LCFS financial incentives are available for qualifying ethanol producers:
Ethanol producers with high efficiency and low carbon intensity (CI) have an opportunity for financial incentives — either producing or shipping into the California market.

Required producer preparations:
Interested ethanol producers will need to monitor compliance regulations and select a third-party auditor for 2020.

Ensuring LCFS compliance verification:
Producers should choose a vendor that has a thorough understanding of the market, depth of knowledge on how ethanol is made, and experience with life cycle analyses for fuel products. This is imperative for LCFS compliance verification and audit planning, and will provide advantages for producers interested in capturing available opportunities and credit incentives.

K·COE’S VERIFICATION SERVICES HELP MONITOR CARB REGULATIONS AND ADHERE TO LCFS COMPLIANCE
K·Coe Isom’s biofuels and sustainability team is experienced in helping you with your compliance needs and that will extend to the upcoming Low Carbon Fuel Standard (LCFS) verification services as required by the California Air Resources Board (CARB).

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Rulemaking Proceeding</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Early) Effective Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Develop Monitoring Plans &amp; Data Gathering</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third Party Validation of New Pathway</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CA-GREET 3.0 Pathway Update Deadline</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Fuel Pathway Reports Due</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Verification Statements Due</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For questions, reach out to:
Donna Funk
Phone: 913.643.5002
funk@kcoe.com

To learn more about us visit kcoe.com
Verification Requirements
- Accreditation through the California Air Resource board
- Verifiers
  - 2+ years Relevant Experience
  - Qualification Examples: QAP, Attestations
- Annual Review
  - Quarterly Option if Fuel Pathway Holder Submits Quarterly to CARB
- Annual Site Visits
  - Lead Verifier, Validation and Verification
- 6 year Verifier Rotation Requirement
- 3 year Verifier “Cool-Down” period

Other Info
You must contract with your verifier and get CARB approval of the contract before verification procedures can begin, so planning ahead is a requirement rather than a convenience. The verification program is more stringent than the annual RIN attest report as required by the EPA for RFS compliance.

Verification Process for Producers in 2020
- Fuel Pathway Report March 31
- Engage Verifier
- Conflict of Interest Notice of Verification Services to CARB
- CARB Determination (10-14 day delay for site visit)
- Site Visit by Lead Verifier(s) Facility and Records
- Verification Procedures and Testing
- Fix Correctable Errors
- Independent Lead Verifier Review
- Verification Statement August 31

To learn more about us visit kcoe.com