



Verified Carbon Standard

VERIFICATION REPORT FOR THE CAPRICORN RIDGE 4 WIND FARM



Document Prepared By First Environment, Inc.

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Summary:

This report is provided to NextEra Energy Marketing (NextEra) as a deliverable of the Verified Carbon Standard (VCS) project verification process for the Capricorn Ridge 4 Wind Farm Project (the Project) located in Sterling City, Texas.

The Project consists of consists of 75 wind turbines that supply renewable electricity to the grid, displacing fossil fuel-based electricity generation. These activities result in a net reduction of greenhouse gas emissions.

The verification process and scope consist of the independent third-party assessment of the implementation of the project and emission reduction assertion against the criteria stated in the Verified Carbon Standard (VCS) Standard, 22 June 2022, v4.3; the approved Clean Development Mechanism (CDM) Methodology ACM0002 Grid-connected electricity generation from renewable sources, Version 20.0., and the validated VCS Project Description (VCS PD). The purpose of the verification is to ensure the project was implemented and monitored in accordance with the validated Project Description and underlying CDM Methodology.

During the verification process, First Environment, Inc. (First Environment) issued three corrective action requests, all of which were addressed sufficiently by NextEra. No uncertainties were identified during the verification process. The Project claims emission reductions of 349,305 tonnes CO₂e for the period of January 1, 2020 through December 31, 2021. First Environment is reasonably assured that the Project meets all relevant VCS program requirements and correctly applies the CDM methodology ACM0002 (Version 20) and the validated VCS PD.

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1 INTRODUCTION

1.1 Objective

This report is provided to NextEra Energy Marketing (NextEra) as a deliverable of the Verified Carbon Standard (VCS) project verification process for the Capricorn Ridge 4 Wind Farm Project (the Project) located in Sterling City, Texas. This report covers the verification of greenhouse gas (GHG) emission reductions from the displacement of fossil fuel-based electricity generation during the period from January 1, 2020 through December 31, 2021. First Environment, Inc. (First Environment) conducted the verification from September through December 2022.

1.2 Scope and Criteria

The specific scope metrics for the verification are outlined in the table below:

Reporting Period	January 1, 2020 – December 31, 2021
Emission Sources Verified	Baseline Sources <ul style="list-style-type: none"> CO₂ emission reductions resulting from the displacement of fossil generated electricity. Project Sources <ul style="list-style-type: none"> Not applicable
Definition of Materiality	<ul style="list-style-type: none"> Misstatements of greater than five percent of the Project's GHG assertion. The Project activity generated less than 300,000 tonnes of CO₂e per year and therefore falls under the "Project" scale. Qualitative non-conformities with Standards of Verification described below

The following table outlines the guidance and protocols used to conduct this verification:

Standards of Verification	<ul style="list-style-type: none"> VCS Standard, 22 June 2022, v4.3 (VCS Standard) ACM0002, Grid-connected electricity generation from renewable sources, Version 20.0 (ACM0002) Validated VCS PD dated October 21, 2021 (VCS PD)
Verification Process	<ul style="list-style-type: none"> VCS Standard VCS Program Guide, Version 4.2, 22 June 2022 ISO 14064-3: Specification with guidance for the validation and verification of greenhouse gas assertions, 2006

The Monitoring Report dated 12 December 2022; Version 05 titled "Capricorn Ridge 4 Wind Farm Project" was also reviewed to inform the verification assessment.

1.3 Level of Assurance

First Environment, Inc. (First Environment) and NextEra have agreed that a reasonable level of assurance be applied for the Project verification process.

1.4 Summary Description of the Project

The Project is located on approximately 11,000 acres of land five miles east of Sterling City, Texas at Latitude: 31.900878, Longitude: -100.817413. NextEra Energy Resources (a subsidiary of

NextEra Energy, Inc.) is the owner of the project and project equipment. The Project consists of 75 GE 1.5MW wind turbines with an original total capacity of 112.5 MW. The project underwent a repowering in December of 2017 which increased the capacity of each turbine to 1.62MW. The towers have a rate wind speed of 12 m/s, three rotor blades, a rotor diameter of 77 meters, sweep area of 4,657m², and a rotor speed of 10.1-20.4 rpm. The objective of the project is to increase the amount of wind-generated electricity that is supplied to the Lower Colorado River Authority (LCRA) substation in Coke County, Texas, a part of the Electricity Reliability Council of Texas (ERCOT) grid. The Project will produce renewable energy displacing traditional fossil-fueled energy sources, thereby reducing greenhouse gas emissions. These activities result in a net reduction of CO₂e emissions.

2 VERIFICATION PROCESS

The verification process consisted of an assessment of the Project's implementation, as described in the Monitoring Report, against the verification criteria described above, as well as an assessment of the GHG emission reduction assertion. Discrepancies between project documentation and the verification criteria were considered material and identified for corrective action. Deviations were evaluated on the basis of the requirements in ACM0002 and the VCS Standard and required appropriate justification from NextEra.

2.1 Method and Criteria

To review the Project's GHG information, the following verification process was used:

- conflict of interest review;
- selection of Audit Team;
- kick-off meeting with NextEra Team;
- review of the validated VCS PD;
- development of the verification plan and sampling plan;
- site visit;
- desktop review and evaluation of raw data, calculations, and supporting documentation for the period under review;
- follow-up interaction with NextEra Team for corrective action or supplemental data as needed; and
- final statement and report development.

The verification process was utilized to gain an understanding of the Project's GHG emission sources and reductions and to evaluate and verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

A verification conformance checklist was developed for the Project which summarizes the criteria used to evaluate the Project, the Project's conformance with each criterion, and the Audit Team's verification findings.

2.1.1 Conflict of Interest Review

Prior to beginning any verification project, First Environment conducts an evaluation to identify any potential conflicts of interest associated with the project. No potential conflicts were found for this project.

2.1.2 Audit Team

First Environment's Audit Team consisted of the following individuals who were selected based on their verification experience, as well as familiarity with renewable energy operations:

Jeff Daley – Lead Auditor
Logan Simpson - Auditor
James Wintergreen – Internal Reviewer

2.1.3 Audit Kick-off

The verification audit was initiated with a kick-off conference call on September 9, 2022 between First Environment and the NextEra team. The communication focused on confirming the verification scope, objectives, criteria, schedule, and the data required for the verification.

2.1.4 Development of the Verification Plan

The Audit Team formally documented its verification plan as well as determined the data-sampling plan. The verification plan was developed based on discussion of key elements of the verification process during the kick-off meeting. NextEra was given the opportunity to comment on key elements of the plan for verification. Based on items discussed and agreed upon with NextEra, the plan identified the First Environment team members, project level of assurance, materiality threshold, and standards of evaluation and reporting for the verification. It also provided an outline of the verification process and established project deliverables. The risk assessment categorized areas of high, medium, and low quantitative and qualitative risk. The sampling plan was then developed to review all project elements in areas of potentially high and medium risk of inaccuracy or non-conformance.

2.1.5 Desktop Review

The Audit Team performed a desktop review of the Monitoring Report, GHG emission reduction assertion, and supporting documentation, as further described in Section 4.1 below.

2.1.6 Site Visit

A site visit was not conducted as part of the verification process. See Section 2.4 below for further discussion.

2.1.7 Corrective Actions and Supplemental Information

The Audit Team issued requests for supplemental information, corrective action, and clarification during the verification process. The corrective action and clarification requests and the responses provided by NextEra are summarized in Appendix A.

2.1.8 Verification Reporting

Verification reporting documents the verification process and identifies its findings and results. Verification reporting consists of this report and a separate Deed of Representation to be submitted to Verra.

2.2 Document Review

During the verification process, First Environment reviewed the Project's Monitoring Report, GHG emission reduction assertion, and supporting documentation for the current verification period to ensure consistency with the VCS Standard, ACM0002, and the VCS PD. A verification conformance checklist was developed for the Project which summarizes the criteria used to evaluate the Project, the Project's conformance with each criterion, and the Audit Team's

verification findings. Discrepancies between project documentation and the verification criteria were considered material and identified for corrective action. Deviations required appropriate justification from NextEra. Additionally, First Environment assessed the GHG emission reduction assertion and underlying monitored data to determine if either contained material or immaterial misstatements. The results of these reviews are discussed in greater detail below.

2.3 Interviews

Through the course of current verification activities and the previously conducted validation activities (conducted by First Environment as part of the Project's crediting period renewal validation), First Environment interviewed the following project personnel over webinar and via phone to inform the verification process:

- Carlyle Bruno – NextEra Energy Marketing – Senior Renewables Portfolio Coordinator
- Joe Mango – Florida Power & Light – Power Delivery Manager
- Jared Brown – NextEra Energy Marketing – Business Manager

2.4 Site Inspections

First Environment has previously been on-site for the validation of the Project's original crediting period. Due to the highly regulated nature of power generators in the U.S. and the limited data and monitoring required for this project type, an in-person site visit was not conducted. Mr. Jeff Daley conducted a webinar and interviews with relevant project personnel on September 17, 2021 as part of previously conducted validation activities to review the Project's monitoring and data management systems. The meeting included interviews with relevant project personnel and project stakeholders; discussion of the Project's operations; data collection procedures and information management systems; as well as assessments of the Project's controls for sources of potential errors and omissions. It was confirmed during the current verification activities that there had been no material changes to the Project activity since the previous validation process. During the current verification period First Environment conducted a webinar and interviewed project personnel on September 16, 2022 to further discuss data collection, data management, and instrument QAQC.

2.5 Resolution of Findings

The Audit Team conducted a desktop review of the GHG assertion and supporting documentation and developed a corrective action log identifying areas of nonconformance with the underlying audit criteria. Three requests for corrective action were issued to NextEra on November 19, 2022. In response to the corrective action requests, NextEra revised the Monitoring Report to sufficiently address and resolve each corrective action. The corrective action requests and the responses provided are summarized in the table found in Appendix A.

There were no outstanding forward action requests from the previous validation or previous verification.

2.5.1 Forward Action Requests

No forward action requests were issued during the verification process.

2.6 Eligibility for Validation Activities

First Environment is accredited to perform validation activities as described in Section 3 below for activities in Sectoral Scope 1– Energy industries (renewable - / non-renewable sources), which is the applicable scopes for the approved CDM methodology ACM0002.

3 VALIDATION FINDINGS

As described in Section 3.3 below, one new Project Description deviation was validated during the current reporting period. First Environment reviewed justification for the deviation, including supporting documentation, to confirm it was consistent with the underlying methodology and did not negatively impact the conservativeness or accuracy of the emission reductions. The validation process for the deviation consisted of an assessment of the Project's implementation, as described in the Monitoring Report and from discussions with NextEra, against the validation criteria. The validation criteria considered in the assessment of any deviations included the approved CDM methodology ACM0002, v20 and the VCS standard.

3.1 Participation under Other GHG Programs

During the verification process, First Environment reviewed written confirmation from NextEra confirming that GHG emission reduction credits from the Project have not been registered under another GHG program.

3.2 Methodology Deviations

Not Applicable. No new methodology deviations were applied during the current reporting period.

3.3 Project Description Deviations

The following project description deviation is proposed in the Monitoring Report for the current reporting period:

The VCS PD identifies that at a minimum the Project meter (M1-35; Serial Number: LW-1808B021-02) and associated CapRidge4 substation meters will be calibrated annually. During the reporting period, the Project meter was calibrated on September 17, 2020 and again on October 25, 2022. The additional substation meters were calibrated on September 17, 2020 and October 25, 2022. Because the Project meter and substation meters were calibrated every two years instead of annually, the Monitoring Report identifies this issue as a deviation. First Environment approved this deviation because the meters are revenue meters and were subsequently calibrated in October 2022 which demonstrated that they were reading accurately. Additionally, the deviation description identifies that all the meters will be calibrated on an annual frequency going forward.

The project deviation described above did not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario, and the Project remained in conformance with all other ACM0002 and VCS requirements. In addition, NextEra provided appropriate descriptions and justifications for the deviation in the Monitoring Report. The project deviation was deemed to be valid.

3.4 Grouped Project

Not Applicable. The Project is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The Project is implemented according to the description provided in the VCS PD, except where noted in Section 3.3 above. The Project's start date is May 20, 2008, and the initial crediting period start date was January 1, 2010. The Project is within its second 10-year crediting period which spans from January 1, 2020 to December 31, 2029. The Project's start date and crediting period were previously confirmed during validation. Emission reductions are claimed for the displacement of fossil generated electricity.

No material discrepancies were identified between the Project implementation and VCS PD, except where noted in Section 3.3 above.

Data collection and recordkeeping procedures were found to be consistent with those outlined in the monitoring plan described by the VCS PD and meet the requirements of ACM0002. The Project has adequate management and operational systems in place with respect to monitoring and reporting, as determined through remote webinars, personnel interviews, and the desktop review of project documentation.

No material discrepancies were identified between the monitoring plan, monitoring systems, and VCS PD or underlying methodology.

During the verification process, First Environment reviewed written confirmation from NextEra confirming that GHG emission reduction credits for the current reporting period have not been registered under another GHG program.

The Project has not participated in or been rejected by any other GHG program since validation. The GHG emission reductions generated by the Project activity have not become included in any other GHG program or mechanism allowing GHG trading.

First Environment reviewed evidence to confirm that REC's generated during the reporting period and used for the purposes of VCU creation have been retired. This review is performed to ensure that no double counting of RECs and carbon credits occurred for the emission reductions associated with electricity sent to the grid. A total of 357,501 REC's were retired in the ERCOT system for calendar year 2020, and a total of 353,709 REC's were retired in the ERCOT system for calendar year 2021. The quantity of REC's retired for both 2020 and 2021 are equivalent to the amount of MWh generation by the project which was allocated for VCU creation.

The Project was registered prior to 20 January 2023 and therefore is not required to demonstrate sustainable development goals (SDGs) until 20 January 2025. As such, no SDGs were assessed as part of the verification activities.

Throughout the verification process, the following topics were discussed with project personnel:

- the data collection process used to generate reports, and
- internal documents and protocols that set guidelines for the data collection process.

The information gathered during these discussions was used to assess the Project's data management systems and its controls for sources of potential errors and omissions.

The primary parameter that is monitored and reported is the quantity of electricity generated by the Project. The quantity of electricity generated by the Project and supplied to the grid is monitored electronically in real-time by a revenue grade meter located at the CapRidge4 Substation.

Generated electricity is then sent to the Lower Colorado River Authority (LCRA) Divide Substation at the point of interconnection with the grid. The revenue meter is owned and maintained by NextEra. Data is reported both to the grid operator, ERCOT, and to NextEra.

The primary project meter from which project generation data is exported from is Meter ID: M1-35/M2 Meter (s/n: LW-1808B021-02). First Environment reviewed calibration documentation for this meter dated September 17, 2020 and October 25, 2022 to confirm that the meter was operating accurately. The substation at which the Project's electricity generation passes through is shared by other electricity generation sources ("feeders") which are all metered individually on their respective feeder lines into the substation. The primary project meter therefore polls and queries all "feeder meters" to determine and allocate the exact quantity of electricity generation that was produced from the CapRidge IV Project. Therefore, First Environment also reviewed calibration certificate for each feeder meter (ID's: M2-35/M4; M3-35/M3; M4-35/M5) which were all dated September 17, 2020 and October 25, 2022 to confirm that these meters were operating accurately as well. There is also a backup meter (ID: M345/M1) which was checked on October 25, 2022 but was not calibrated as the meter would not enter calibration mode. However, this meter is not the primary source of project data and therefore this did not impact the accuracy of the Project's data.

The data collection and recordkeeping procedures utilized were found to be consistent with those outlined in the monitoring plan described in the VCS PD and meet the requirements of ACM0002, except were noted above.

There are no previously validated methodology deviations applied by the Project. Overall, the Project is implemented according to the description provided in the VCS PD (except where deviations are noted above), and the monitoring system implemented was found appropriate to the task of obtaining, recording, and compiling the monitored data and parameters.

4.2 Safeguards

4.2.1 No Net Harm

The Project creates no negative environmental or socio-economic impacts.

4.2.2 Local Stakeholder Consultation

The Project did not activate any federal or state permitting process that required formal stakeholder input or public comment. However, any stakeholders have a right to file a complaint with the Public Utility Commission of Texas (PUCT). Any complaints deemed to be material would be coordinated between the Project and PUCT. First Environment received written confirmation from NextEra that to date no stakeholder comments or complaints have been made.

4.3 AFOLU-Specific Safeguards

Not Applicable.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

Emission reductions are calculated ex-post using the approach indicated in ACM0002 and the validated VCS PD. First Environment reviewed the emission reduction calculations for the verification period to ensure accuracy in the formulas applied and the raw data and default factors used as inputs. The formulas were tested and found to be consistent with the calculations described in ACM0002 and the validated VCS PD. Additionally, all default values applied were found to be appropriate and consistent with the validated VCS PD.

Baseline emissions were quantified from the displacement of fossil-fired grid electricity and calculated from the quantity of power generated by the Project activity ($EG_{\text{facility},y}$) multiplied by the combined margin electricity emission factor ($EF_{\text{grid,CM},y}$). The combined margin emission factor for displaced grid electricity was determined during the validation process as outlined in the validated VCS PD using CDM TOOL07: “Tool to calculate the emission factor for an electricity system, Version 07.0.” A combined margin emission factor is calculated in the VCS PD using a weighted average of the operating and build margin emission factors. Per the validated VCS PD, both the build margin and operating margin emission factors are calculated ex-ante and are fixed for the Project’s crediting period. The operating margin is identified in the VCS PD as 0.5862 tCO₂/MWh. The build margin is identified in the VCS PD as 0.2060 tCO₂/MWh. The weighted combined margin is calculated as per the VCS PD as 0.49114 tCO₂/MWh.

The Audit Team confirmed through review of calculation spreadsheets, and underlying raw data, and publicly available utilities databases (EPA e-Grid) that the combined margin emission factor is correctly applied to the quantity of electricity generated by the Project activity to obtain the total quantity of emission reductions over the reporting period.

There are no project emission sources specified in ACM0002 or the VCS PD that are applicable to the Project activity. As specified in ACM0002 and the VCS PD, no leakage emissions are considered.

The verification process focused on the evaluation of quantification spreadsheets to ensure that they were consistent with the formulas and equations described in ACM0002 and the VCS PD. Copies of the raw data used in the calculations, including electricity generation data, were compared with the values used in the final calculations and tested for transcription or mathematical errors. The calculations for the entire period were reviewed as well to determine whether they were free of material misstatement. All calculation methods and emission factors used to determine emission reductions were consistent with those outlined in the validated VCS PD.

The Audit Team performed an independent recalculation of the emission reductions from the verification period using the available raw data. No material misstatements were observed in the final GHG assertion.

Overall, the GHG emission reductions were quantified correctly in accordance with the VCS PD and the ACM0002 methodology.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

NextEra provided adequate documentation for the emission reduction calculations as well as its management systems around the data collection process. Specifically, First Environment was provided a Monitoring Report prepared in accordance with the VCS program template, transparent calculation spreadsheets, calibration records, and data records associated with the quantity of electricity generated. The nature of all data records provided was documented objective evidence, which is a reliable data format for the determination of GHG emission reductions. Data was reviewed beginning from its original source of generation to confirm the accuracy of the information flow.

Through raw data records review and knowledge of the projects data management systems, First Environment determined that the reliability of the evidence was sufficient for the determination of GHG emission reductions. The information flow from raw data output and recording to summary aggregation was verified and confirmed to be accurately represented in the final version of the

Monitoring Report. The VCS PD adequately specifies appropriate calibration frequencies for all relevant monitoring equipment.

The evidence provided was consistent with the requirements of ACM0002 and the validated VCS PD and meets generally accepted evidentiary standards for best practice in GHG accounting.

4.6 Non-Permanence Risk Analysis

Not applicable.

5 VERIFICATION CONCLUSION

First Environment was retained to provide verification services for the Project's GHG emission reductions assertion based on the following fundamentals:

- Level of assurance: Reasonable assurance.
- Objectives of verification: To assure project conformance with the VCS Standard, the CDM methodology ACM0002 and the VCS PD.
- Verification criteria: VCS Standard, the CDM methodology ACM0002 and the VCS PD.
- Definition of materiality: Misstatements of greater than five percent of the GHG assertion and qualitative non-conformities with the validated VCS PD are considered material.
- Scope, including:
 - Boundaries of the assertion: fossil fuel fired power plants that are displaced due to the project activity, wind turbines;
 - The physical infrastructure, facilities, and activities within the assertion: Capricorn Ridge 4 Wind Farm; and
 - GHG sources, sinks, and reservoirs included within the assertion: Carbon dioxide from displaced fossil fuel grid electricity.

Based on the assessments performed and the historical evidence collected, First Environment concludes, with a reasonable level of assurance, that the emissions reductions resulting from the avoidance of carbon dioxide emissions from fossil-fuel generated electricity:

- consistent with the VCS PD of October 21, 2021;
- in conformance with the VCS Standard, the CDM methodology ACM0002 (Version 20);
- without material discrepancy; and meeting the minimum level of accuracy of at least 95 percent.

Additionally, the deviations reviewed and approved during the current audit process are consistent with the VCS Standard and ACM0002 methodology, including all validation criteria therein.

Verification period: From 01-January-2020 to 31-December-2021

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2020	175,584	0	0	175,584
2021	173,721	0	0	173,721
Total	349,305	0	0	349,305

6 APPENDIX A: RESOLUTION OF FINDINGS

ID No.	Corrective Action Request	Summary of Participant Response	Verification Conclusion
1	The Project Description Deviation identified in Section 3.1.2 of the Monitoring Report does not identify the following: <ul style="list-style-type: none"> a) Whether the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario as required per the Monitoring Report template instructions. b) Appropriate justification for the deviation (i.e., justification whether the calibration frequency deviation has any impact on data accuracy) c) Which meters the deviation applies to (please explicitly identify each meter ID#). d) Additionally, the deviation description appears to incorrectly identify that the meters were previously calibrated on a "biannually" frequency as opposed to a "biennial" frequency. 	The project description deviation discussion and justification in the Monitoring Report has been revised to address each of these items and requirements.	Response is acceptable.
2	The following issues have been identified with the Monitoring Report: <ul style="list-style-type: none"> a) Section 1.5 – the Project start date is incorrect b) Information relative to other forms of environmental credits (i.e. RECs) is incorrectly included in Section 1.9 instead of Section 1.10. c) The quantity of electricity production from 2020 that is being used for REC generation (instead of VCU creation) is not identified or discussed in the Monitoring Report. d) The information in Section 1.11 (Sustainable Development Contributions) is not consistent with the requirements of the Monitoring Report Template instructions. 	The Monitoring Report has been revised to address and correct each of these issues.	Response is acceptable.
3	The Project Proponent identified in the Monitoring Report is inconsistent with the VCS Project Database and VCS PD which identifies "NextEra Energy Resources" as the project proponent.	The Monitoring Report has been revised to identify NextEra Energy Resources as the project proponent consistent with the validated VCS PD.	Response is acceptable.