

**From:** Logan Caldwell [mailto:lc@hbioc.net]  
**Sent:** Thursday, June 11, 2015 4:14 PM  
**To:** Chowdhury, Hafizur@ARB  
**Subject:** Definition and Qualifications of an Independent, Third Party Auditor?

Hafizur:  
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."

As you know presently for 1.8b 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? Will someone with a CPA suffice? Is this definition somewhere else in the CARB regulations? If so, can you point me in the direction so I can review.

Thanks!

Regards,  
Logan

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