

## DOCKETED

<b>Docket Number:</b>	11-RPS-01
<b>Project Title:</b>	Renewables Portfolio Standard
<b>TN #:</b>	210652
<b>Document Title:</b>	SG2 - Imperial Valley LLC Audit Report
<b>Description:</b>	Audit report received November 18, 2015 for the creation of retroactive RECs for Sonora Solar Facility, Alhambra Solar Facility and Arkansas Solar Facility.
<b>Filer:</b>	Judi Carter
<b>Organization:</b>	California Energy Commission
<b>Submitter Role:</b>	Commission Staff
<b>Submission Date:</b>	3/8/2016 3:17:50 PM
<b>Docketed Date:</b>	3/8/2016

Southern Power  
Bin SC1106  
30 Ivan Allen Jr. Boulevard NW  
Atlanta, Georgia 30308

404-506-6221



November 17, 2015

Robert Oglesby, Executive Director  
Office of the Executive Director  
California Energy Commission  
1516 9th Street, MS-39  
Sacramento, CA 95814-5512



**Re: Submission of Audit Report Pursuant to Renewables Portfolio Standard Eligibility Guidebook III.A.1.a (Creation of Retroactive Renewable Energy Credits in WREGIS) for SG2 Imperial Valley, LLC ("SG2")**

Dear Mr. Oglesby:

Pursuant to the Commission's Renewables Portfolio Standard Eligibility Guidebook, 8th edition ("Guidebook"), Section III.A.1.a, SG2 Imperial Valley, LLC ("SG2") respectfully submits the attached audit report (Appendix 1) in support of the Commission's approval of SG2's request for the creation of retroactive Renewable Energy Credits ("RECs") for three facilities owned by SG2—the Sonora Solar Facility (CEC-RPS-ID # 61645A), Alhambra Solar Facility (CEC-RPS-ID # 61646A), and Arkansas Solar Facility (CEC-RPS-ID # 61844A)—associated with generation from March 2014 through November 2014.

### **Background**

SG2 submitted its request for the creation of retroactive RECs for three facilities owned by SG2 Imperial Valley, LLC—Alhambra, Arkansas, and Sonora on July 17, 2015. That request was granted by letter dated August 19, 2015.

Upon approval of the creation of retroactive RECs, the Guidebook requires the submission of an audit report within 90 days after a request for creation of retroactive RECs is approved by the Executive Director. Therefore, this submission is timely made.

SG2 initially submitted an audit report dated November 3, 2015 that was received by the California Energy Commission on November 4, 2015. Based on subsequent communications with Commission staff, SG2 hereby withdraws the audit report dated November 3, 2015 and submits the audit report attached as Appendix 1.

In addition, on November 13, 2015 SG2 requested an extension to the submission deadline for the audit report. This submission is being made in the event that the extension request is not granted.

**American Institute of Certified Public Accountants Requirements for an Audit Report**

The Guidebooks requires that the audit reports be prepared by an independent accountant or certified internal auditor in accordance with standards of the American Institute of Certified Public Accountants (“AICPA”). The attached audit report was prepared by Deloitte & Touche LLP in accordance with the AICPA’s Statements on Standards for Attestation Engagements (“SSAE”), specifically:

- AT Section 101, *Attest Engagements*. This section establishes a framework for attest engagements and outlines general attestation standards, including examples of examination reports and review reports. Some of the more relevant parts of AT 101 are:
  - .01 indicates that the section applies to examinations of assertions.
  - .07 indicates that the subject matter of an attest engagement may include compliance with laws and regulations.
  - .09 indicates an auditor may report on a written assertion.
  - .86 outlines required elements of an examination report on an assertion.
  - .114 (Appendix A) Examination Reports Example 2 is the model for the audit report submitted (follows requirements in .86).
  
- AT Section 601, *Compliance Attestation*. This section provides guidance applicable to practitioners performing engagements related to an entity's compliance with requirements of specified laws, regulations, rules, contracts, or grants or engagements related to the effectiveness of an entity's internal control over compliance with specified requirements. Some of the more relevant parts of AT 601 are:
  - .30 describes an examination in order to provide an opinion on an assertion related to an entity’s compliance.
  - .58 provides the same report example as AT 101.114 referenced above.

**Appendices**

Based on the foregoing, Southern hereby submits the following appendices:

Appendix 1. Audit report dated November 17, 2015 prepared in accordance with standards of the AICPA.

Appendix 2. Letter regarding state regulatory or voluntary programs that the RECs in question would have been eligible to satisfy.

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Appendix 3. Letters from relevant state regulatory and voluntary programs documenting that the RECs in question were not used to satisfy those programs.

Appendix 4. Letters from Green-e and state regulatory programs within the Western Electricity Coordinating Council ("WECC").<sup>1</sup>

SG2 appreciates your consideration of this submission.

Sincerely,



Elliott L. Spencer  
Comptroller & Corporate Secretary  
Southern Power Company & SG2 Imperial Valley, LLC

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<sup>1</sup> Based on Appendix 2 (Letter regarding state regulatory or voluntary programs that the RECs in question would have been eligible to satisfy), it was determined that the RECs in question would not have been eligible to satisfy any state regulatory or voluntary programs located within the WECC region other than those identified in Appendix 2. However, based on communications with Commission staff, SG2 requested and received the letters provided in Appendix 4.

**Appendix 1.**

**Audit report dated November 17, 2015 prepared in accordance with standards of the  
AICPA.**



Deloitte & Touche LLP  
Suite 2000  
191 Peachtree Street NE  
Atlanta, GA 30303-1943  
USA

Tel: +1 404 220 1500  
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## INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors  
Southern Power Company  
Atlanta, Georgia

We have examined management's assertion, included in the accompanying Management's Assertion Related to Renewable Energy Credits, that no Renewable Energy Credits ("RECs"), as defined in Public Utilities Code section 399.12(h)(1), associated with the generation from the three solar generating facilities known respectively as "Sonora", "Arkansas", and "Alhambra", each in Imperial County, California, and owned and operated by SG2 Imperial Valley, LLC, a majority owned subsidiary of Southern Power Company, for the period March 1, 2014 through November 30, 2014 (the "Retrospective REC period") have (1) been created, received or claimed, (2) been sold, traded, or otherwise transferred to any other individual or entity or used to satisfy any state regulatory or voluntary program, and, as such (3) Southern Power Company has complied with the requirements of the Renewables Portfolio Standard Eligibility Guidebook section III.A.1.a. Creation of Retroactive Renewable Credits ("the Requirements"). Management is responsible for Southern Power Company's compliance with the Requirements. Our responsibility is to express an opinion on management's assertion about Southern Power Company's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Southern Power Company's compliance with the Requirements and performing such other procedures as we considered necessary in the circumstances, including confirming with the administrators of the following state regulatory or voluntary programs or tracking systems for RECs, that no RECs were issued for the facilities referred to above for the Retrospective REC period:

- Western Renewable Energy Generation Information System
- Montana
- Michigan
- Missouri
- South Dakota.

We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Southern Power Company's compliance with specified requirements.

In our opinion, management's assertion that Southern Power Company complied with the aforementioned Requirements for the period March 1, 2014 through November 30, 2014 is fairly stated, in all material respects.

This report is intended solely for the information and use of the management and Board of Directors of Southern Power Company and the California Energy Commission and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte & Touche LLP*

November 17, 2015

Member of  
Deloitte Touche Tohmatsu Limited

**Appendix 2.**

**Letter regarding state regulatory or voluntary programs that the RECs in question would have been eligible to satisfy.**





JESSE S. UNKENHOLZ  
t: (205) 226-3455  
f: (205) 488-5724  
e: [junkenholz@balch.com](mailto:junkenholz@balch.com)

November 17, 2015

VIA E-MAIL

Randall B. Johnston  
Partner, Audit Services  
Deloitte & Touche LLP  
191 Peachtree Street NE  
Atlanta, GA 30303-1943

Re: **List of Tracking Systems and State Renewable Portfolio Standards – rev. 3**

Dear Randall:

This letter supersedes and replaces the draft letters I sent you dated November 16, 2015 and rev. dated November 17, 2015.

On November 14, 2015, representatives of Southern Power Company asked me to assist them in developing a list of renewable generation tracking systems, state programs, and voluntary programs for purposes of assisting them in preparing a report to the California Energy Commission's ("CEC") in order to "retroactively generate" renewable energy credits ("REC") for three solar photovoltaic generating facilities in California (such facilities are referred to herein as "SG2"). Using information that is publicly available on internet sources,<sup>1</sup> including state statutes and regulations and instructional information available on state renewable energy program and tracking system websites, I compiled the attached document.

Please note that I am not licensed to practice law in any state other than Alabama and the attached is not intended as a legal opinion on whether the RECs generated by SG2 qualify for any state or voluntary programs or tracking systems. However, for purposes of assisting you in your task, below is an outline of the methodology I employed in compiling the attached document.

**Tracking Systems**

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<sup>1</sup> With the exception of Utah, all information provided in the attachment is publicly available. For Utah, we conducted outreach to the Utah Division of Public Utilities (in the Department of Commerce) and the Public Utility Commission, both of which confirmed that the public utilities in Utah are required to track all RECs through WREGIS. We also conducted outreach to Deseret G&T Cooperative, which is the exclusive electric provider to all non-public utilities in Utah (i.e., those not subject to regulation by the PUC) and it confirmed that it has not purchased any energy or RECs from SG2.



Each tracking system I was able to identify publishes a list of registered generators. I included a link to each tracking system's list in the document. The facilities at issue for purposes of this task are only included in the "WREGIS" list of registered generators and are not included in the lists of registered generators for any other tracking system.

In addition, the websites for certain tracking systems include requirements for RECs that may be tracking in such systems. When available and relevant, I included a summary of such requirements.

### State and Voluntary Programs

I divided the mandatory and voluntary programs into two lists: programs where SG2 RECs could qualify and programs where SG2 RECs do not appear to qualify or where the state requires the use of a tracking system.<sup>2</sup> Programs were placed in the latter category for one (or more) of the following reasons:

- In order to qualify, RECs must be tracked through one of the tracking systems covered in the first part of the document;
- Generating resources located in Southern California do not meet the geographical requirements of the program; or
- The program does not allow for the purchase of unbundled RECs.

Finally, I included a list of states that do not have statutory or regulatory programs (i.e., only "voluntary programs" apply to such states).

Sincerely,

  
Jesse S. Unkenholz

JSU:eh

Attachment

cc: Elliott L. Spencer  
Sonnet C. Edmonds

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<sup>2</sup> According to the CEC guidebook, information from states is only necessary where the state allows for the use of RECs outside of a tracking system. Otherwise, tracking system information alone should suffice.

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## List of Tracking Systems, State Renewable Portfolio Standards (RPS), and Voluntary Certification Programs for SG2 Audit

Yellow highlighting – Specific Information on SG2 in Tracking Systems and State Requirements regarding Tracking Systems

Green highlighting – Items for follow-up

### Tracking Systems

- ERCOT
  - Generators enrolled in ERCOT's REC tracking program are listed by ERCOT on this page:  
<https://www.texasrenewables.com/publicReports/rpt1.asp>
    - SG2 is not listed.
  - In addition, the Public Utility Commission of Texas issues yearly reports listing all generators enrolled in the REC program, which can be found here:  
<https://www.texasrenewables.com/reports.asp#Requirements>
    - SG2 is not listed in any of these reports.
  - Contact Information
    - (512) 248-3004
- Michigan Renewable Energy Certification System (MIRECS)
  - Registered generators located outside the state of Michigan are listed on this page: <https://portal2.mirecs.org/myModule/rpt/myrpt.asp>
    - SG2 is not Listed
  - Contact information
    - 888-964-7327
    - mirecs@apx.com
- Midwest Renewable Energy Tracking System (M-RETS)
  - Generators enrolled in M-RETS are listed on this page:  
<https://portal2.m-rets.com/myModule/rpt/myrpt.aspx?r=111>
    - No California Generators are listed
  - Retired Certificates are listed here: <https://portal2.m-rets.com/myModule/rpt/myrpt.aspx?r=310&tabName=All>
    - No California RECs are listed
  - RPS Eligible Certificates are listed here: <https://portal2.m-rets.com/myModule/rpt/myrpt.aspx?r=311&TabName=Out%20of%20State>
    - No California RECs are listed
  - Contact Information
    - Bryan Gower, M-RETS Administrator
    - 408-899-3340
    - mrets@apx.com
- North American Renewables Registry (NAR)

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- Generators Enrolled in NAR are listed by NAR on this page:  
<https://narenewables2.apx.com/myModule/rpt/myrpt.asp>
  - SG2 is not listed.
- Generators whose RECs have been transferred to NAR from other tracking systems are listed on this page:  
<https://narenewables2.apx.com/myModule/rpt/myrpt.asp>
  - SG2 is not listed.
- Contact information
  - 408-899-3341
  - 408-517-2100
  - [nar@apx.com](mailto:nar@apx.com)
- North Carolina Renewable Energy Tracking System (NC-RETS)
  - All Resources Registered in NC-RETS are listed in the document available at this link:  
<http://www.ncuc.net/reps/RegistrationSpreadsheet2008-present.xls>
    - SG2 is not listed.
  - Contact Information:
    - 888-378-4461
- New England Power Pool Generation Information System (NEPOOL GIS)
  - NEPOOL GIS issues and tracks certificates for all MWh of generation and load produced in the ISO New England control area, as well as imported MWh from adjacent control areas. (i.e., Resources in California are not tracked in NEPOOL GIS).
    - SG2 RECs do not qualify for this tracking system
  - Contact Information:
    - (408) 899-3343
    - [gis@apx.com](mailto:gis@apx.com)
- Nevada Tracks Renewable Energy Credits (NVTREC)
  - Facilities registered in NVTREC are listed on the NVTREC website here:  
[https://www.nvtrec.com/\(S\(vr3afr55ojtxuj45dr404y45\)\)/facilities.aspx](https://www.nvtrec.com/(S(vr3afr55ojtxuj45dr404y45))/facilities.aspx)
    - SG2 is not listed among the registered facilities.
  - Contact Information:
    - Darci Dalessio
      - PC Admin Administrative Assistant
      - (775) 684-6171
      - [dalessio@puc.state.nv.us](mailto:dalessio@puc.state.nv.us)
- PJM GATS
  - In order for a REC to qualify for PJM GATS, it must qualify for at least one renewable portfolio standard applicable in a jurisdiction within PJM
  - SG2 RECs do not qualify for any of the jurisdictions within PJM:
    - Delaware
    - D.C



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- Illinois
- Maryland
- New Jersey
- Ohio
- Pennsylvania
- Virginia
- Contact Information:
  - (610)666-2245
  - [gatsadmin@pjm-eis.com](mailto:gatsadmin@pjm-eis.com)
- WREGIS
  - SG2 generators are registered as of November 25, 2014:  
<https://portal2.wregis.org/myModule/epit/myrpt.aspx?v=111>
  - Contact information:
    - (888) 225-4213
    - [wregishelp@wecc.biz](mailto:wregishelp@wecc.biz)

#### **States with a Renewable Portfolio Standard and SG2 RECs DO Qualify**

- Arizona
  - Energy produced by eligible renewable-energy systems must be delivered to the state and must displace energy that would otherwise have been provided by “conventional” generating resources.
    - The Orders establishing the program can be found here:  
<http://www.azcc.gov/divisions/utilities/electric/res.pdf?d=159>
      - See Sections R14-2-1801, *et seq.*
  - Information on generation used to comply with the standard is available at this link by date and utility:  
<http://www.azcc.gov/divisions/utilities/electric/environmental.asp>
    - SG2 does not appear in the materials submitted by the utilities to the Arizona Corporations Commission
  - Contact Information
    - Ray Williamson
      - (602)542-0828
      - [RWilliamson@azcc.gov](mailto:RWilliamson@azcc.gov)
    - Utilities Division
      - Phoenix Office: (602) 542-4251
      - Tucson Office: (520) 628-6550
      - 1200 W. Washington  
Phoenix, AZ 85007-2996
- Colorado
  - All renewable energy resources located in the region covered by the Western Electricity Coordinating Council (WECC) that generate RECs used for RPS compliance must register with the Western Renewable

Energy Generation Information System (WREGIS) and record their RECs in WREGIS

- PSC Rule 3659(j)
- Contact Information
  - Bill Dalton
    - (303) 894-2908
    - [bill.dalton@state.co.us](mailto:bill.dalton@state.co.us)
  - Office of Consumer Counsel
    - (303)8942121
    - [DORA\\_ConsumerCounsel\\_Website@state.co.us](mailto:DORA_ConsumerCounsel_Website@state.co.us)
- Montana
  - Utilities and competitive suppliers can meet the standard by entering into long-term purchase contracts for electricity bundled with renewable-energy credits (RECs), by purchasing the RECs separately, or by a combination of both. RECs sold through voluntary utility green power programs may not be used for compliance. Before entering into a long-term contract to purchase RECs, with or without the associated electricity, a utility must petition the PSC to certify that the RECs were produced by an eligible renewable resource.
  - Contact information
    - Will Rosquist (PSC)
      - (406) 444-6359
      - [wrosquist@mt.gov](mailto:wrosquist@mt.gov)
    - Kathi Montgomery
      - (406) 444-6586
      - [kmontgomery@mt.gov](mailto:kmontgomery@mt.gov)
- Michigan
  - Purchase of unbundled RECs must receive Commission approval to be effective
  - RECs are tradable between Michigan Utilities using MIRECS
  - Contact Information
    - Julie Baldwin
      - (517)284-8318
      - [baldwinj2@michigan.gov](mailto:baldwinj2@michigan.gov)
- Missouri
  - 4 CSR 240-20: "REC, Renewable Energy Credit, or Renewable Energy Certificate means a tradable certificate, that is either certified by an entity approved as an acceptable authority by the commission or as validated through the commission's approved REC tracking system [NAR] or a generator's attestation."
  - Contact Information
    - Ming Xu
      - Energy Specialist, Division of Energy
      - (573) 526-0351
      - [mingxu@ded.mo.gov](mailto:mingxu@ded.mo.gov)

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• MO Department of Economic Development  
301 W. High Street  
PO Box 1157  
Jefferson City, Missouri 65102  
▪ Dan Beck (PSC)  
• (573) 751-7522  
▪ dan.beck@psc.mo.gov

- New Mexico
  - RECs must be tracked through WREGIS to Qualify
  - Contact Information
    - Heidi Pitts
    - (505) 827-6971
    - [Heidi.Pitts@state.nm.us](mailto:Heidi.Pitts@state.nm.us)
- Nevada
  - Renewable energy production is tracked and credits are issued and traded within a web based tracking system. Credits issued through [www.nvtrec.com](http://www.nvtrec.com) and [www.wregis.org](http://www.wregis.org) are the only credits accepted toward the Nevada Renewable Portfolio Standard.
  - Contact Information:
    - PEC Administrator
      - (775) 684-6171
      - [PUC-PECAdministrator@puc.nv.gov](mailto:PUC-PECAdministrator@puc.nv.gov)
- North Carolina
  - All RECs must be tracked through NC-RETS
  - Contact Information
    - Dan Conrad
      - (919) 733-0835
- North Dakota
  - In Order to qualify, RECs must be tracked through M-RETS
  - Contact Information
    - Jerry Lein
    - (701) 328-1035
    - [jlein@nd.gov](mailto:jlein@nd.gov)
- Oregon
  - Eligible resources must be located within Western Electricity Coordinating Council (WECC) territory or must be designated environmentally preferable by the Bonneville Power Administration (BPA).
  - RPS compliance must be demonstrated through the purchase of renewable energy credits (RECs) through the Western Renewable Energy Generation Information System (WREGIS).
  - A list of approved facilities is available here:  
[http://www.oregon.gov/energy/P-I/RPS/docs/OR\\_RPS\\_Approved\\_Generators.xlsx](http://www.oregon.gov/energy/P-I/RPS/docs/OR_RPS_Approved_Generators.xlsx)
    - SG2 is not listed



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- Contact information
  - Julie Peacock
  - (503) 373-2125
  - julie.peacock@state.or.us
- South Dakota
  - Utilities file reports every year listing the resources from which they sourced RECs
    - These reports, by company, are available here: <https://puc.sd.gov/energy/reo/reo.aspx>
  - Contact Information
    - Brian Rounds
      - (605) 773-3201
      - [brian.rounds@state.sd.us](mailto:brian.rounds@state.sd.us)
      - State Capitol
      - 500 East Capitol Avenue
      - Pierre, SD 57501-5070
- Utah
  - Electricity may be produced within the state, or within the geographic boundary of the Western Electricity Coordinating Council.
  - Utilities may meet their targets by producing electricity with an eligible form of renewable energy or by purchasing renewable energy certificates (RECs). SB 99, enacted in March of 2009 granted authority to the PSC to develop or approve a system to track RECs. The legislation specifically referenced the Western Renewable Energy Generation Information System (WREGIS) as an acceptable trading platform.
  - We performed outreach to the Utah Division of Public Utilities and the Public Utilities Commission of Utah. Through correspondence, they confirmed that the public utilities in the states are required to use WREGIS to track their RECs.
  - We also performed outreach to Deseret G&T Cooperative, which supplies power to all of Utah's non-public utilities (i.e., those not subject to regulation by the PUC). In correspondence, they confirmed that they have not purchased any energy or RECs from SG2.
  - Denise Beaudoin Brems
    - 60 East South Temple Street, Suite 300 ☐  
Salt Lake City, UT 84114 ☐
    - (801) 538-8718 ☐
    - [dbeaudoin@utah.gov](mailto:dbeaudoin@utah.gov)
- Green-e
  - SR2 RECs are eligible for Green-e certification
  - Green-e Lists all Facilities that have registered with it here: [http://www.green-e.org/tracking\\_attests\\_recd.html](http://www.green-e.org/tracking_attests_recd.html); and published a report of generators registered in 2014 (report last updated February 2015), which is available here: <http://www.green->

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[e.org/docs/energy/verif/ListofFacilitieswithanApprovedTrackingAtt  
estationOnFile.xlsx](#)

- SG2 generators are not listed

**States with a Renewable Portfolio Standard but SG2 RECs DO NOT Qualify/  
States with a Renewable Portfolio Standard that Require the Use of Tracking  
Systems Identified Above**

- Connecticut
  - In order to be eligible, RECs generator must be located in ISO New England and, in certain situations, New York, Pennsylvania, New Jersey, Maryland, and Delaware
  - RECs are tracked through NEPOOL GIS
  - Contact Information:
    - Donna Devino
      - (860)827-2873
      - [donna.devino@po.state.ct.us](mailto:donna.devino@po.state.ct.us)
    - Teddi Ezzo (DEEP)
      - (860) 827-2640
      - [teeddi.ezzo@ct.gov](mailto:teeddi.ezzo@ct.gov)
- Delaware
  - Only resources located in PJM Qualify.
    - Authority: Delaware Code Title 26, Chapter 1, Subchapter III-A, Section 352
  - Contact Information
    - Pamela Knotts
      - (302) 736-7500
      - [pamela.knotts@state.de.us](mailto:pamela.knotts@state.de.us)
- District of Columbia
  - Only resources located n PJM or neighboring control area qualify.
- Hawaii
  - RPS does not include REC trading program
  - Contact Information:
    - (808) 586-2020
    - [Hawaii.PUC@hawaii.gov](mailto:Hawaii.PUC@hawaii.gov)
- Illinois
  - Only resources located in Illinois or, in discreet circumstances, adjacent states, PJM and MISO.
    - Authority: 20 ILCS 687
- Indiana
  - Eligible resources are only those located in PJM and MISO
    - Authority 170 IAC 17.1-3-4; 170 IAC 17.1-2-14
  - Contact Information
    - (317) 232-2701

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- Iowa
  - RECs are not eligible for Iowa RPS, energy must be delivered to comply
    - Iowa Code § 476.43
  - Contact information
    - Ellen Shaw
      - (515) 725-7348
      - [ellen.shaw@iub.iowa.gov](mailto:ellen.shaw@iub.iowa.gov)
- Kansas
  - In order to create eligible RECs, a generator must serve load in the state of Kansas
    - Authority: Kansas Corporation Commission Regulation 82-16-1(k)
  - In addition, RECs must be tracked in NAR Registry.
  - Contact Information
    - (785) 271-3170
- Maine
  - Eligible resources must be able to physically deliver power to ISO New England
    - Authority: Maine Revised Statutes Title 35-A, Part 3, Chapter 32, Section 3210
  - Contact Information
    - Mitchell Tannenbaum
    - (207) 287-3831
- Maryland
  - Sources must be in PJM or, in certain circumstances, an adjacent BA
  - Tracking System Information, Requirements and Contact Information available at: <http://www.pjm-eis.com/program-information/maryland.aspx>
- Massachusetts
  - Only resources located in ISO New England with RECs tracked through NEPOOL GIS are eligible
  - Information about eligible generators is published by the state at: <http://www.mass.gov/eea/energy-utilities-clean-tech/renewable-energy/rps-aps/qualified-generation-units.html>
  - Contact Information
    - Mike Judge
      - (617) 626-7300
      - [doer.rps@state.ma.us](mailto:doer.rps@state.ma.us)
- Minnesota
  - Eligible RECs must be tracked in the M-RETS system
  - Contact Information
    - Energy Information Center
      - (800) 657-3710
      - [energy.info@state.mn.us](mailto:energy.info@state.mn.us)



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- Minnesota PUC
  - (651) 296-0406
  - consumer.puc@state.mn.us
- Generation facility is eligible for the RPS if the facility is located in the state where the qualifying utility serves retail electrical customers, and the utility either owns the facility in whole or part or has a long-term contract with the facility of at least 12 months.
- New Hampshire
  - Generator must be located in ISO New England or an adjacent control area and **RECs must be tracked in NEPOOL GIS**
  - Contact Information
    - Barbara Bernstein
    - (603) 271-6011
    - barbara.bernstein@puc.nh.gov
- New Jersey
  - Energy associated with RECs must have been generated in or delivered to PJM region
  - Tracking System Information, Requirements and Contact Information available at: <http://www.pjm-eis.com/program-information/new-jersey.aspx>
- New York
  - Does not currently allow REC trading for its RPS
  - Contact Information
    - PSC
      - (518) 474-7080
    - State Energy Research and Development Administration
      - (866) 697-3732
- Ohio
  - The renewable energy requirement must be met by in-state facilities and resources that can be shown to be deliverable into the state.
  - Tracking System Information, Requirements and Contact Information available at: <http://www.pjm-eis.com/program-information/ohio.aspx>
- Oklahoma
  - Only in-state resources qualify
    - 17 Okl. St. § 801.1, et seq.
  - Contact Information
    - Bob Vandewater
      - (405) 522-4766
      - [b.vandewater@occemail.com](mailto:b.vandewater@occemail.com)
- Pennsylvania
  - Generator must be located within PJM
  - Tracking System Information, Requirements and Contact Information available at: <http://www.pjm-eis.com/program-information/pennsylvania.aspx>

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- Rhode Island
  - Only RECs tracked through NEPOOL GIS are eligible
  - Contact Information
    - Office of Energy Resources
      - (401) 574-9100
- South Carolina
  - Out-of-state-RECs do not qualify nor do resources larger than 10 MW.
    - South Carolina Code of Laws Title 58, Chapter 39
  - Contact Information
    - (803) 896-5100
- Texas
  - Generators enrolled in ERCOT's REC tracking program are listed by ERCOT on this page:  
<https://www.texasrenewables.com/publicReports/rpt1.asp>
    - SG2 is not listed.
  - In addition, the Public Utility Commission of Texas issues yearly reports listing all generators enrolled in the REC program, which can be found here:  
<https://www.texasrenewables.com/reports.asp#Requirements>
    - SG2 is not listed in any of these reports.
  - Contact Information
    - (512) 248-3004
- Vermont
  - Eligible generators must be capable of physical delivery to New England
    - RPS Enacted in June 2015
- Virginia
  - Generator must be in Virginia or PJM
  - Tracking System Information, Requirements and Contact Information available at: <http://www.pjm-eis.com/program-information/virginia.aspx>
- Washington
  - The facility must be located in the Pacific Northwest or the electricity from the facility must be delivered into Washington State on a real-time basis. "Pacific Northwest" has the same meaning as defined for the Bonneville Power Administration in Section 3 of the Pacific Northwest Electric Power Planning and Conservation Act (94 Stat. 2698; 16 U.S.C. Sec. 839a).
  - Contact Information
    - Glenn Blackmon (Department of Community, Trade, and Economic Development)
      - (360) 625-3115
      - [glenn.blackmon@commerce.wa.gov](mailto:glenn.blackmon@commerce.wa.gov)
    - Steve Johnson
      - (360) 664-1346

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- sjohnson@utc.wa.gov
- Wisconsin
  - Only generators serving load in the state of Wisconsin are eligible for Wisconsin's REC program.
    - Authority: PSC 118.03(c)
    - All RECs must be tracked using M-RETS
  - Contact Information
    - (608) 266-1124

**States Without Renewable Portfolio Standards**

- Alabama
- Alaska
- Arkansas
- Florida
- Georgia
- Idaho
- Kentucky
- Louisiana
- Mississippi
- Nebraska
- Tennessee
- West Virginia
- Wyoming



**Appendix 3.**

**Letters from relevant state regulatory and voluntary programs documenting that the RECs in question were not used to satisfy those programs.**

**WESTERN RENEWABLE ENERGY GENERATION  
INFORMATION SYSTEM ("WREGIS")**

**Spencer, Elliott L. (SPC)**

---

**From:** Jordan, Amy M (US - Birmingham) <amymjordan@deloitte.com>  
**Sent:** Tuesday, November 10, 2015 11:20 AM  
**To:** Spencer, Elliott L. (SPC)  
**Subject:** FW: SG2 confirmation request

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**From:** Coon, Andrea [<mailto:acon@wecc.biz>] On Behalf Of WREGIS ADMIN  
**Sent:** Tuesday, November 3, 2015 10:02 AM  
**To:** Jordan, Amy M (US - Birmingham) <[amymjordan@deloitte.com](mailto:amymjordan@deloitte.com)>  
**Subject:** RE: SG2 confirmation request

Amy,

As of today, November 3, 2015, the units referenced below, registered in WREGIS as W4479, W4480, and W4481, have not been issued WREGIS certificates for vintages March 2014 through and including November 2014.

Best regards,

Andrea Coon, PhD  
Director, WREGIS  
Western Electricity Coordinating Council  
155 North 400 West  
Suite 200  
Salt Lake City, Utah 84103-1114  
801-883-6851  
888-225-4213  
[www.wecc.biz](http://www.wecc.biz)  
[www.wregis.org](http://www.wregis.org)



**From:** Jordan, Amy M (US - Birmingham) [<mailto:amymjordan@deloitte.com>]  
**Sent:** Monday, November 02, 2015 8:53 AM  
**To:** WREGIS ADMIN  
**Subject:** SG2 confirmation request

In connection with the attestation report of SG2 Imperial Valley LLC renewable energy credits (RECs) for March 2014 through November 2014, please confirm to us, as the auditors, there were no WREGIS certificates for vintage months March 2014 through November 2014 for solar generating facilities Sonora, Arkansas and Alhambra.

Thanks,  
Amy

**Amy Jordan**  
Senior Manager  
Audit and Enterprise Risk Services  
Deloitte & Touche LLP

Tel: +1 205 321 6070  
Mobile: +1 205 451 3826  
Fax: +1 404 443 9460  
[amymjordan@deloitte.com](mailto:amymjordan@deloitte.com)  
[www.deloitte.com](http://www.deloitte.com)

This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and any disclosure, copying, or distribution of this message, or the taking of any action based on it, by you is strictly prohibited.

v.E.1

**MICHIGAN**

**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:19 AM  
**To:** 'baldwinj2@michigan.gov'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ms. Baldwin:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074



**Deloitte & Touche LLP**  
**191 Peachtree Street NE**  
**Suite 2000**  
**Atlanta, Georgia 30303**  
**Via email: rjohnston@deloitte.com**

**To Whom it May Concern:**

**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom It May Concern:

RE: SG2 Imperial Valley, LLC

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used in the Michigan Renewable Energy Certification System (MIRECS) to satisfy our state's program.

Yours truly,



**Bao Ngo**  
MIRECS Registry Administrator  
APX Environmental Markets  
Telephone: 1-888-864-7327  
Email: [MIRECS@apx.com](mailto:MIRECS@apx.com)  
URL: <http://mirecs.com>

**MISSOURI**

**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:16 AM  
**To:** 'ming.xu@ded.mo.gov'; 'dan.beck@psc.mo.gov'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ming Xu and Dan Beck:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com**

**To Whom It May Concern:**

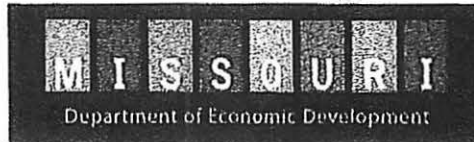
**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

Jeremiah W. (Jay) Nixon  
Governor



Mike Downing, CEcD  
Director

---

**Division of Energy**

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, GA 30303

To Whom It May Concern:

RE: SG2 Imperial Valley, LLC

To date, we confirm that the Division of Energy has not certified the SG2 solar generating facility located in Imperial County, California, as an eligible renewable energy resource under Missouri's Renewable Energy Standard.

Sincerely,

DIVISION OF ENERGY

A handwritten signature in black ink that reads "Brenda Wilbers". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brenda Wilbers  
Program Manager

BW:mxk



**MONTANA**

**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:25 AM  
**To:** 'wrosquist@mt.gov'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Mr. Rosquist:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com**

**To Whom it May Concern:**

**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

**Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com**

**November 16, 2015**

**To Whom It May Concern:**

**RE: SG2 Imperial Valley, LLC**

The Montana Public Service Commission received an e-mail today, November 16, 2015, from Becky Walding, Manager, Asset Management & Trading, Southern Power Company. Ms. Walding's message requests confirmation that renewable energy credits from SG2 Imperial Valley, LLC, produced during the period March 2014 through November 2014, were not used to satisfy renewable portfolio standard programs in Montana.

With this letter, the Montana Public Service Commission confirms that no renewable energy credits from SG2 Imperial Valley, LLC, produced during the specified period were used to satisfy Montana's renewable portfolio standard program.

**Respectfully,**

**Bob Decker  
Chief, Public Policy Bureau  
Montana Public Service Commission  
406-444-7627**

**SOUTH DAKOTA**



**Walding, Becky H. (SPC)**

---

**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:21 AM  
**To:** 'brian.rounds@state.sd.us'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Mr. Rounds:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Deloitte & Touche LLP**  
**191 Peachtree Street NE**  
**Suite 2000**  
**Atlanta, Georgia 30303**  
**Via email: rjohnston@deloitte.com**

**To Whom it May Concern:**

**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

**Walding, Becky H. (SPC)**

---

**From:** Rounds, Brian <Brian.Rounds@state.sd.us>  
**Sent:** Monday, November 16, 2015 8:36 AM  
**To:** 'rjohnston@deloitte.com'  
**Cc:** Walding, Becky H. (SPC); Spencer, Elliott L. (SPC)  
**Subject:** RE: SG2 Imperial Valley, LLC

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

This email is to certify that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy South Dakota's Renewable, Recycled, and Conserved Energy Objective.

Thanks.

Brian

—  
**Brian P. Rounds**  
Staff Analyst  
SD Public Utilities Commission  
605.773.3201

**From:** Walding, Becky H. (SPC) [<mailto:BHWALDIN@southernco.com>]  
**Sent:** Monday, November 16, 2015 8:21 AM  
**To:** Rounds, Brian  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation

Dear Mr. Rounds:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Appendix 4.**

**Letters from Green-e and state regulatory programs within the Western Electricity Coordinating Council ("WECC").**

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**ARIZONA**

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**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:26 AM  
**To:** 'rwilliamson@azcc.gov'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Mr. Williamson:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com**

**To Whom it May Concern:**

**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

## Walding, Becky H. (SPC)

---

**From:** Ray Williamson <RWilliamson@azcc.gov>  
**Sent:** Monday, November 16, 2015 4:02 PM  
**To:** Walding, Becky H. (SPC)  
**Subject:** RE: Urgent Request for Confirmation

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Dear Ms Walding:

The Arizona Corporation Commission does not track the sales of RECs in Arizona. We are not part of WREGIS or any other group that tracks RECs. So, we would have no way of knowing if a particular organization sold or purchase RECs either within Arizona or outside of Arizona.

Ray T. Williamson  
Utilities Engineer  
Arizona Corporation Commission

**From:** Walding, Becky H. (SPC) [<mailto:BHWALDIN@southernco.com>]  
**Sent:** Monday, November 16, 2015 7:26 AM  
**To:** Ray Williamson <[RWilliamson@azcc.gov](mailto:RWilliamson@azcc.gov)>  
**Cc:** Spencer, Elliott L. (SPC) <[ELSpence@southernco.com](mailto:ELSpence@southernco.com)>  
**Subject:** Urgent Request for Confirmation

Dear Mr. Williamson:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000

Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**COLORADO**



**Wills, Kenneth E. (SPC)**

---

**From:** Wills, Kenneth E. (SPC)  
**Sent:** Monday, November 16, 2015 8:55 AM  
**To:** 'bill.dalton@state.co.us'  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Mr. Dalton:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*  
Manager, Trading  
Southern Power Company



205-257-7236 (Office)  
205-266-0786 (Mobile)  
205-257-1855  
[kewills@southernco.com](mailto:kewills@southernco.com)

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.

Yours truly,

[Signature Block]

## Wills, Kenneth E. (SPC)

---

**From:** Dalton - DORA, Bill <bill.dalton@state.co.us>  
**Sent:** Monday, November 16, 2015 5:41 PM  
**To:** Wills, Kenneth E. (SPC)  
**Cc:** Camp, Eugene  
**Subject:** Re: Urgent Request for Confirmation

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Kenneth:

The Colorado PUC does not do research for outside entities and does not have the resources to perform the requested audit.

You can review the annual RES Compliance Reports filed by the investor own utilities and cooperative electric associations to see if they have the information you seek.

These annual reports are available via the Commission's E-Filing system.

[https://www.dora.state.co.us/pls/efi/EFI\\_Search\\_UI.search](https://www.dora.state.co.us/pls/efi/EFI_Search_UI.search)

Here is the list of utilities and proceeding numbers for 2014 RES Reports filed on or around June 1, 2015.

Black Hills 13A-0445E

Public Service of Colorado 13A-0836E

Colorado Cooperative Electric Providers 15M-0275E

On Mon, Nov 16, 2015 at 7:55 AM, Wills, Kenneth E. (SPC) <[KEWills@southernco.com](mailto:KEWills@southernco.com)> wrote:

Dear Mr. Dalton:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in

question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP

191 Peachtree Street NE

Suite 2000

Atlanta, Georgia 30303

Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*

Manager, Trading

Southern Power Company

[205-257-7236](tel:205-257-7236) (Office)

[205-266-0786](tel:205-266-0786) (Mobile)

[205-257-1855](tel:205-257-1855)

[kewills@southernco.com](mailto:kewills@southernco.com)

--

Bill Dalton, P.E.  
Professional Engineer  
Energy Section  
Public Utilities Commission



**COLORADO**

Department of  
Regulatory Agencies

Public Utilities Commission

P 303.894.2908 | F 303.894.2065

1560 Broadway, Suite 1550, Denver, CO 80202

[bill.dalton@state.co.us](mailto:bill.dalton@state.co.us) | [www.colorado.gov/dora/puc](http://www.colorado.gov/dora/puc)

**NEW MEXICO**

**Wills, Kenneth E. (SPC)**

---

**From:** Wills, Kenneth E. (SPC)  
**Sent:** Monday, November 16, 2015 8:49 AM  
**To:** 'Heidi.Pitts@state.nm.us'  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ms. Pitts:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

*Kenneth E Wills*  
Manager, Trading  
Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)



---

---

205-257-1855

[kewills@southernco.com](mailto:kewills@southernco.com)

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.

Yours truly,

[Signature Block]

## Wills, Kenneth E. (SPC)

---

**From:** Pitts, Heidi, PRC <Heidi.Pitts@state.nm.us>  
**Sent:** Tuesday, November 17, 2015 11:07 AM  
**To:** Wills, Kenneth E. (SPC)  
**Subject:** RE: Urgent Request for Confirmation

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

I looked at the 3 big IOUs. None of them reported RECs from this facility last year.  
Heidi

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**From:** Wills, Kenneth E. (SPC) [<mailto:KEWills@southernco.com>]  
**Sent:** Monday, November 16, 2015 7:49 AM  
**To:** Pitts, Heidi, PRC  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation

Dear Ms. Pitts:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

*Kenneth E Wills*

Manager, Trading  
Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)  
205-257-1855  
[kewills@southernco.com](mailto:kewills@southernco.com)

---

**NEVADA**

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## **Wheeler, Scott Andrew (SPC)**

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**From:** Wheeler, Scott Andrew (SPC)  
**Sent:** Monday, November 16, 2015 10:11 AM  
**To:** 'dalessio@puc.nv.gov'  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ms. Dalessio:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used to satisfy the State of Nevada's Renewable Portfolio Standard ("RPS") program, nor were the RECs ever created or retired by the Nevada Tracks Renewable Energy Credits ("NVTREC") tracking system, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been created or retired by your tracking system for the purposes of satisfying your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
CC: Becky Walding, Southern Power and SG2 Imperial Valley, LLC – Asset & Trading Manager

Sincerely,

**Scott A. Wheeler**  
Asset Management & Trading  
Southern Power Company  
✉ [sawheele@southernco.com](mailto:sawheele@southernco.com)  
☎ (205) 257-7631 Office  
☎ (205) 902-8538 Cell  
☎ (205) 257-1855 Fax

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.

Yours truly,

[Signature Block]



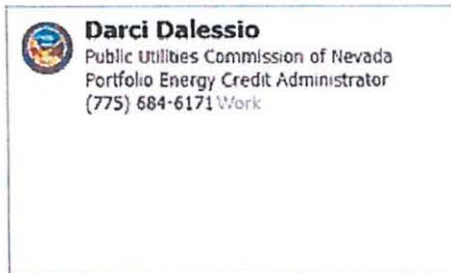
## Wheeler, Scott Andrew (SPC)

---

**From:** Darci Dalessio <dalessio@puc.nv.gov>  
**Sent:** Monday, November 16, 2015 1:08 PM  
**To:** Wheeler, Scott Andrew (SPC)  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** RE: Urgent Request for Confirmation  
**Attachments:** SG2, Imperial Valley- Nevada.pdf

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Mr. Wheeler, These facilities have never been used toward the Nevada RPS and have never been deemed eligible for the Nevada RPS. Attached is the confirmation letter. Darci



*This message, including any attachments, is the property of the Public Utilities Commission of Nevada and is solely for the use of the individual or entity intended to receive it. It may contain confidential and proprietary information and any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient(s) or if you have received this message in error, please contact the sender by reply email and permanently delete it.*

**From:** Wheeler, Scott Andrew (SPC) [<mailto:SAWHEELE@southernco.com>]  
**Sent:** Monday, November 16, 2015 8:11 AM  
**To:** Darci Dalessio <dalessio@puc.nv.gov>  
**Cc:** Spencer, Elliott L. (SPC) <[ELSpence@southernco.com](mailto:ELSpence@southernco.com)>; Walding, Becky H. (SPC) <[BHWALDIN@southernco.com](mailto:BHWALDIN@southernco.com)>  
**Subject:** Urgent Request for Confirmation

Dear Ms. Dalessio:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used to satisfy the State of Nevada's Renewable Portfolio Standard ("RPS") program, nor were the RECs ever created or retired by the Nevada Tracks Renewable Energy Credits ("NVTREC") tracking system, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not

been created or retired by your tracking system for the purposes of satisfying your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
CC: Becky Walding, Southern Power and SG2 Imperial Valley, LLC – Asset & Trading Manager

Sincerely,

**Scott A. Wheeler**

Asset Management & Trading  
Southern Power Company  
✉ [sawheele@southernco.com](mailto:sawheele@southernco.com)  
☎ (205) 257-7631 Office  
☎ (205) 902-8538 Cell  
☎ (205) 257-1855 Fax



BRIAN SANDOVAL  
Governor

STATE OF NEVADA  
PUBLIC UTILITIES COMMISSION

EMILY THOMPSON  
Chair

MARISA BURTONSHAW  
Commissioner

DAVID NOBLE  
Commissioner

STEPHANIE MULLEN  
Executive Director

November 16, 2015

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303

To Whom it May Concern:

I confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy the State of Nevada Renewable Portfolio Standard for any period of time.

Thank You,  
*Darci Dalessio*

NORTHERN NEVADA OFFICE  
1150 East William Street  
Carson City, Nevada 89701-3109  
(775) 684-6101 • Fax (775) 684-6110

<http://puc.nv.gov>

SOUTHERN NEVADA OFFICE  
9075 West Diablo Drive, Suite 250  
Las Vegas, Nevada 89148  
(702) 486-7210 • Fax (702) 486-7206

**OREGON**



**Wills, Kenneth E. (SPC)**

---

**From:** Wills, Kenneth E. (SPC)  
**Sent:** Monday, November 16, 2015 9:08 AM  
**To:** 'julie.peacock@state.or.us'  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ms. Peacock:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*  
Manager, Trading

---

Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)  
205-257-1855  
[kewills@southernco.com](mailto:kewills@southernco.com)

**Deloitte & Touche LLP**  
**191 Peachtree Street NE**  
**Suite 2000**  
**Atlanta, Georgia 30303**  
**Via email: rjohnston@deloitte.com**

**To Whom it May Concern:**

**RE: SG2 Imperial Valley, LLC**

**We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.**

**Yours truly,**

**[Signature Block]**

## Wills, Kenneth E. (SPC)

---

**From:** Peacock, Julie <julie.peacock@state.or.us>  
**Sent:** Monday, November 16, 2015 1:58 PM  
**To:** Wills, Kenneth E. (SPC)  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** RE: Urgent Request for Confirmation  
**Attachments:** Imperial Valley Confirmation.pdf

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Hi Kenneth,

Attached please find a letter which confirms RECs from SG2 Imperial Valley have not been used for the Oregon RPS. A hard copy has also been mailed to you.

Please let me know if you have any questions.

Best,

Julie

**From:** Wills, Kenneth E. (SPC) [<mailto:KEWills@southernco.com>]  
**Sent:** Monday, November 16, 2015 9:09 AM  
**To:** 'Peacock, Julie' <[julie.peacock@state.or.us](mailto:julie.peacock@state.or.us)>  
**Cc:** Spencer, Elliott L. (SPC) <[ELSpence@southernco.com](mailto:ELSpence@southernco.com)>; Walding, Becky H. (SPC) <[BHWALDIN@southernco.com](mailto:BHWALDIN@southernco.com)>  
**Subject:** RE: Urgent Request for Confirmation

Julie,

If you can provide the confirmation letter today that would be most helpful.  
Thank you for your prompt response.

Regards,

Kenneth Wills

---

**From:** Peacock, Julie [<mailto:julie.peacock@state.or.us>]  
**Sent:** Monday, November 16, 2015 11:05 AM  
**To:** Wills, Kenneth E. (SPC)  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** RE: Urgent Request for Confirmation

Hi Kenneth,

Thanks for your email and phone call. We can provide this letter confirming these RECs have not been used for Oregon RPS compliance to date. What is your timeline for receipt of this confirmation?

Thanks,



Julie

**From:** Wills, Kenneth E. (SPC) [<mailto:KEWills@southernco.com>]  
**Sent:** Monday, November 16, 2015 7:08 AM  
**To:** 'julie.peacock@state.or.us' <[julie.peacock@state.or.us](mailto:julie.peacock@state.or.us)>  
**Cc:** Spencer, Elliott L. (SPC) <[ELSpence@southernco.com](mailto:ELSpence@southernco.com)>; Walding, Becky H. (SPC) <[BHWALDIN@southernco.com](mailto:BHWALDIN@southernco.com)>  
**Subject:** Urgent Request for Confirmation

Dear Ms. Peacock:

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Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*

Manager, Trading  
Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)  
205-257-1855  
[kewills@southernco.com](mailto:kewills@southernco.com)



# Oregon

Kate Brown, Governor

## Department of Energy

625 Marion St NE

Salem, OR 97301-3742

Phone: 503-378-4040

Toll Free: 1-800-221-8035

FAX: 503-373-7806

[www.oregon.gov/energy](http://www.oregon.gov/energy)

November 16, 2015



Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303

### RE: Retroactive REC Creation for SG2 Imperial Valley, LLC March 2014 – November 2014

To Whom It May Concern:

This letter is in response to a request the Department received on Nov. 16, 2015, to confirm that no entities have used Renewable Energy Certificates (RECs) from SG2 Imperial Valley, LLC to comply with the Oregon Renewable Portfolio Standard.

Per Oregon Administrative Rule (OAR) 330-160-0020, RECs used for Oregon RPS compliance must be generated by the Western Renewable Energy Generation Information System (WREGIS).

*OAR 330-160-0020 (1) Renewable energy certificates that are issued, monitored, accounted for and transferred by or through the regional renewable energy certificate system and trading mechanism known as the Western Renewable Energy Generation Information System (WREGIS) shall be the only renewable energy certificates that can be used by an electric utility or electricity service supplier to establish compliance with the Oregon Renewable Portfolio Standard (RPS).*

Attestations or other forms of attributions are not valid compliance mechanisms.

The Department has reviewed its records of Oregon certified WREGIS generating units as well as records of RPS compliance filings and confirms that no WREGIS RECs related to SG2 Imperial Valley, LLC have been used to satisfy compliance requirements as of Nov. 16, 2015.

Sincerely,

**Julie Peacock**  
WREGIS Program Administrator—Oregon  
Oregon Department of Energy  
625 Marion Street N.E.  
Salem, OR 97301  
desk: 503.373.2125  
cell: 503.510.4138

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**UTAH**

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**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 8:23 AM  
**To:** 'dbeaudoin@utah.gov'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Generic REC letter.docx

Dear Ms. Beaudoin Brems:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.

Yours truly,

[Signature Block]



## **Walding, Becky H. (SPC)**

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**From:** Brenda Salter <bsalter@utah.gov>  
**Sent:** Tuesday, November 17, 2015 11:55 AM  
**To:** Walding, Becky H. (SPC)  
**Cc:** Rebecca Wilson; Powell, William  
**Subject:** Renewable Energy Certification  
**Attachments:** DPU Report to Legislature-SB 202 - Renewable Energy Targets-Electric - Submitted 12-29-2010.pdf

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Becky,

The State of Utah has enacted a renewable energy goal that would begin in 2025. Electric utility companies in the state are tasked with reporting to the Legislature every 5 years their progress in meeting the states goal. Utah Code Annotated 54-17-601 through 54-17-605 detail the states plan. WREGIS is the approved regional trading program for the state.

I've attached the Division of Public Utilities Renewable Energy Targets 2011 Progress Report to the Utah Legislature dated December 29, 2010. The second report is due December 31, 2015.

I've also included the link to Utah Code Annotated 54-17-601 through 54-17-605.

[http://le.utah.gov/xcode/Title54/Chapter17/54-17-P6.html?v=C54-17-P6\\_1800010118000101](http://le.utah.gov/xcode/Title54/Chapter17/54-17-P6.html?v=C54-17-P6_1800010118000101)

The Division is unable to provide a letter verifying that SG2 RECs were not used to satisfy the states renewable energy goal. In order to provide such a letter the Division would need to complete an audit of the RECs in WREGIS. The Division does not have the resources needed to complete this audit at this time.

Sincerely,

Brenda Salter | Technical Consultant | Utah Division of Public Utilities  
160 E 300 S, Salt Lake City, UT 84114 | :801-530-6290 | :bsalter@utah.gov

**Walding, Becky H. (SPC)**

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**From:** Rebecca Wilson <rlwilson@utah.gov>  
**Sent:** Tuesday, November 17, 2015 12:39 PM  
**To:** Walding, Becky H. (SPC)  
**Cc:** Brenda Salter; Artie Powell  
**Subject:** Re: Urgent Request for Confirmation

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Ms. Walding,

The Utah Division of Public Utilities is the Program Administrator for WREGIS, which is the state's tracking program for REC's to comply with state law. As such, they are the appropriate state agency for you to contact with your request and I understand you have been in contact with the Division and the Division has replied to you regarding your request.

For your additional information, the Utah Public Service Commission has jurisdiction over PacifiCorp. PacifiCorp is required by law to file periodic reports with the Commission regarding its plan to comply with the state renewable energy target specified in Utah Code Ann. 54-17-602. Here is a link to the most recent plan filed by PacifiCorp with the Commission, the Division's comments on the plan, and the Commission's letter acknowledging compliance with the reporting requirement.

<http://www.psc.utah.gov/utilities/electric/elecindx/2014/14035151indx.html>

Sincerely,

Becky Wilson  
Executive Staff Director  
Utah Public Service Commission  
160 East 300 South  
Salt Lake City, Utah 84111

[rlwilson@utah.gov](mailto:rlwilson@utah.gov)  
801 530-6770

On Tue, Nov 17, 2015 at 8:19 AM, Walding, Becky H. (SPC) <[BHWALDIN@southernco.com](mailto:BHWALDIN@southernco.com)> wrote:

Becky –

I'm sincerely sorry to email you again, but the California Energy Commission has put us on a short timeline to comply.



Is there any way we could get a letter today?

I appreciate your assistance on this matter.

Thanks!

Becky Walding

**From:** Rebecca Wilson [mailto:[rlwilson@utah.gov](mailto:rlwilson@utah.gov)]  
**Sent:** Monday, November 16, 2015 2:47 PM  
**To:** Walding, Becky H. (SPC)  
**Subject:** Re: Urgent Request for Confirmation

Dear Ms. Walding,

I have received your request and will get back with you shortly.

Sincerely,

Becky Wilson  
Executive Staff Director  
Utah Public Service Commission  
160 East 300 South  
Salt Lake City, Utah 84111

[rlwilson@utah.gov](mailto:rlwilson@utah.gov)  
[801 530-6770](tel:8015306770)

On Mon, Nov 16, 2015 at 1:30 PM, Walding, Becky H. (SPC) <[BHWALDIN@southernco.com](mailto:BHWALDIN@southernco.com)> wrote:

Dear Ms. Wilson:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

Sincerely,

**Becky Walding**

Manager, Asset Management & Trading

Southern Power Company

600 N. 18<sup>th</sup> Street

Birmingham, AL 35203

Office: [205-257-5774](tel:205-257-5774)

Cell: [205-253-2074](tel:205-253-2074)

**WASHINGTON**

**Wills, Kenneth E. (SPC)**

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**From:** Wills, Kenneth E. (SPC)  
**Sent:** Monday, November 16, 2015 9:00 AM  
**To:** 'glenn.blackmon@commerce.wa.gov'; 'sjohnson@utc.wa.gov'  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation

Dear Mr. Blackmon:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*  
Manager, Trading  
Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)

205-257-1855

[kewills@southernco.com](mailto:kewills@southernco.com)

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Via email: rjohnston@deloitte.com

To Whom it May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy our state's program.

Yours truly,

[Signature Block]



## Wills, Kenneth E. (SPC)

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**From:** Blackmon, Glenn (COM) <glenn.blackmon@commerce.wa.gov>  
**Sent:** Monday, November 16, 2015 10:53 AM  
**To:** rjohnston@deloitte.com  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC); Wills, Kenneth E. (SPC); Johnson, Steven (UTC)  
**Subject:** SG2 Imperial Valley, LLC ("SG2")

**Categories:** This email has been sent from an external address. Please use caution when clicking on links or opening attachments.

Dear Deloitte & Touche LLP,

The Washington Energy Independence Act (Chapter 19.285 RCW) limits the eligibility of renewable energy resources based on the location of the generating unit. For the time period identified, a generating unit located in California was not eligible to provide renewable energy or RECs for compliance with the Washington law. Therefore the RECs created by the SG2 facility during the period March 2014 to November 2014 could not have been used to satisfy a utility renewable resource requirement under the Washington Energy Independence Act.

Please let me know if you have further questions about this matter.

Glenn Blackmon  
Washington State WREGIS Administrator  
Washington Department of Commerce – State Energy Office  
360 725-3115

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**From:** Wills, Kenneth E. (SPC) [<mailto:KEWills@southernco.com>]  
**Sent:** Monday, November 16, 2015 7:00 AM  
**To:** Blackmon, Glenn (COM); Johnson, Steven (UTC)  
**Cc:** Spencer, Elliott L. (SPC); Walding, Becky H. (SPC)  
**Subject:** Urgent Request for Confirmation

Dear Mr. Blackmon:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your state's program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:



Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary  
Becky Walding, Southern Power Company, Manager, Asset Management and Trading

Sincerely,

*Kenneth E Wills*

Manager, Trading  
Southern Power Company  
205-257-7236 (Office)  
205-266-0786 (Mobile)  
205-257-1855  
[kewills@southernco.com](mailto:kewills@southernco.com)

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**Green-e**

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**Walding, Becky H. (SPC)**

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**From:** Walding, Becky H. (SPC)  
**Sent:** Monday, November 16, 2015 12:13 PM  
**To:** 'robin.quarrier@resource-solutions.org'  
**Cc:** Spencer, Elliott L. (SPC)  
**Subject:** Urgent Request for Confirmation  
**Attachments:** Green E letter.dotx

Dear Ms. Quarrier:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today. Attached is this letter on our letterhead as well.

Thank you for your time and attention to this important matter.

CC: Elliott Spencer, Southern Power and SG2 Imperial Valley, LLC – Comptroller and Corporate Secretary

**Becky Walding**  
Manager, Asset Management & Trading  
Southern Power Company  
600 N. 18<sup>th</sup> Street  
Birmingham, AL 35203  
Office: 205-257-5774  
Cell: 205-253-2074

**Southern Power**  
600 North 18<sup>th</sup> Street  
Birmingham, Alabama 35203-2206



November 16, 2015

Green-e  
c/o Center for Resource Solutions  
1012 Torney Ave., Second Floor  
San Francisco, CA 94129

To Whom It May Concern:

SG2 Imperial Valley, LLC ("SG2") is the owner of the SG2 solar generating facility (comprising the Alhambra, Arkansas, and Sonora sites) located in Imperial County, California. SG2 has requested the California Energy Commission ("CEC") to issue retroactive Renewable Energy Credits ("RECs") for the facility for the period of March 2014 through November 2014. In order to approve the request, the CEC's Renewable Portfolio Standard Eligibility Guidebook requires SG2's auditor (Deloitte & Touche LLP) to determine whether the RECs in question are eligible to satisfy any state regulatory or voluntary program. If so, the auditor must receive a letter from the administrator of each such state regulatory or voluntary program, or the administrator of the tracking system used to track renewable energy credits for a state regulatory or voluntary program, documenting that RECs generated by the SG2 facility during the period of March 2014 through November 2014 were not used to satisfy that state regulatory or voluntary program.

SG2 does not believe that the RECs in question were used in your program, as 100% of the output of the SG2 facility was sold to a public utility counterparty located in California. Nevertheless, as the RECs could have been eligible to satisfy your program, in order to have retroactive RECs issued for the facility, SG2's auditor must receive a letter from you verifying that the RECs have not been "used to satisfy" your state's program. Therefore, in order to facilitate the creation of RECs for SG2 in accordance with the CEC requirements, SG2 requests you to provide a letter or email to this effect at your earliest convenience. I have attached a suggested example letter, which should be addressed to:

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Email: [rjohnston@deloitte.com](mailto:rjohnston@deloitte.com)

Given that this is a time sensitive matter, I will follow up with a phone call today.

Thank you for your time and attention to this important matter.

Sincerely,

Becky Walding  
Manager, Asset Management & Trading  
Southern Power Company, Owner of SG2 Imperial Valley, LLC

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Delivered via email: rjohnston@deloitte.com

To Whom It May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy the Green-E program.

Yours truly,

[Signature Block]



CRS

center for  
resource  
solutions

Deloitte & Touche LLP  
191 Peachtree Street NE  
Suite 2000  
Atlanta, Georgia 30303  
Delivered via email: rjohnston@deloitte.com

To Whom It May Concern:

**RE: SG2 Imperial Valley, LLC**

We confirm that no renewable energy credits (RECs) related to SG2 Imperial Valley, LLC have been used to satisfy the Green-E program for the period of March 2014 through November 2014.

Yours truly,

Jennifer Martin  
Executive Director,  
Center for Resource Solutions