

October 15, 2024

California Air Resources Board
1001 I Street
Sacramento, CA 95814
Via electronic submission

RE: Second 15-Day Notice of Changes to the LCFS

Dear California Air Resources Board,

Christianson PLLP is a full-service public accounting firm based in Willmar, Minnesota, with over 30 years of experience serving the renewable fuels industry. We specialize in providing technical assistance and professional services that ensure compliance with regulatory programs and support sustainable practices.

As a third-party verification body working extensively with biofuel producers under the Low Carbon Fuel Standard (LCFS), we appreciate the opportunity to comment on the proposed changes outlined in the second 15-day notice.

We respectfully urge the Board to reconsider the requirement that Quarterly Fuel Transaction Report (QFTR) site visits must occur exclusively at the central records location. To enhance efficiency and flexibility, we recommend revising the language as follows:

Suggested QFTR Site Visit Language Change:

"For Quarterly Fuel Transaction Reports (QFTR), the site visit must take place at the central records location, or another location owned by the regulated party where records relevant to the QFTR may be accessed."

Justification:

- **Operational Efficiency:** Verification bodies frequently conduct annual fuel pathway verification site visits where access to the necessary records is already provided at a company's production facility rather than its headquarters. Requiring a separate visit to the central records location adds unnecessary time and effort.

- **Reduction of Costs and Burden:** Allowing site visits to a location where records are readily accessible would save both the verification body and the regulated party time, reduce costs and streamline the verification process. This flexibility would eliminate redundant travel without compromising the accuracy and integrity of the verification.
- **Environmental Benefits:** Reducing the need for separate site visits to the central records location would decrease travel-related greenhouse gas (GHG) emissions, aligning with the overall goals of the LCFS to minimize the carbon footprint of fuel lifecycle activities.

We believe these changes will significantly improve the efficiency of the verification process while maintaining the high standards of the LCFS program. We respectfully request that the Board adopt the suggested language in the final regulation.

Thank you for your time and consideration. Should you have any questions or require further information, please do not hesitate to contact us.

Sincerely,



Kari Battenhoff, CPA
Partner, Christianson PLLP

Christianson PLLP
302 5th St. SW
Willmar, MN 56201