

# PROJECT REVIEW REPORT

This project review report includes findings raised during Verra’s review of the project specified below. The VVB must address the findings before the project request can be considered for approval by Verra. The project review report will be made publicly available on the Verra Registry. Confidential information may be provided in separate attachments.

<b>Project ID</b>	2998
<b>Project Name</b>	Brascarbon Methane Recovery Project BCA-BRA-16
<b>Review Type</b>	Registration and Verification Approval
<b>Program(s)</b>	VCS Program
<b>Verification Period</b>	02 January 2021 to 31 January 2022 (First and Last date included)
<b>Project Proponent</b>	Brascarbon Consultoria, Projetos e Representação S/A
<b>Methodology</b>	AMS-III.D, Version 21
<b>VVB</b>	Colombian Institute for Technical Standards and Certification (ICONTEC)
<b>Assessment Criteria</b>	VCS Version 4.3
<b>Date of First Issue</b>	14 February 2023
<b>Review Conclusion</b>	Approved
<b>Date of Final Issue</b>	22 March 2023

## FINDINGS

#	Finding Description	VVB Response	Status
1	<p><b>Title</b></p> <p><b>Further clarity on ownership of project activity</b></p> <p><b>Issue:</b></p> <p>As assessed by VVB, Brascarbon has contracts with all the swine producers included in the project and is the sole owner of the project for the length of the project activity. In addition, VVB has assessed that the ownership of the sites that are part of the project through individual 5-year renewable contracts. It is not clear if there is any provision for confirming the ownership post the 5-year contract period with the swine producers.</p> <p><b>Action items:</b></p> <ul style="list-style-type: none"> <li>A. The VVB shall clarify how the ownership has been assessed for the length of project activity considering the contract are 5-year renewable contracts.</li> <li>B. VVB shall if a FAR should be raised for next verifications to confirm the ownership on expiry of 5-year contracts.</li> </ul> <p><b>Program rules:</b></p> <p><i>VCS Standard, v4.3, Section 3.6; VCS Joint Project Description &amp; Monitoring Report Template, v4.1, Section 1.7, VCS Joint Registration &amp; Verification Template, v4.1, Section 3.1</i></p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>The PP has provided an example of the CER contract which the company has with each producer. In that contract, in its clause 17, para 1 and 2 it is mentioned that the five-year contract is automatically renewed for an equal period, hence for 10 years.</p> <p>See the VCS-Joint-Validation-Verification_v.2_BRA 16_19.10.2022.pdf) see section 3.1, page 19)</p> <p><u>Verra Response</u></p> <p>VVB has confirmed that the existing contract has provision for automatic renewal. This finding is closed.</p> <p><b>Round 2</b></p> <p><u>VVB Response</u></p> <p><u>Verra Response</u></p>	Closed
2	<p><b>Inconsistent values of Emission Reductions</b></p> <p><b>Issue</b></p> <p>A. In Section 1.10 of Joint PD &amp; MR, the value of average annual ERs is mentioned as 55,356 tCO<sub>2</sub>e, however it is inconsistent with the</p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>A. PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p>	Closed

<p>average calculated based on annual ERs provided in Table which is 54,641 tCO<sub>2</sub>e.</p> <p>B. The values provided for estimated annual GHG emission reductions in table provided in Section 1.10 and Section 4.4 of Joint PD &amp; MR is inconsistent, specifically for the <b>year 2021 and Total estimated ERs.</b></p> <p>C. Following inconsistencies can be observed in section 6.5 of Joint PD &amp; MR:</p> <ul style="list-style-type: none"> <li>a. The Net GHG emission reductions have been reported as 55,241 tCO<sub>2</sub>e whereas the sum of emissions reductions for the year 2021 and 2022 provided in table is 55,238 tCO<sub>2</sub>e.</li> <li>b. The net GHG emission reductions for the year 2021 have been reported as 51,065 tCO<sub>2</sub>e whereas the value is 51,070 tCO<sub>2</sub>e based on the reported baseline and project emissions.</li> <li>c. The net GHG emission reductions for the year 2022 have been reported as 4,172 tCO<sub>2</sub>e whereas the value is 4,176 tCO<sub>2</sub>e based on the reported baseline and project emissions.</li> <li>d. Vintages should be reported in range of day-month-year to day-month-year</li> </ul> <p><b><u>Action item</u></b></p> <ul style="list-style-type: none"> <li>A. VVB must ensure that PP provides correct and consistent value of baseline emissions, project emissions and emission reductions throughout the Joint PD &amp; MR.</li> <li>B. VVB shall assess the updated Joint PD &amp; MR and update Joint VVR as needed.</li> </ul> <p><b><u>Program rules:</u></b>  <i>VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 1.10; Section 4.4; Section 6.5</i></p>	<p>B. PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>C. Points a. b. c. d. PP have been fully addressed and dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>VVB has dully corrected in the VCS-Joint-Validation-Verification_v.3_BRA 16_27.02.2023.pdf)</p>	
	<p><u>Verra Response</u></p> <p>The inconsistencies have been corrected. This finding is closed.</p>	

3 Missing information on public comments		
<p><b>Issue</b> The joint PD &amp; MR in Section 2.4 provides information on local stakeholder consultation and the information regarding public comments during the public comment period hosted on Verra registry is missing.</p> <p><b>Action item</b></p> <p>A. The VVB shall ensure that PP provides information regarding the public comment period on Verra registry.</p> <p>B. The VVB must update VR as needed.</p> <p><b>Program rules:</b> VCS Standard, v4.3, Section 3.17.6 – 3.17.9; VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 2.4</p>	<p><b>Round 1</b></p> <p><u>VVB Response</u> PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>VVB has dully corrected in the VCS-Joint-Validation-Verification_v.3_BRA 16_27.02.2023.pdf)</p>	Closed
	<p><u>Verra Response</u></p> <p>The information on public comments has been provided in PD. This finding is closed.</p>	

4 Inconsistency in project boundary table		
<p><b>Issue</b> In section 3.3 of joint PD &amp; MR, following are the inconsistencies in table provided:</p> <p>A. The CH4 emissions from the open lagoons are included but justification is given as ‘Excluded for simplification’.</p> <p>B. The CO2 emissions from flaring are included but justification is given as ‘No electricity is consumed in the project activity’.</p> <p>C. It is not clear whether the stationary motor the future electricity generator is for onsite use?</p> <p>D. From figure 3, it looks like part of the effluent digestate is directly applied on land and also sent to the open lagoon. Leakage emissions must be considered in line with TOOL14.</p> <p>E. Project emissions are accounted for in Section 4.2 as twofold: those from physical leakage from the biodigester (and not open lagoon as indicated) (<math>PE_{PL,y}</math>), and those from project emissions from the flare (<math>PE_{flare,y}</math>), in line with equation 7 of AMS-III.D.</p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>A. PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>B. PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>C. The project does not have the possibility of installation of a stationary motor in any farm. Additionally, according with the project design, the no electricity consumption is required since the MRV system is fed by a solar panel together with batteries.</p> <p>D. Figure 3 was updated in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>E. PP has dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p>	Closed

<p>However, the project boundary table does not reflect these two components of PEy. Further,</p> <p><b>Action item</b></p> <ul style="list-style-type: none"> <li>A. VVB must ensure that PP provides correct and consistent value of average annual ERs throughout the Joint PD &amp; MR.</li> <li>B. VVB shall ensure PP clearly explains if any GHG is omitted, it shall be a NO, and reason given. VVB shall make proper assessments in Section 3.4.3 of the VR.</li> <li>C. VVB shall assess the updated Joint PD &amp; MR and update Joint VVR as needed.</li> </ul> <p><b>Program rules:</b> VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 3.3</p>	<p>VVB has updated in the VCS-Joint-Validation-Verification_v.3_BRA 27.02.2023.pdf)</p> <p><u>Verra Response</u></p> <p>The corrections have been made. This finding is closed.</p>	
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5 Further clarification on applicability conditions		
<p><b>Issue</b></p> <p>In section 1.1, it is stated that ‘The treated effluent is discharged to the open lagoons where it is aerated as per the design of the original lagoon system’. However, in section 3.2, it is stated that ‘The final sludge will be handled aerobically. It will be applied in the soil, according with the proper conditions and procedures, being assured that no methane emissions are resulting from this application’.</p> <ul style="list-style-type: none"> <li>i) It is not clear if the final sludge is the same as the residual waste and how is it handled aerobically if it is discharged to the original open lagoons as shown in Figure 3 in Section 3.3?</li> <li>ii) How is aeration carried out in the open lagoon that is designed as the ‘original lagoon system’?</li> <li>iii) In section 4.3 of Joint PD&amp;MR, the leakage emissions are not properly defined. The fate of the digestate is unclear or not described in the PD (secondary lagoon means <math>LE_{storage,y}</math> is not zero). It is not clear how leakage shall be accounted</li> </ul>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>i and ii. The PP states that “it was a mistake in the choice of words in this point indicated by VCS and what they mean is: “What we meant to say with the sentence ‘The treated effluent is discharged to the open lagoons where it is aerated as per the design of the original lagoon system’, specially the part mentioning aerated was that the lagoons are open hence in contact with air, not with aerated system, nor mechanic nor otherwise. This sentence was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023. iii. The correct equation from paragraph 2 of TOOL14 was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.”</p> <p>VVB has updated in the VCS-Joint-Validation-Verification_v.3_BRA 27.02.2023.pdf)</p> <p><u>Verra Response</u></p>	<p>Closed</p>

<p>or omitted based on the way effluent is treated, in line with the methodology applicability condition and §25 of the TOOL14.</p> <p><b>Action item</b></p> <p>A. The VVB shall ensure that PP shall account or omit based on how this effluent is treated, in line with the methodology applicability condition and §25 of the TOOL14.</p> <p>B. The VVB shall ensure that PP provides applicable equations and explanation for estimating leakage emissions.</p> <p>C. VVB shall reassess the updated Joint PD&amp;MR and update VVR as needed.</p> <p><b>Program rules:</b> VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 1.10; Section 3.2; Section 4.3</p>	<p>The information has been corrected. This finding is closed.</p>	
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6 Further clarification on additionality		
<p><b>Issue</b></p> <p>In section 3.5 of joint PD &amp; MR, it is not clear how demonstration of additionality is in line with para 15 of applied methodology which states that “Project activities may demonstrate the additionality by showing that there is no regulation in the host country, applicable to the project site, that requires the collection and destruction of methane from livestock manure.</p> <p><b>Action item</b></p> <p>A. The VVB shall ensure that PP clarifies how additionality is in line with para 15 of methodology and correctly applies relevant tool and guidelines.</p> <p>B. VVB shall reassess the updated Joint PD&amp;MR and update VVR as needed.</p> <p><b>Program rules:</b></p>	<p><b>Round 1</b></p> <p><b>VVB Response</b></p> <p>The PP has provided the state regulation for the installation and operation of swine farms (RESOLUÇÃO-SEMADE-N.-09-2015-alt-2020 (Mato Grosso do Sul state legislation for operational license)). In this document it is listed the requirements each producer needs to comply in order to have their operation fully licensed. In <b>TITULO III</b>, articles 5 and 6 the categories of the installations are classified. In <b>Anexo I</b> it is stated all the required documentation for the obtaining of the different licenses (installation and operation) and in Anexo III it is stated the requirement for the irrigation (from the open lagoon) and for the specific requirements for swine farms. The installation of a bio digestion system if beyond the host country (and state) regulation and therefore additional.</p>	<p>Closed</p>

	<p>VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 3.5; AMS-III.D, v21.</p>	<p>The previous information related to IMASUL, the environmental authority of the state of Mato Grosso do Sul, is complemented regarding its declaration of carbon neutrality.</p> <p>VVB has updated in the VCS-Joint-Validation-Verification_v.3_BRA 27.02.2023.pdf)</p>	
		<p><u>Verra Response</u></p> <p>PP has provided additional information regarding the regulatory requirements. This finding is closed.</p>	

7 Inconsistency in Table 13 – Total project activity emissions per year			
	<p><b>Issue</b> In section 4.2, table 13 of joint PD &amp; MR, it is mentioned as ‘total baseline emissions’ whereas the table is for project emissions.</p> <p><b>Action item</b> The VVB shall ensure that PP corrects the annotations in table 13.</p> <p><b>Program rules:</b> VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 4.2</p>	<p><b>Round 1</b></p> <p><u>VVB Response</u> PP was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p><u>Verra Response</u> The information has been corrected. This finding is closed.</p>	<p>Closed</p>

8 Further clarification on data and parameters monitored			
	<p><b>Issue</b> Following inconsistencies have been observed in section 5.2 of Joint PD&amp;MR:</p> <p>A. Parameter <math>BG_{burnt,y}</math> does not account or give measurement procedures for the baseline emissions claimed (future) from destruction of methane in gensets.</p> <p>B. The value of <math>ER_{y,ex-post}</math> are inconsistent with the spreadsheet, and Section 1.10 of the same PD.</p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>A. The parameter <math>BG_{burnt,y}</math> refers to POP-04 which fully details the operational procedure and was provided to the VVB for their assessment on its compliance with the methodology requirements. POP-04 was send for VERRA assessment and the Joint PD &amp; MR version 07 of 17/02/2023.</p>	<p>Closed</p>

<p>C. It is not clear what is the purpose of parameter <math>FCH_{4,m}</math>? And the TOOL 06 title is 'Project Emissions from Flaring'.</p> <p>D. What is the purpose of <math>FV_{RG,h}</math> if <math>FV_{RG,h}</math> is the same as <math>BG_{burnt,y}</math> while units are different. Please avoid redundancy.</p> <p>E. Parameters which are not required for <math>BE_y</math>, <math>PE_y</math> and <math>LE_y</math> calculations shall be excluded for clarity.</p> <p>F. What is the purpose of <math>fV_{CH4,RG}</math> if it is the same as <math>wCH_4</math>, which is already in the monitoring plan, and considering the equations selected for <math>PE_{Flare}</math>.</p> <p>G. It is not clear why the parameter <math>Q_{manure,LT,y}</math> and SVS have been mentioned considering equation 1 for <math>BE_y</math> is selected and not equation 5 as per applied methodology.</p> <p>H. It is not clear why the parameters <math>EG_y</math> and <math>EE_y</math> have been mentioned yet no electricity is generated from the biogas, and only <math>CH_4</math> will be claimed in future generation.</p> <p>I. It is not clear why the parameters ASH, EDLT, UE, GELT &amp; DELT have been mentioned yet Equation 3 of the meth is applied and not equation 2.</p> <p><b>Action item</b></p> <p>A. The VVB shall ensure that PP provides proper justifications for all parameters listed in PD.</p> <p>B. VVB shall further ensure that parameters as applicable in line with equations and approach used from applied methodologies and tools should be listed and redundancy should be avoided for clarity.</p> <p>C. The VVB shall ensure that PP provides the monitored values for all the parameters included in section 5.2 in section 6.1 of MR.</p> <p>D. The VVB must update VR as needed.</p> <p><b>Program rules:</b>  <i>VCS Joint Project Description &amp; Monitoring Report Template, v4.1 Section 1.10, Section 5.2, 6.1</i></p>	<p>B. The value of the parameter <math>ER_{y,ex-post}</math> was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</p> <p>C. This parameter is part of the of the first step of the TOOL06 project emissions form flaring version 04.0. for the calculation of the baseline emission ex-post. In this STEP 1, the parameter <math>FCH_{4,m}</math> should be measured as the mass flow during minute m, shall then be used to determine the mass of methane in kilograms fed to the flare in the minute m (<math>FCH_{4,RG,m}</math>). <math>FCH_{4,m}</math> shall be determined on a dry basis, according with TOOL08 - Tool to determine the mass flow of a greenhouse gas in a gaseous stream. However, since it is a derivation of another parameter, it was excluded to avoid redundancy.</p> <p>D. This parameter is used for the calculation of the Baseline emissions ex_post, through the application of the STEP 3 of the TOOL06 project emissions form flaring version 04.0. However, since it is a derivation of another parameter, it was excluded to avoid redundancy.</p> <p>E. This parameter is not part of the <math>BE_y</math>, <math>PE_y</math> and <math>LE_y</math> and hence was excluded to avoid redundancy.</p> <p>F. This parameter is not part of the <math>BE_y</math>, <math>PE_y</math> and <math>LE_y</math> and hence was excluded to avoid redundancy.</p> <p>G. The equation 1 was referring to the document and not the methodology (in which is equation 5). The the Joint PD &amp; MR version 07 of 17/02/2023 has that situation dully corrected.</p> <p>H. H. No electricity is consumed nor will be produced as per project design. The the Joint PD &amp; MR version 07 of 17/02/2023 has that situation dully corrected.</p> <p>I. The the Joint PD &amp; MR version 07 of 17/02/2023 has that situation dully corrected.</p> <p>VVB has updated in the VCS-Joint-Validation-Verification_v.3_BRA 27.02.2023.pdf)</p>	
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		<p><u>Verra Response</u></p> <p>The justification has been added in PD and redundant parameters have been excluded. This finding is closed.</p>	
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9 Information missing on sampling procedures			
	<p><b>Issue</b> In section 5.3 of Joint PD &amp; MR, information is missing for procedures for sampling for wCH4 and Wsite in line with the applied methodology.</p> <p><b>Action item</b></p> <p>A. The VVB shall ensure that PP describes the sampling procedures in line with the applied methodology.</p> <p>B. The VVB must update VR as needed.</p> <p><b>Program rules:</b> <i>VCS Joint Project Description &amp; Monitoring Report Template, v4.1, Section 5.3</i></p>	<p style="background-color: #1a3d54; color: white; padding: 2px;"><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>The parameter WCH4 has a sampling plan in order to attest the frequency of the data collection. Sampling plan was provided to VERRA as an attachment to this answer.</p> <p>The parameter Wsite The animal weight is monitored and controlled by a form 16.001 where each animal category is monitored during the year, according to the operational procedure POP 16 – Animal Weight Monitoring.</p> <p>The data collection is realized quarterly by each farm owner, together with COOASGO (Cooperativa de Suínocultores de São Gabriel do Oeste) and provided to the PP. COOASGO is the Pig Producers Association to whom the farms contained in the PDD are associated; its main role is to act as a third party responsible for the assurance of all the logistics associated with the swine producers, providing the animal nutrition, genetics and all the overall animal weight.</p> <p>The quarterly weight of the animals for each producer of the PDD is made following COOASGOs internal procedure, that is not under the PP’s control – the association selects the animals based on a random sampling approach applied in each category, since it is infeasible to weight each animal individually in the farms belonging to the project (these farms can more than 5,000 animals each). In addition, each project site presents the actual animal weight by using Brascarbon form 16.001 after a cross-check by the PP, using the real information after each batch of animals exits each farm; the template was designed to quarterly report animal weight per category.</p> <p>The current practice of swine farms in Brazil is that each farm receives new batches of animals every 5 to 6 months (which is</p>	<p>Closed</p>

		<p>also the average time that a batch stays in a farm) and the producer, together with COOASGO, performs regular and periodical visits to each farm in order to assess and evaluate the correct development of each batch in terms of growing/weighting of the animals (according with what is expected at each growing stage of a given batch). It is important to highlight that both the farm owners and COOASGO rely on the quality of the values measured since their sole professional occupation is the pig production and, therefore, it is within their best interests to have a correct and reliable way to assess the weighting of the animals (which is their business) based on their experience and internal procedures.</p>	
		<p><u>Verra Response</u></p> <p>The monitoring procedures have been provided. This finding is closed.</p>	

10 Inconsistencies in Joint Validation & Verification Report			
	<p><b>Issue</b> Following inconsistencies have been observed in Joint Validation &amp; Verification report:</p> <ul style="list-style-type: none"> <li>A. In section 1.3, level of assurance achieved is not indicated.</li> <li>B. VVB should assess the baseline components of this project including what emission reductions are claimed in section 3.4.4.</li> <li>C. All instructional text must be removed from the report.</li> <li>D. The ERR stable provided in section 3.1 should be properly formatted.</li> </ul> <p><b>Action item</b> The VVB shall ensure that it Joint VVR is consistent and in line with the template.</p> <p><b>Program rules:</b></p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <ul style="list-style-type: none"> <li>A. VVB was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</li> <li>B. VVB was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</li> <li>C. VVB was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</li> <li>D. VVB was dully corrected in the Joint PD &amp; MR version 07 of 17/02/2023.</li> </ul> <p><u>Verra Response</u></p> <p>The joint validation and verification report has been corrected. This finding is closed.</p>	<p>Closed</p>

	VCS Joint Validation & Verification Report Template, v4.1		
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<b>11</b>	<b>Missing documentation</b>		
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	<p><b>Issue</b> Following documents are missing from submitted documents:</p> <ul style="list-style-type: none"> <li>A. Communications Agreement is not submitted.</li> <li>B. <i>Ex-ante</i> ERR Estimation spreadsheet is missing.</li> </ul> <p><b>Action item</b> The VVB shall ensure that PP submits required documents.</p> <p><b>Program rules:</b> <i>n/a</i></p>	<p><b>Round 1</b></p> <p><u>VVB Response</u> VVB has dully uploaded the missing documents.</p>	Closed
		<p><u>Verra Response</u></p> <p>The documents have been submitted. This finding is closed.</p>	

<b>12</b>	<b>Inconsistencies in actual ERR spreadsheet</b>		
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	<p><b>Issue</b> Following documents are missing from submitted documents:</p> <ul style="list-style-type: none"> <li>A. Tab 'MDy': It is not clear why methane density has been calculated when it is default as per equation 1 of the meth.</li> <li>B. Tab 'MDy': Flare efficiency not expressed as a percentage. Calculations therefore are incorrect.</li> <li>C. Tab 'MDy': Start date is not consistent with the dates in the table in Section 1.8</li> <li>D. In Tab ER Summary, a summary tab for emission reductions aggregated for the 7 farms, over the entire crediting period is missing.</li> </ul> <p><b>Action item</b> A. The VVB shall ensure that PP clarifies and corrects the inconsistencies in ERR spreadsheet.</p> <p><b>Program rules:</b> <i>n/a</i></p>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <ul style="list-style-type: none"> <li>A. CER Calculation MR01 - BCA-BRA-16_v3 has the parameter dully corrected.</li> <li>B. CER Calculation MR01 - BCA-BRA-16_v3 has the parameter dully corrected.</li> <li>C. CER Calculation MR01 - BCA-BRA-16_v3 has the parameter dully corrected.</li> <li>D. CER Calculation MR01 - BCA-BRA-16_v3 has the parameter dully corrected.</li> </ul>	Closed
		<p><u>Verra Response</u></p> <p>The inconsistencies in ERR spreadsheet have been corrected. This finding is closed.</p>	