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Documentation of Tier 1 Application Input Data: Third Party Auditor

Third Party Auditor

95488(c)(3)(A)(3) of the proposed regulations states: “In lieu of receipts or invoices for fuel sales, feedstock purchases, or co-product sales, the applicant may seek Executive Officer approval to submit audit reports prepared by independent, third-party auditors that document fuel sales, feedstock purchases, or co-product sales.”

Comments:

Presently, for 2A and 2B applications, a top company official prepares an attestation letter in lieu of submitting documentation of fuel sales, feedstock purchases, and co-product sales. **What will be the criteria to determine whether a person is a qualified independent, third-party auditor?**