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VALIDATION REPORT COMPONENT OF THE PROGRAM OF ACTIVITIES

CPA-001 ADVANCED WASTEWATER TREATMENT SYSTEM AT CASA SAN MATIAS

TITLE OF THE PoA TO WHICH CPA IS TO BE INCLUDED:

FIRA WASTEWATER TREATMENT SYSTEM, METHANE CAPTURE AND UTILISATION PROGRAMME IN MEXICO

REF: CV-11426-12 MEX

DATE: (2013/01/29)

Reference No.	Date of first issue	Revision No.	Date of this revision
CV-11426-12 MEX	24/07/2012	04	29/01/2013

Client	Fideicomisos Instituidos en Relación con la Agricultura (F.I.R.A.)
CPA-DD	CPA-001 ADVANCED WASTEWATER TREATMENT SYSTEM AT CASA SAN MATIAS
PoA – DD	FIRA WASTEWATER TREATMENT SYSTEM, METHANE CAPTURE AND UTILISATION PROGRAMME IN MEXICO
Project Participant(s)	Tequila San Matías de Jalisco S.A. de C.V.
Project Location	Fabrica La Argentina, property of Tequila San Matías S.A. de C.V.; km 1.5 Camino Antiguo a Tototlán, Ojo de Agua de Latillas, Tepatitlán, Jalisco, ZC 47724 Mexico. The geographic coordinates of the open lagoons are +20.654533° Latitude; and -102.712511° Longitude
Contact Person	Francisco RamírezHaro – Administrative Manager
Operational Unit	--

Applied Methodology/Version: AMS-III.H / version 16.0 AMS-I.C / version 19.0	Sectoral scope: 1 / 13 Technical area: 1.1 / 13.1
First CPA-DD Version: 01 Date of Issuance:30/04/2012 Starting Date of GSP:23/05/2012	Final PDD Version: 03 Date of Issuance:16/10/2012
Estimated Annual Emission Reduction:	5,243 tCO_2e

Summary:

Fideicomisos Instituidos en Relación con la Agricultura (F.I.R.A.)have commissioned Applus+ LGAI to perform a validation of the "CPA-001 Advanced wastewater treatment system at Casa San Matías" in Mexico (hereafter referred to as "CPA") in order to be included in the Programme of Activities "FIRA wastewater treatment system, methane capture and utilisation programme in Mexico".

The scope of the validation is defined as an independent and objective review of the projectdesigndocument, against the Kyoto Protocol requirements, UNFCCC rules and applicable CDM requirements.The validation report is finalized based on the assessment of the project design document through seeking for global stakeholder consultation comments, and applying standard auditing techniques including but not limited todocument reviews, follow up actions (e.g. site visit, telephone or e-mail interviews) and also thereview of the applicable approved methodology and underlying formulae and calculations.

The report and the annexed validation protocol describes a total of 12 findings which include:

- 2 Corrective Action Requests (CARs);
- 10 Clarification Requests (CLs);
- 0 Forward Action Requests (FARs).

The PP has responded these findings by modifying the project design, rectifying the CPA-DD and providing adequate additional explanations and evidences. Applus+ LGAI confirms that all the findings have been "closed out" before submitting the request for registration.

As a summary of the validation, the review of the CPA-DD and the subsequent follow-up

interviews have provided Applus+ LGAI with sufficient evidence for the determination of the project's fulfilmentwith all stated criteria. In our opinion, the project meets all relevant UNFCCC requirements for the CDM. Therefore, Applus+ LGAI recommends the project for registration by the CDM Executive Board if the letters of approval of all Parties involved will be available before the expiring date of the applied methodology or the applied methodology version respectively.

Validation Team	Roles	Organization
Miquel Picas Martínez	Lead Auditor / Team Leader	Applus+ LGAI
Adrián Ruíz Estrella	Trainee Auditor / Local Expert	Applus+ México
Agustín Salas Martínez	Trainee Auditor / Local Expert	Applus+ México (Subcontracted).
Miquel Sitjes Cabanas	Technical Reviewer	Applus+ LGAI

ABBREVIATIONS

Applus+ LGAI	LGAI Technological Center, S.A. (Applus+)
Applus+ México	Applus+ LGAI, México Branch
ACM	Approved Consolidated Methodology
AM	Approved Methodology
AMS	Approved Methodology Small Scale
BM	Build Margin
CAR	Corrective Action Request
CL	Clarification Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CER	Certified Emission Reduction
CM	Combined Margin
CMP	Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol
DNA	Designated National Authority
DOE	Designated Operational Entity
EF	Emission Factor
EIA / EA	Environmental Impact Assessment / Environmental Assessment
ER	Emission Reduction
FAR	Forward Action Request
FSR	Feasibility Study Report
GHG	greenhouse Gas(es)
IPCC	Intergovernmental Panel on Climate Change
IRL	Information Reference List
IRR	Internal Rate of Return
KP	Kyoto Protocol
MP	Monitoring Plan
NGO	Non Governmental Organization
OM	Operational Margin
PDD	Project Design Document
PP	Project Participant
UNFCCC	United Nations Framework Convention for Climate Change
VVS	Clean Development Mechanism Validation And Verification Standard

1 INTRODUCTION 6
1.1 OBJECTIVE 6
1.2 SCOPE 6
1.3 GHG PROJECT DESCRIPTION 6
2 METHODOLOGY 8
2.1 APPOINTMENT OF THE AUDIT TEAM 15
2.2 DOCUMENT REVIEW 16
2.3 FOLLOW-UP INTERVIEWS 16
2.4 RESOLUTION OF CLARIFICATION AND CORRECTIVE ACTION REQUEST 17
2.5 INTERNAL QUALITY CONTROL 17
3 VALIDATION FINDINGS 18
3.1 CPA DESIGN DOCUMENT 18
3.2 CPA DESCRIPTION 18
3.2.1 PROJECT PARTICIPANTS, CME AND CPA IMPLEMENTER(S) 19
3.2.2 CPA BOUNDARY AND LOCATION 19
3.2.3 STARTING DATE OF THE CPA 19
3.2.4 CRITERIA FOR INCLUSION OF SSC-CPA IN THE POA 20
3.3 BASELINE METHODOLOGY 22
3.3.1 APPLICATION OF THE METHODOLOGY(IES) 22
3.3.2 BASELINE EMISSIONS 26
3.3.3 PROJECT EMISSIONS 27
3.3.4 LEAKAGE 28
3.3.5 EMISSIONS REDUCTIONS 29
3.4 ADDITIONALITY OF THE CPA 29
3.5 MONITORING PLAN 30
3.5.1 COMPLIANCE OF THE MONITORING PLAN WITH THE APPROVED METHODOLOGY 30
3.5.2 IMPLEMENTATION OF THE MONITORING PLAN 30
3.6 COMMENTS BY LOCAL STAKEHOLDERS 30
3.7 ENVIRONMENTAL IMPACTS 31
4 COMMENTS BY PARTIES, STAKEHOLDERS AND NGOS 32
5 VALIDATION OPINION 33
6 REFERENCES 35
6.1 DOCUMENTATION PROVIDED BY THE PROJECT PARTICIPANTS 35
6.2 LETTERS OF APPROVAL 35
6.3 METHODOLOGIES, TOOLS AND OTHER GUIDANCE BY THE CDM EXECUTIVE BOARD 35
6.4 LAWS AND REGULATIONS 36
7 ANNEX A 37

1 INTRODUCTION

1.1 OBJECTIVE

FideicomisosInstituidos en Relación con la Agricultura (hereinafter FIRA) has commissioned APPLUS+ LGAI to assess the information in the CDM-SSC-CPA-DD (hereinafter CPA-DD) for the CPA titled CPA-001 Advanced Wastewater Treatment System At Casa San Matías (hereafter called CPA) against the requirements for including CPAs to the Programme of Activities "FIRA Wastewater Treatment System, Methane Capture and Utilisation Programme in Mexico" and documentation requirements for CPA.

The assessment of a CPA requesting to be included in a Programme of Activities (hereinafter PoA) shall ensure that all the requirements determined in the PoA are met. The assessment was performed on the basis of the eligibility and additionality criteria established in the PoA and the UNFCCC criteria for including CPAs to Programme of Activities under the Clean Development Mechanism (CDM), as well as criteria given to provide for consistent project operations, monitoring and reporting

This report summarizes the findings of the validation of the specific small-scale CDM Programme Activity Design Document (CPA-DD) regarding the requirements established in the referenced PoA for the CPAs.

1.2 SCOPE

The validation scope is defined as an independent and objective review of the CPA-DD with generic information relevant to all CPAs to be included in the PoA. The CPA-DD was reviewed against the criteria stated in the PoA, Article 12 of the Kyoto Protocol, the CDM modalities and procedures as agreed in the Marrakech Accords, the simplified modalities and procedures for small-scale CDM project activities, the procedures for registration of a Programme of activities as a single CDM project activity and the relevant decisions by the CDM Executive Board, including the approved baseline and monitoring methodology AMS-I.C version 19.0 and AMS-III.H version 16.0

APPLUS+ LGAI, based on the procedure for the Processing and Conducting of Validation, Registration, Verification and Certification of Kyoto Protocol CDM Project Activities, and the Clean Development Mechanism Validation And Verification Standard (v.02.0), has used a risk-based approach in the validation, focusing on the identification of significant risks for CPAs inclusion in a PoA and the generation of CERs.

A complete list of the documents and records that have been reviewed are listed on section 7 of this report.

The validation is not meant to provide any consultancy services to the Client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the PoA-DD.

1.3 GHG PROJECT DESCRIPTION

The following description of the project as per CPA-DD was verified during the on-site audit:

The existing practices at the SSC-CPA involve wastewater treatment in open anaerobic lagoons and thermal energy generation relying on fossil fuel combustion (light fuel oil).

Wastewater result from the tequila distillation process, its treatment system consists of neutralization, cooling, open anaerobic lagoons and finally use of treated wastewater for irrigation and spreading of sludge on fields.

Wastewater is sent to lagoons with the aid of an electric pump and the final irrigation of the treated wastewater via sprinklers also uses a small quantity of electricity.

The pond has an area about 1,980 m^2. Its average depth is about 2 meters, giving a total volume of 3,960 m^3. The vinasse is pumped in and out of the pond from opposite ends, with a general flow along the length of the lagoon.

The pond is anaerobic, with active bubbling from the beneath the surface.

The steam is generated for use in the distillery with a boiler burning light fuel oil. Steam generation is not monitored. The annual fuel consumption is monitored.

The SSC-CPA consists of implementing a bio-digester as part of the wastewater treatment system by either covering the open anaerobic pond, or replacing them with covered anaerobic reactors. The system will be equipped with biogas recovery and combustion, a post treatment lagoon or tank will be also implemented. The sludge treatment is expected to remain the same. Treated wastewater will continue to be used for irrigation. Then the SSC-CPA will reduce the emission of CH_4 to the atmosphere.

Recovered biogas will be combusted in the boiler to generate thermal energy (steam) replacing light fuel oil and reducing CO_2 emissions from fossil fuel.

Applus+ LGAI confirms that the project activity meets the eligibility criteria for small-scale programmes of activities.

2 METHODOLOGY

The project assessment is based on the "Clean Development Mechanism Validation And Verification Standard" version 02and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants. Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the CDM project activity are appointed. Once the project is made available for the global stakeholder consultation process, the members of the assessment team carried out:

I. A desk review of the project design documentation;
II. Follow-up interviews with project stakeholders;
III. The resolution of outstanding issues and the issuance of the final validation report and opinion.

The prepared validation report and other supporting documents then undergo an internal quality control before being submitted to the CDM-EB.

In order to ensure transparency, assumptions must be clear and stated explicitly and background material must also be referenced. Applus+ LGAI has developed a specific protocol customized for the project. The protocol demonstrates, in a transparent manner, the project criteria (requirements), discussion on each criterion by the assessment team, and the results from validating the identified criteria.

The validation protocol consists of three tables. The different columns in these tables are described in the tables below.

Validation Protocol Table 1: Mandatory Requirements			
Requirement	Reference	Conclusion	Cross reference
The requirements which the projectmust meet.	Gives reference to the legislation or agreement where the requirement is found.	This is either acceptable based on evidence provided (OK), or a Corrective Action Request (CAR) of risk or non-compliance with stated requirements. The corrective action requests are numbered and presented to the client in the Validation report.	Used to refer to the relevant checklist questions in Table 2 to show how the specific requirement is validated. This is to ensure a transparent Validation process.

Validation Protocol Table 2: Requirement checklist				
Checklist Question	Reference	Comment	Draft Conclusion	Final Conclusion
The various requirements in Table 2 are linked to checklist questions the project should meet. The checklist is organized in seven different sections. Each	Gives reference to documents where the answer to the checklist question or item is found.	The section is used to elaborate and discuss the checklist question and/or the conformance to the question. It is further	Conclusions are presentedbased on the assessment of the first PDD version. This is either acceptable based on evidence provided (OK), or a Corrective Action Request (CAR) due to non-compliance with the checklist question (See below). Clarification is used	Conclusions are presentedin the same manner based on the assessment of the final PDD version and further documents

section is then further sub-divided. The lowest level constitutes a checklist question.		used to explain the conclusions reached.	when the validation team has identified a need for further clarification. **Forward action request** to highlight issues related to project implementation that require review during the first verification	including assumptions presented in the documentation.

Validation Protocol Table 3: Resolution of Audit Findings				
Type:	☐ **CAR** ☐ **CL** ☐ **FAR**		**Number:**	
Raised by:		**Ref. to checklist in table 1&2:**		
Description of the audit finding			**Date:**	
The description of the audit finding should be clearly included here.				
Project Participant's response			**Date:**	
Theresponsesgiven by the project participants during the communications with the validation team should be included here.				
Documentation provided as evidence by Project Participant				
The evidences provided by the project participants should be included here.				
Auditor's assessment comment			**Date:**	
This section should include how the audit finding is assessed by the assessment team.				
Conclusion by Lead Auditor			**Date:**	
The conclusion made by the Lead Auditor should be included here.				

FINDINGS OVERVIEW

	CARs	CLs	FARs
Total Number raised	2	10	0

Type:	☒ **CAR** ☐ **CL** ☐ **FAR**	**Number:**	1
Raised by:	**Miquel Picas**	**Ref. to checklist in table 1&2:**	A.5.3.1
Description of the audit finding		**Date:**	24/07/2012
It has to be clarified where COD of untreated vinasse has been taken from, as characterization of vinasse shows two results that do not match with the one stated in CPA-DD.			
Project Participant's response		**Date:**	26/09/2012
Value of COD for untreated vinasse of 43,672 mg/L is the average of the values presented in the Table of Results in page 3 (row "DQO total mg/L") of the Characterization of Vinasse Results (study), performed by Hi-Pro Ecologicos: ([41200+46144]/2) = 43,672 mg / L This clarification is added in Table 1 of the CPA-DD accordingly.			
Documentation provided as evidence by Project Participant			
The evidences provided by the project participants should be included here. Characterization of Vinasse Results (study), performed by Hi-Pro Ecologicos -- View file "P126_VAL_038.pdf"			
Auditor's assessment comment		**Date:**	05/10/2012

CPA-DD has been modified, including the clarification.		
Conclusion by Lead Auditor	**Date:**	05/10/2012
CAR is considered CLOSED OUT.		

Type:	☒ **CAR** ☐ **CL** ☐ **FAR**		**Number:**	2
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		B.5.5
Description of the audit finding			**Date:**	24/07/2012
Related to the financial analysis: 1. The quote from the technology provided or the purchase contract signed has to be provided. 2. Please provide evidence on how the LFO price has been determined. 3. Please provide evidence on how the CER price has been determined.				
Project Participant's response			**Date:**	26/09/2012
From the points indicated: 1. The quote from the technology is provided to the DOE and referred properly in Table 4 of the CPA-DD document. 2. Regarding evidence of the LFO price (Fuel Oil), it has been determined considering the monthly invoices of the purchased fuel oil from the providers for Casa San Matías. This reference is indicated properly in Table 5 of the CPA-DD document. 3. The CERs price has been determined considering the historical prices of the CERs price spot, taken from the BlueNext website.				
Documentation provided as evidence by Project Participant				
From the points indicated: 1. For the quote from the technology, view file "P126_VAL_150.pdf". 2. View files "P126_VAL_164.xls", which proportionate the liters of fuel oil consumed in Casa San Matías production. And view file "P126_VAL_165.xls", which proportionate an annual average price based on the monthly invoices from the purchases made to the providers. 3. View updated file "P126_VAL_166.xls", data taken from <http://www.bluenext.eu/statistics/downloads.php>				
Auditor's assessment comment			**Date:**	05/10/2012
1. The quote from the technology has been provided. 2. PP has provided the spreadsheets where it was checked out the LFO consumption and price determination. 3. Spreadsheet provided by PP has been checked out with bluenext website.				
Conclusion by Lead Auditor			**Date:**	05/10/2012
CAR is considered CLOSED OUT				

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	1
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		A.2.2
Description of the audit finding			**Date:**	24/07/2012
Please indicate whether Tequila San Matias de Jalisco, SA de CV. is a public or a private entity.				
Project Participant's response			**Date:**	26/09/2012
It is clarified that Tequila San Matias de Jalisco, SA de CV. is a private entity (a private company).				
Documentation provided as evidence by Project Participant				
P126_VAL_168				
Auditor's assessment comment			**Date:**	05/10/2012

PP has modified the CPA-DD indicating that Tequila Casa San Matías is a private entity. See section A.6.		
Conclusion by Lead Auditor	**Date:**	05/10/2012
Clarification is CLOSED OUT.		

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	2
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		A.5.3.1
Description of the audit finding			**Date:**	24/07/2012
1. Reference to the geographic coordinates has to be modified in section A.5, as it refers to section A.4.1.2. 2. It has to be clarified how the operating hours/year have been determined. 3. Also provide a clarification on how the fuel consumption has been determined.				
Project Participant's response			**Date:**	26/09/2012
From the points indicated: 1. In the F-CDM-SSC-CPA-DD document, it is indicated that the geographic coordinates involved for the CPA-001 are given in section A.7 of the document. 2. Regarding the operating hours per year of the electric pump indicated in Table 2 of the document, it has been clarified that it is an estimation from Casa San Matías production personnel, considering 50 weeks of operation per year, 6 days per week, 7 daily hours (50*6*7 = 2,100 hours per year). 3. In the F-CDM-SSC-CPA-DD document, it is indicated in section A.5 that the annual fuel consumption is 1,842 m^3in the year 2010, based on the internal registry from Casa San Matías production personnel (view reference file).				
Documentation provided as evidence by Project Participant				
For point 3 (annual fuel consumption), view file "P126_VAL_153.xls"				
Auditor's assessment comment			**Date:**	05/10/2012
1. CPA-DD is correctly modified, coordinates have been included or referenced to section A.7. 2. Clarification has been performed in CPA-DD. 3. Clarification has been performed in CPA-DD indicating that it is an estimation using internal registries from Tequila Casa San Matías.				
Conclusion by Lead Auditor			**Date:**	05/10/2012
Clarification is CLOSED OUT.				

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	3
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		A.5.3.3.
Description of the audit finding			**Date:**	24/07/2012
Please modify the start date of the CPA, and also provided evidence about the date.				
Project Participant's response			**Date:**	26/09/2012
Start date of the CPA has been updated to 30/12/2012 considering this date as the expected date when major equipment will be purchased. Proper evidence for this date is not available in the sense that it is a future date when it is expected to at least closure a contract with the selected provider of the technology to be used for the project activity.				
Documentation provided as evidence by Project Participant				
-				
Auditor's assessment comment			**Date:**	05/10/2012
The start date of the CPA has been modified in CPA-DD. During on-site visit, personnel from Tequila Casa San Matías were interviewed about the expected date.				

Conclusion by Lead Auditor	**Date:**	05/10/2012
Clarification is CLOSED OUT.		

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**	**Number:**	4
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**	B.2.3 ~ B.2.14
Description of the audit finding		**Date:**	24/07/2012
Please provide to the DOE, the following documents that demonstrate that the CPA is eligible to be included in the PoA: 1. FIRA's internal procedure. 2. Evidence that the technology provider has received no objection vote by FIRA. 3. The agreement signed between FIRA and Tequila Casa San Matías.			
Project Participant's response		**Date:**	26/09/2012
Documents are available to the DOE as indicated next.			
Documentation provided as evidence by Project Participant			
From the points indicated: 1. *FIRA's internal procedure* = View file "P126_VAL_144.pdf" 2. *Evidence that the technology provider has received no objection vote by FIRA*= View file "P126_VAL_143.pdf" (paragraph 1, bullet *j* ; in page 3). 3. *The agreement between FIRA and Tequila Casa San Matías*= View file "P126_VAL_143.pdf"			
Auditor's assessment comment		**Date:**	05/10/2012
As it is indicated on P126_VAL_144, the FIRA's internal procedure, which establishes the operation conditions for the found service between FIRA and the Financial Intermediate, on it they are indicated the eligibility criteria. The Tequila Casa San Matías project activity iselegible according to those criteria. As indicated by PP, the no objection vote by FIRA it is stated on the agreement between FIRA and Tequila Casa San Matías (P126_VAL_143). PP has provided the Agreement between FIRA and Tequila Casa San Matías (P126_VAL_143).			
Conclusion by Lead Auditor		**Date:**	05/10/2012
After reviewing the evidences provided by PP, the Clarification is considered CLOSED OUT.			

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**	**Number:**	5
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**	B.5.5
Description of the audit finding		**Date:**	24/07/2012
Related to the financial analysis: 1. Please clarify why the CPA-DD indicates the financial analysis in USD while in the spreadsheet provided it figures in EUR. 2. The cost of debt is indicated to be 4,80, while in source figures another type, please clarify this information. 3. The exchange rates EUR/MXN and EUR/USD must be updated.			
Project Participant's response		**Date:**	26/09/2012
From the points indicated: 1. It is clarified this is an editorial error in the CPA-DD. In order to establish one same criteria, in the CPA-DD and in the financial analysis sheet the currency will be **Mexican Pesos.** 2. It is clarified the cost of debt as a 4.86% in the CPA-DD as well as in the financial analysis sheet. View the reference for the value in both documents. 3. Exchange rates EUR/MXN and EUR/USD were updated accordingly.			
Documentation provided as evidence by Project Participant			

From the points indicated: 1. For the financial analysis sheet, view file ""P126_VAL_142.xls" 2. View file"P126_VAL_133.xls", or also <http://www.banxico.org.mx/SieInternet/consultarDirectorioInternetAction.do?accion=consultarCuadroAnalitico&idCuadro=CA51&sector=18&locale=es> 3. Historical values for both exchanges rates were acquired from <http://www.x-rates.com>		
Auditor's assessment comment	**Date:**	05/10/2012
1. Currency used in the Financial analysis Spreadsheet is Mexican Pesos. 2. Financial analysis spreadsheet has been modified indicating that the cost of debt is 4,86%, which is crosschecked with Banco de Mexico website. 3. Exchange rates have been updated correctly.		
Conclusion by Lead Auditor	**Date:**	05/10/2012
Clarification is CLOSED OUT		

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	6
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		B.6.3.1
Description of the audit finding			**Date:**	24/07/2012
Please include baseline emissions in a complete and transparent manner according to the approved methodologies.				
Project Participant's response			**Date:**	26/09/2012
Ex-ante Baseline emissions are presented in a complete and transparent manner according to the methodologies in section D.6.3 of the CPA-DD document (version 2).				
Documentation provided as evidence by Project Participant				
-				
Auditor's assessment comment			**Date:**	05/10/2012
PP has modified CPA-DD in order to include baseline emissions according to the approved methodologies.				
Conclusion by Lead Auditor			**Date:**	05/10/2012
Clarification is CLOSED OUT				

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	7
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		B.6.4.1
Description of the audit finding			**Date:**	24/07/2012
Please include project emissions in a complete and transparent manner according to the approved methodologies. Please clarify / include the electrical consumption related with the equipment that is going to be installed.				
Project Participant's response			**Date:**	26/09/2012
Ex-ante Project emissions are presented in a complete and transparent manner according to the methodologies in section D.6.3 of the CPA-DD document (version 2). In the calculation of the project emissions, it is presented the equipment that is going to be installed because of the implementation of the project activity and that will consume electricity: • A 0.5 HP Submersible electric pump; and a • A 2.5 HP Submersible electric pump.				
Documentation provided as evidence by Project Participant				
Information taken from the quote from the technology provider. View file "P126_VAL_150.pdf"				
Auditor's assessment comment			**Date:**	05/10/2012

PP has modified CPA-DD in order to include project emissions according to the approved methodologies. PP has provided the quote which includes the installation of the submergible pumps. This consumption has been included in the project emissions calculation.		
Conclusion by Lead Auditor	**Date:**	05/10/2012
Clarification is CLOSED OUT.		

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	8
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		B.6.6.1
Description of the audit finding			**Date:**	24/07/2012
Please include emission reductions in a complete and transparent manner according to the approved methodologies.				
Project Participant's response			**Date:**	26/09/2012
Ex-ante emission reductions are presented in a complete and transparent manner according to the methodologies in section D.6.3 of the CPA-DD document (version 2).				
Documentation provided as evidence by Project Participant				
-				
Auditor's assessment comment			**Date:**	05/10/2012
PP has modified CPA-DD in order to include emissions reductions according to the approved methodologies.				
Conclusion by Lead Auditor			**Date:**	05/10/2012
Clarification is CLOSED OUT				

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	9
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		B.6.7.1
Description of the audit finding			**Date:**	24/07/2012
Data reported in CPA-DD section D.6.4 is not in accordance with the calculations in spreadsheet. I.e. Project Emissions in ER Calculation Sheet are 653; Baseline emissions in ww treatment are 5,053 and Baseline emissions from thermal are 856, while in CPA-DD are reported as Baseline emissions 653, Project emissions 5,909.				
Project Participant's response			**Date:**	26/09/2012
Data reported in CPA-DD section D.6.4 has been updated in order to reflect the updated ER calculation sheet.				
Documentation provided as evidence by Project Participant				
View file "P126_VAL_142.xls" for ER calculation sheet.				
Auditor's assessment comment			**Date:**	05/10/2012
PP has updated the project emissions in CPA-DD in accordance with the Emission Reductions spreadsheet.				
Conclusion by Lead Auditor			**Date:**	05/10/2012
Clarification is CLOSED OUT.				

Type:	☐ **CAR** ☒ **CL** ☐ **FAR**		**Number:**	10
Raised by:	Miquel Picas	**Ref. to checklist in table 1&2:**		C.2.1
Description of the audit finding			**Date:**	24/07/2012
Please modify the start date of the crediting period.				
Project Participant's response			**Date:**	26/09/2012

Start date of the crediting period has been updated to 01/01/2013 in section A.9.1 of the CPA-DD version 2.		
Documentation provided as evidence by Project Participant		
P126_VAL_168		
Auditor's assessment comment	**Date:**	05/10/2012
PP has modified CPA-DD indicating that the starting date of the crediting period is 01/01/2013, See section A.9.1		
Conclusion by Lead Auditor	**Date:**	05/10/2012
Clarification is CLOSED OUT		

2.1 APPOINTMENT OF THE AUDIT TEAM

According to the sectoral scopes / technical area and experiences in the sectoral or national business environment, Applus+ LGAI has composed a project validation team in accordance with the appointment rules in Applus+ LGAI. The composition of audit team has to be approved by the Applus+ LGAI ensuring that the required skills are covered by the team. The four qualification levels for team members that are assigned by formal appointment rules as below:

- Leader Auditor (LA)
- Auditor (A)
- Auditor Trainee (T)
- Technical Experts (E)

It is required that the sectoral scope / technical area linked to the methodology has to be covered by the assessment team.

Name	Qualification	Scope coverage	Technical Area coverage	Financial aspect	Host Country experience
Miquel Picas	LA	Yes	Yes	Yes	Yes
Adrián Ruíz	T	Yes	Yes	No	Yes
Agustín Salas	T	Yes	Yes	No	Yes

Technical Reviewer:

- Miquel SITJES CABANAS

The curricula vitae of the DOE's validation team members are provided below:

Miquel Picas Martinez (B. Sc. Degree in Environmental Science, Farleigh Dickinson University, NJ, USA) He has 10 of work experience in quality and environmental management systems consultancy and auditing, since he joined Applus+ LGAI he has performed quality and environmental audits and CDM, VCS, greenhouse gases verifications and others. He also worked in the Spanish Construction industry for 3 years as Quality, Environmental and Health and Safety Manager.

Adrián Ruiz Estrella (Degree in Environmental Technology Engineering, Technological University of Nezahualcóyotl – México). He has 13 years of experience in conformity assessment in both voluntary and mandatory standards in different industrial and service sectors both public and private organizations. Is a Lead Auditor appointed by Applus+ México, verifier of ISO 9001/ISO14001/OSHAS18000. Before he joined Applus+ México, he had been worked in assessments of Corporate Social Responsibility and for certification bodies Calmecac, ANCE, GL, IQS as Lead Auditor for 10 years.

Agustín Salas Martínez (Industrial Engineering in Chemistry – Instituto Politécnico Nacional – Mexico). He has over 15 years of work experience in quality and environmental management systems consultancy and auditing enrolled in different certification bodies such as

CalidadMexicana Certificada, AC and AENOR de México, SA de CV. During his stage at AENOR hi had participated in various validations of project activities under the CDM requirements. Since the second half of 2011 he works as Free-lance and collaborates with Applus + LGAI among other certification bodies.

Miquel Sitjes Cabanas (B. Sc. degree in Chemistry 1975, Universidad de Barcelona – Spain). He has 15 years of experience in a Spanish chemical group company specialized in the manufacturing of raw chemical products, where he worked as the Manager of Quality Control, Production Manager and Environmental Manager. He also worked in the Spanish pharmaceutical industry for 7 years as Quality, Manufacturing and Environmental Manager. He has been working in the Applus+ LGAI Technological Centre since 1999: he started working there as an auditor (quality, environment, CDM, VCS, greenhouse gas verification and others) and since 2006 he has been the Systems Certification Technical Manager.

2.2 DOCUMENT REVIEW

The CPA-0001 Advanced wastewater treatment system at Casa San Matias CPA-DD submitted by the PPs was reviewed against the PoA-DD, approved methodology and against CDM and other relevant criteria. Additional background documents related to the project design, baseline and financial analysis were also made available before and during the on-site visit in Mexico.

To address the corrective actions and clarification requests that arose from the desk review and on-site visit, the consultants revised the initial project design documents submitted and developed the final PoA-DD and CPA-DD.

The reviewed documents used during the validation process are listed in section 7 of this report.

2.3 FOLLOW-UP INTERVIEWS

During the period of 02, 03 and 04 July 2012, Applus+ LGAI performed interviews, telephone conferences, and physical site inspection with project stakeholders to confirm selected information and to resolve issues identified in the document review. The main topics of interviews are summarized in following table.

INTERVIEWED ORGANIZATION/PERSONNEL	INTERVIEW TOPICS
Francisco Ramirez – Tequila Casa San Matías	Implementation of the bio digester, project boundaries, starting date of the CPA, investment, fuel savings, operating and management costs. Comments by local stakeholders. Environmental Analysis.
Jorge Padilla – Tequila Casa San Matías	
Monica Díaz – Consultant	
Carlos González – CO_2 Consultant	Baseline methodology, application of methodologies, baseline emissions, project emissions, emission reductions, WACC, monitoring plan
Erik Rodríguez – F.I.R.A.	Eligibility criteria for the proposed component of the programme of activities. Monitoring plan and its implementation.
Adriana Ruggiero – F.I.R.A	
Rafael Loza Ortega – Neighbour	Opinion about the implementation of the project.
Martín Rodríguez García – Neighbour	
Javier Velazquez González – Neighbout	
Juan Manuel Barba Hernández – Municipality Agent at Ojo de Agua de Tepatitlán	

2.4 RESOLUTION OF CLARIFICATION AND CORRECTIVE ACTION REQUEST

The objective of this phase of the validation was to resolve the requests for corrective actions and clarification and any other outstanding issues which needs to be clarified for Applus+ Applus+ LGAI's positive conclusion on the project design. The Corrective Action Requests and Clarification Requests raised by Applus+ LGAI were resolved during communications between the Client and Applus+ LGAI to guarantee the transparency of the validation process, the concerns raised and responses given are summarized in Section2above and documented in more detail in the validation protocol as attached.

The final CPA-DD version submitted in September 2012 serves as the basis for the final assessment presented. Additional changes to the project during the validation process are not considered to be significant with respect to the main CDM objectives. The two CDM main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

2.5 INTERNAL QUALITY CONTROL

As final step of a validation the final documentation including the validation report and the protocol have to undergo an internal quality control by the technical review committee, i.e. each report has to be finally approved either by the head of the technical review committee or the deputy. In case one of these two persons is part of the audit team approval can only be given by the other one.

After confirmation of the PP the validation opinion and relevant documents are submitted to the EB through the UNFCCC web-platform.

3 VALIDATION FINDINGS

3.1 CPA DESIGN DOCUMENT

Due to the clarifications and corrective actions requested during the validation process, the project participants made a final version of the CPA-DD dated 29 September 2012, which include corrections or clarifications to all issues raised.

The CPA-DD is in compliance with relevant form and guidance as provided by UNFCCC. The most recent version of the forms is used.

APPLUS+ LGAI considers that the guidelines for the completion of the CPA documents in their most recent version have been followed. Relevant information was provided by the Managing entity and/ or project participants in the applicable CPA sections. Completeness was assessed through the protocol included in Annex A.

3.2 CPA DESCRIPTION

The following description of the project as per CPA-0001 Advanced wastewater treatment system at Casa San Matías CPA-DD could be verified during the on-site visit and desk review:

The existing practices at the SSC-CPA involve wastewater treatment in open anaerobic lagoons and thermal energy generation relying on fossil fuel combustion (fuel oil).

Wastewater result from the tequila distillation process, its treatment system consists of neutralization, cooling, open anaerobic lagoons and finally use of treated wastewater for irrigation and spreading of sludge on fields.

Wastewater is sent to lagoons with the aid of an electric pump and the final irrigation of the treated wastewater via sprinklers also uses a small quantity of electricity.

The pond has an area about 1,980 m^2. Its average depth is about 2 meters, giving a total volume of 3,960 m^3. The vinasse is pumped in and out of the pond from opposite ends, with a general flow along the length of the lagoon.

The pond is anaerobic, with active bubbling from the beneath the surface.

The steam is generated for use in the distillery with a boiler burning light fuel oil. Steam generation is not monitored. The annual fuel consumption is monitored.

The SSC-CPA consists of implementing a bio-digester as part of the wastewater treatment system by either covering the open anaerobic pond, or replacing them with covered anaerobic reactors. The system will be equipped with biogas recovery and combustion, a post treatment lagoon or tank will be also implemented. The sludge treatment is expected to remain the same. Treated wastewater will continue to be used for irrigation. Then the SSC-CPA will reduce the emission of CH_4 to the atmosphere.

Recovered biogas will be combusted in the boiler to generate thermal energy (steam) replacing light fuel oil and reducing CO_2 emissions from fossil fuel. The project aims to replace about 15% of the baseline fossil fuel use.

The information presented in the CPA documents on the technical design is consistent with the actual planning and implementation of the project activity confirmed in the following ways:

- A review of data and information (see section 7)
- An on-site visit to the place where the CPA is being implemented and interview with relevant stakeholder and personnel with knowledge of the project in attendance
- A review of information related to similar projects or technologies which have been used to validate the accuracy and completeness of the project description.

In conclusion, APPLUS+ LGAI confirms that the CPA project description, as included in the CPA-DD, is consistent, sufficiently accurate and complete in order to comply with the requirements of the CDM.

3.2.1 PROJECT PARTICIPANTS, CME AND CPA IMPLEMENTER(S)

The PoA CME (Coordinating and Managing Entity) is Fideicomisos Instituidos en Relación con la Agricultura (hereinafter FIRA), which is authorized as Mexico´s Project Participant and authorized by the host party Mexican DNA as the Coordinating and Managing Entity. Information regarding project participants is confirmed as consistent in the PoA-DD, real case CPA-DD and LoA.

The CPA-001 Advanced wastewater treatment system at Casa San Matías implementer is specified as Tequila San Matias de Jalisco S.A. de C.V. which is not a project participant of the PoA. Information regarding CPA implementer is confirmed as consistent in section A.6 and Appendix 1 of the real case CPA-DD.

3.2.2 CPA BOUNDARY AND LOCATION

The boundaries (geographically and related to GHG sources / sinks) are correctly given in section A.5 of the PoA-DD. The geographical boundary of this PoA is the geographical area of Mexico.

As per AMS-III.H version 16.0, the boundary of the CPA of this PoA is "the physical, geographical site where the wastewater and sludge treatment takes place, in the baseline and project situations. It covers all facilities affected by the project activity including sites where processing, transportation and application or disposal of waste products as well as biogas generation takes place" .The information has been also correctly given in section A.5 of the real case CPA-DD.

As CPA also applies the methodology AMS-I.C, the project boundary also includes all plants generating heat located at the project site, whether fired with biomass, fossil fuels or a combination of both, and industrial, commercial or residential facility, or facilities, consuming energy generated by the system and the processes or equipment affected by the project activity.

The physical delineation of the CPA under the PoA and the description of the emission sources and GHGs that are included in the CPA boundary are appropriate for the purpose of calculating project and baseline emissions for each CPA.

In addition, all emission sources and GHGs related included and excluded from the project boundary are clearly identified and described in a complete manner in the latest version of the PoA-DD.

The validation team states that the identified boundary and the selected sources and gases are correctly justified in the CPA-DD, and they are in accordance with the methodologies AMS-III.H and AMS-I.C.

3.2.3 STARTING DATE OF THE CPA

It was foreseen the 30/12/2012 as the start date of the project activity.

The starting date of the Project activity stated, which is the expected date that major equipment will be purchased.

The stated start date is in accordance with the Glossary of Termsand a timetable of the main events of the project activity.

The project activity falls under the category of new project activity, since; the project is a future project activity and, to date there is no real action that has been taken towards the

implementation of the project activity. However, it has been validated from the quotation/offers for bio-digester construction by the PPs that the proponents have approached to the equipment suppliers but did not place any purchase order till date and this was further cross checked during site visit that no equipment has been installed pertaining to the project activity.

Final CPA-DD section A.9.1 states that the CPA crediting period will start on 01/01/2013 or the date of inclusion of the SSC-CPA in the registered PoA registration, whichever is later; and section A.8.2 states that the crediting period for this CPA is a fixed crediting period of 10 years, which is within the 28 years duration of the PoA.

3.2.4 CRITERIA FOR INCLUSION OF SSC-CPA IN THE POA

In opinion of the validation team since the CPA fulfils with all the eligibility criteria stated in the related PoA-DD.

A complete list of CPA Eligibility Criteria has been set up in section D.5 of the final CPA-DD as defined in the PoA-DD, and the compliance of the specific CPA. The criteria are considered precise, clear and accurate.

The eligibility criteria are stated as follows:

As stated on PoA-DD, a SSC-CPA which aims to be included in the PoA must present the following characteristics;

1. The geographical boundary of the SSC-CPA lies within the boundary of Mexico;
   The proposed CPA is located in Camino Antiguo in Tototlán Ojo de Latillas, Taptitlán, in Jalisco State in Mexico.
2. Be eligible to receive a credit from FIRA resources, and be an eligible activity for FIRA's resources;
   The SSC-CPA project activity takes place at agro-industrial facilities that generate wastewater containing biogenic organic matter.
3. Will implement an advanced wastewater and/or sludge treatment system(s) including destruction and/or utilization of methane captured;
   As stated all along this Validation Report and on SSC-CPA, this component of programme activities aims to implement an advanced wastewater treatment system which includes the utilization of methane captured, this item has been checked out with the pre-feasibility report and baseline study (PP/2/)
4. Project developer(s) (will) have a credit and/or guarantee supported by FIRA;
   The implementer has a credit supported by FIRA.
   Tequila Casa San Matías will have a credit and/or a guarantee supported by FIRA. This item has been checked out through the Agreement between FIRA and Tequila Casa San Matías (PP/21/).
5. Technology provider for the main wastewater treatment system has received a no objection vote by FIRA;
   As it has been checked out during the on-site assessment, the technology provider has received a no objection vote by FIRA, additionally this item has been checked out with the agreement between FIRA and Tequila Casa San Matías (PP/21/).
6. The starting date of the CPA is not prior to the Validation start date of the proposed programme;
   During the on-site visit, it has been checked that the CPA has not start yet, also the starting date of the CPA (30/12/2012) is not before the PoA-DD publication for GSC (23/05/2012).
7. Any existing wastewater treatment system does not include biogas recovery and combustion and directly vents biogas to the atmosphere;
   During the on-site visit, it has been checked that the existing wastewater treatment system does neither include biogas recovery nor combustion.
8. Shall follow and comply with the requirements of methodology AMS-III.H. Version 16.0 (specified in section E.2 of this document);

As stated all along this Validation Report, the SSC-CPA follows and complies with the requirements of the AMS-III.H version 16.0 methodology. Also it could be check out in CPA-DD section D.6.1.

9. Applies one of the following primary technology combinations:
    a. Anaerobic digestion plus flaring of biogas
    Not applicable.
    b. Anaerobic digestion plus application of biogas for heat generation (follows and complies with AMS-I.C. Version 19.0)
    Proposed project will implement anaerobic bio-digester and biogas captured will be combusted for heat generation. This item has been checked out with the Pre-feasibility and baseline Study (PP/2/) and the Quote for the installation of the biodigester (PP/15/).
    c. Anaerobic digestion plus application of biogas for electricity generation (Emission reductions are not claimed for electricity generation; no other methodology is applied)
    No applicable.
10. Each SSC-CPA will stay within the small-scale threshold criteria of the Type I (i.e< 45 MWth and/or 15 MWe) and Type III (i.e< 60,000 CERs per year) components of the project activity and will remain within those thresholds throughout the crediting period of the SSC-CPA.
    The proposed CPA will stay within the small-scale threshold criteria of the Type I (i.e 9.7MWth< 45 MWth) and Type III (i.e 5,243 CERs per year < 60,000 CERs per year) components of the project activity and will remain within those thresholds throughout the crediting period of the SSC-CPA.
11. Demonstrates additionality via, at least, an investment barrier;
    The proposed CPA demonstrates additionality via investment barrier, this item has been confirmed with CPA-DD (PP/25/).
12. Has signed an inclusion agreement with FIRA accepting the inclusion requirements to participate in the programme (these inclusion requirements refers to the knowledge of the CPA developer of these eligibility criteria as specified in this section);
    The proposed CPA has signed an inclusion agreement with FIRA accepting the inclusion requirements to participate in the programme. (PP/21/).
13. Its SSC-CPA-DD has been checked by FIRA and approved for forwarding to the DOE for inclusion in the SSC-PoA.
    The proposed SSC-CPA-DD has been checked by FIRA and approved for forwarding to the DOE for inclusion in the SSC-PoA.
14. If an environmental assessment or any other specific type of assessment is required by law or regulations, each CPA shall undertake this assessment at the time of inclusion of the CPA in the PoA.
    The proposed CPA is not required to perform an environmental assessment, as it has been checked out with the Notices of Application for Exemption of Environmental Impact Assessment (PP/7/).
15. Each SSC-CPA will either i) not involve funding from Annex I parties, or ii) if any funding from Annex I parties is involved, it will not result in a diversion of official development assistance.
    The proposed CPA will not involve funding from Annex I parties, as stated in CPA-DD (PP/25/) Appendix 2.
16. The sampling related activities for each SSC-CPA for measurement and monitoring must meet the requirements of the "Standard for sampling and surveys of CDM project activities and programmes of activities".
    The sampling approach for measurement and monitoring is specified in the Monitoring Plan in section D.7 of the CPA-DD (PP/25/).
17. Each SSC-CPA will demonstrate that there is no debundling involved in the Project.
    As demonstrated in Section A.12, the CPA is not a debundled component of a large scale project.

Based on the aforementioned approach, APPLUS+ LGAI confirms that the eligibility including additionality is appropriately demonstrated for this specific CPA in accordance with the eligibility criteria listed in PoA-DD Advanced wastewater treatment system at Casa San Matías and in accordance with the CDM requirements.

3.3 BASELINE METHODOLOGY

In accordance with the PoA, the final CPA-DD describes the baseline methodology, which is in conformance with the approved baseline methodologies AMS-III.H "Methane recovery in wastewater treatment" version 16.0 and AMS-I.C "Thermal energy production with or without electricity" version 19.0.

The version of the methodology is the same as the PoA-DD. According to the related PoA, the criteria are fulfilled by specific CPA as it is established in Section D.2 of the CPA-DD.

In addition, the CPA-DD refers and uses the following tools:

- "Tool to calculate baseline, project and/or leakage emissions from electricity consumption" - Version 1.
- "Emissions from solid waste disposal sites" – Version 06.0.1
- "Tool project emissions from flaring" - Version 2.0.0
- "Tool to calculate project or leakage CO2 emissions from fossil fuel combustion" – Version 2
- "Tool to determine the baseline efficiency of thermal or electric energy generation systems" – Version 1.

3.3.1 APPLICATION OF THE METHODOLOGY(IES)

The selected baseline and monitoring methodologies used for the Component of the Programme of Activities are AMS-III.H and AMS-I.C, which are valid from 26 November 2010 and 3 June 2011 respectively onwards and was previously approved by the CDM Executive Board.

The AMS-III.H methodology is applicable to the CPA, because:

1. *This methodology comprises measures that recover biogas from biogenic organic matter in wastewater by means of one, or a combination, of the following options: (a-f)*
   Proposed project will implement a biogas recovery and combustion to an anaerobic wastewater treatment system such as anaerobic reactor (d), also the project will introduce a sequential stage of wastewater treatment with biogas recovery and combustion, with or without sludge treatment, to an anaerobic wastewater treatment system without biogas recovery (f).

2. *In cases where baseline system is anaerobic lagoon the methodology is applicable if:*
   (a) The lagoons are ponds with a depth greater than two meters, without aeration. The value for depth is obtained from engineering design documents, or through direct measurement, or by dividing the surface area by the total volume. If the lagoon filling level varies seasonally, the average of the highest and lowest levels may be taken;
   (b) Ambient temperature above 15°C, at least during part of the year, on a monthly average basis;
   (c) The minimum interval between two consecutive sludge removal events shall be 30 days.
   As stated on CPA-DD section A.5, CPA implementer has provided the characteristic of pond depth (average 2m), ambient temperature (16-22ºC), and sludge removal (once annually).

3. *The recovered biogas from the above measures may also be utilized for the following applications instead of combustion/flaring: (a-e)*
   The recovered gas will be used for thermal (heat) energy generation.

4. *If the recovered biogas is used for project activities covered under paragraph 3 (a), that component of the project activity can use a corresponding methodology under Type I.*
   These requirements it is not applicable, as proposed project does not intent to produce electricity.

5. *For project activities covered under paragraph 3(b), if bottles with upgraded biogas are sold outside the project boundary, the end-use of the biogas shall be ensured via a contract between the bottled biogas vendor and the end-user. No emission reductions may be claimed from the displacement of fuels from the end use of bottled biogas in such situations. If however the end use of the bottled biogas is included in the project boundary and is monitored during the crediting period CO_2 emissions avoided by the displacement of fossil fuel can be claimed under the corresponding Type I methodology, e.g. AMS-I.C .Thermal energy production with or without electricity.*
   Proposed project will not implement activities under paragraph 3(b).

6. *For project activities covered under paragraph 3 (c) (i), emission reductions from the displacement of the use of natural gas are eligible under this methodology, provided the geographical extent of the natural gas distribution grid is within the host country boundaries.*
   Proposed project will not implement activities under paragraph 3(c)(i).

7. *For project activities covered under paragraph 3 (c) (ii), emission reductions for the displacement of the use of fuels can be claimed following the provision in the corresponding Type I methodology, e.g. AMS-I.C.*
   Proposed project will not implement activities under paragraph 3(c)(ii).

8. *In particular, for the case of 3 (b) and (c) (iii), the physical leakage during storage and transportation of upgraded biogas, as well as the emissions from fossil fuel consumed by vehicles for transporting biogas shall be considered. Relevant procedures in paragraph 11 of Annex 1 of AMS-III.H .Methane recovery in wastewater treatment shall be followed in this regard.*
   Proposed project will not implement activities under paragraph 3(b) and 3(c).

9. *For project activities covered under paragraph 3 (b) and (c), this methodology is applicable if the upgraded methane content of the biogas is in accordance with relevant national regulations (where these exist) or, in the absence of national regulations, a minimum of 96% (by volume).*
   Proposed project will not implement activities under paragraph 3(b) and 3(c).

10. *If the recovered biogas is utilized for the production of hydrogen (project activities covered under paragraph 3 (d)), that component of the project activity shall use the corresponding methodology AMS-III.O .Hydrogen production using methane extracted from biogas.*
    Proposed CPA will not use recovered biogas for the production of hydrogen.

11. *If the recovered biogas is used for project activities covered under paragraph 3 (e), that component of the project activity shall use corresponding methodology AMS-III. AQ. Introduction of Bio-CNG in road transportation.*
    Proposed CPA will implement activities under paragraph 3(e)

12. *New facilities (Greenfield projects) and project activities involving a change of equipment resulting in a capacity addition of the wastewater or sludge treatment system compared to the designed capacity of the baseline treatment system are only eligible to apply this methodology if they comply with the relevant requirements in the "General guidelines to SSC CDM methodologies". In addition the requirements for demonstrating the remaining lifetime of the equipment replaced, as described in the general guidelines shall be followed.*

Proposed project does involve any change of equipment, as stated on CPA-DD, the proposed activity will comply with the relevant guidelines.

13. *The location of the wastewater treatment plant as well as the source generating the wastewater shall be uniquely defined and described in the PDD.*
    Relevant locations and sources of wastewater has been described in CPA-DD.

14. *Measures are limited to those that result in aggregate emissions reductions of less than or equal to 60kt CO_2 equivalent annually from all Type III components of the project activity.*
    Proposed CPA will result on less than 60,000 tCO_2e/year.

The AMS-I.C methodology is applicable to the Programme of Activities, because:

1. *This methodology comprises renewable energy technologies that supply users with thermal energy that displaces fossil fuel use. These units include technologies such as solar thermal water heaters and dryers, solar cookers, energy derived from renewable biomass and other technologies that provide thermal energy that displaces fossil fuel.*
   Proposed CPA will uses captured biogas to replace partially the use of fossil fuel to produce thermal (heat) energy.

2. *Biomass-based cogeneration systems are included in this category. For the purpose of this methodology .cogeneration. shall mean the simultaneous generation of thermal energy and electrical energy in one process. Project activities that produce heat and power in separate element processes (for example heat from a boiler and electricity from a biogas engine) do not fit under the definition of cogeneration project.*
   Proposed CPA is not a Biomass project, also biomass-based activities are not elegible under the PoA.

3. *Emission reductions from a biomass cogeneration system can accrue from one of the following activities:*
   (a) Electricity supply to a grid;
   (b) Electricity and/or thermal energy (steam or heat) production for on-site consumption or for consumption by other facilities;
   (c) Combination of (a) and (b).
   As stated on criterion above, proposed CPA is not a biomass project.

4. *The total installed/rated thermal energy generation capacity of the project equipment is equal to or less than 45 MW thermal (see paragraph 6 for the applicable limits for cogeneration project activities).*
   The maximum installed capacity using biogas would be approximately 4,57 MW, which will not exceed the 45MW thermal.

5. *For co-fired systems, the total installed thermal energy generation capacity of the project equipment, when using both fossil and renewable fuel shall not exceed 45 MW thermal (see paragraph 6 for the applicable limits for cogeneration project activities).*
   As stated on criterion above, the installed capacity will not exceed the 45MW.

6. *The following capacity limits apply for biomass cogeneration units: (a-c)*
   Proposed CPA, will not involve biomass use.

7. *The capacity limits specified in the above paragraphs apply to both new facilities and retrofit projects. In the case of project activities that involve the addition of renewable energy units at an existing renewable energy facility, the total capacity of the units added by the project should comply with capacity limits in paragraphs 4 to 6 and should be physically distinct from the existing units.*
   Proposed CPA will not involve the addition of renewable energy units to an existing renewable energy facility.

8. *Project activities that seek to retrofit or modify an existing facility for renewable energy generation are included in this category .*
   CPA just involves new renewable energy generation.
9. *New Facilities (Greenfield projects) and project activities involving capacity additions compared to the baseline scenario are only eligible if they comply with the related and relevant requirements in the "General Guidelines to SSC CDM methodologies".*
   Proposed CPA, as stated on CPA-DD will comply with relevant requirements established on "General Guidelines to SSC CDM methodologies".
10. *If solid biomass fuel (e.g. briquette) is used, it shall be demonstrated that it has been produced using solely renewable biomass and all project or leakage emissions associated with its production shall be taken into account in the emissions reduction calculation.*
    CPA will not use solid biomass fuel.
11. *Where the project participant is not the producer of the processed solid biomass fuel, the project participant and the producer are bound by a contract that shall enable the project participant to monitor the source of the renewable biomass to account for any emissions associated with solid biomass fuel production. Such a contract shall also ensure that there is no double-counting of emission reduction.*
    This criterion is not applicable to the proposed CPA, as it will not use solid biomass fuel.
12. *In case electricity and/or steam/heat produced by the project activity is delivered to another facility or facilities within the project boundary, a contract between the supplier and consumer(s) of the energy will have to be entered into that ensures there is no double-counting of emission reductions.*
    Heat produced by the proposed project will not be delivered to another facility
13. *If the project activity recovers and utilizes biogas for power/heat production and applies this methodology on a standalone basis i.e. without using a Type III component of a SSC methodology, any incremental emissions occurring due to the implementation of the project activity (e.g. physical leakage of the anaerobic digester, emissions due to inefficiency of the flaring), shall be taken into account either as project or leakage emissions.*
    As stated on CPA-DD, this methodology will only be used in conjunction with AMS-III.H methodology.
14. *Charcoal based biomass energy generation project activities are eligible to apply the methodology only if the charcoal is produced from renewable biomass sources provided: (a-b)*
    Charcoal will neither be produced nor consumed in the proposed activity.

APPLUS+ LGAI confirms the applicability of the selected methodologies to the Component of the Programme of Activities. The latest version of the CPA-DD adequately describes the different applicability conditions of the methodology and no deviation from the methodology has been necessary.

The consideration of the leakages, the boundaries of the CPA and the calculations are in accordance with the provisions of the relevant methodologies. The guidelines for the application of the methodologies in the CPA have been clearly accomplished by the CPA-DD.

Spreadsheet for the ERs calculation of CPA-001_Advanced wastewater treatment system at Casa San Matías has been provided to the APPLUS+ LGAI validation team. Thus, APPLUS+ LGAI has validated that data and assumptions considered and listed in the CPA-DD spreadsheet calculations are consistent with stated data. Furthermore, APPLUS+ LGAI has reproduced the calculation in a clear and transparent manner to obtain the same results, which confirms that the baseline methodology has been correctly applied.

3.3.2 BASELINE EMISSIONS

As stated on CPA-DD, according to the methodology AMS-III.H version 16.0, the activity will consist in 1(d) introduction of biogas recovery and combustion to an anaerobic wastewater treatment system such as anaerobic reactor; or (f): Introduction of a sequential stage of wastewater treatment with biogas recovery and combustion, without sludge treatment, to an anaerobic wastewater treatment system without biogas recovery. Biogas will be flared and may be used for heat generation.

Baseline emissions for the project activity will consist of 18.(ii) methane emissions from baseline wastewater treatment systems ($BE_{ww,treatment,y}$), using the following equation:

$$BE_{ww,treatment,y} = \sum_i (Q_{ww,i,y} * COD_{\inf low,i,y} * \eta_{COD,BL,i} * MCF_{ww,treatment,BL,i}) * B_{o,ww} * UF_{BL} * GWP_{CH4}$$

Where:

PARAMETER	VALUE	DATA SOURCE
$Q_{ww, i, y}$	35,325 m^3	Value applied is taken from the Pre-Feasibility and Baseline Study.
$COD_{inf\ low, i, y}$	0.043672 t/m^3	Value applied is, taken from the characterization of vinasse.
$\eta_{COD, BL, i}$	87.0%	Value applied is taken from the Pre-Feasibility and Baseline Study.
$MCF_{ww, treatment, BL, i}$	0.8	Value applied is taken from table III.H.1 of AMS-III.H.
$B_{o, ww}$	0.25 kg CH_4/kg COD	Value applied is taken from IPCC according to AMS-III.H methodology.
UF_{BL}	0.89	Value applied is taken from AMS-III.H methodology.
GWP_{CH4}	21	Value is taken from IPCC.

All data, parameters and formula have been crosschecked from the spreadsheet provided during the validation, through its sources.

Then the baseline ~~emission from methane emissions from wastewater treatment systems result~~emissions from methane emissions from wastewater treatment systems result in:

$BE_{ww,treatment,y}$ = 5,053 tCO_2e.

For the thermal energy generation from biogas, baseline emissions include the baseline emissions from steam/heat displaced by the project activity during the year y ($BE_{thermal,CO2,y}$). The following equation is used:

$$BE_{thermal, CO2, y} = (EG_{thermal, y} / \eta_{BL, thermal}) * EF_{FF, CO2}$$

Where:

PARAMETER	VALUE	DATA SOURCE
$EG_{thermal, y}$	11,457 TJ/yr	Value is calculated considering the amount of methane contained in the baseline wastewater system treatment and the NCV of the methane.
$\eta_{BL, thermal}$	100%	Value is applied considering the paragraph 30 of the AMS-I.C version 19~~19~~.0, incise c) which is the default efficiency of 100% for baseline units (excluding cogeneration plants).
$EF_{FF, CO2}$	77.4	Value is CO_2 Emission factor (Residual Fuel

		Oil), from Chapter 1 of Vol. 2 (Energy) of the 2006 IPCC Guidelines.

Then the baseline ~~emission from thermal energy generation from biogas result~~emissions from thermal energy generation from biogas result in:

$$\mathbf{BE_{thermal,\ CO2,\ y} = 888\ tCO_2}$$

All data, parameters and formula have been crosschecked from the spreadsheet provided during the validation, through its sources.

According to the AMS-III.H baseline emissions are calculated as follows:

$$BE_y = \{BE_{power,\ y} + BE_{ww,\ treatment,\ y}\}$$

Where:

BE_y	Baseline emissions in year y (tCO_2e)
$BE_{power,\ y}$	Baseline emissions from electricity or fuel consumption in year y (tCO_2e)
$BE_{ww,\ treatment,\ y}$	Baseline emissions of the wastewater treatment systems affected by the project activity in year y (tCO_2e).

Then baseline emissions are:

$$\mathbf{BE_y = 5{,}911tCO_2e}$$

The baseline methodologies AMS-III.H and AMS-I.C and the tools have been applied correctly to calculate baseline emissions.

APPLUS+ LGAI confirms that all equations and data used by the CPA implementer are listed in the final CPA-DD, including their references and sources. Furthermore, all documentation used by project participants as the basis for assumptions and source of data is correctly quoted and interpreted in the CPA-DD and all values used in the CPA-DD are considered reasonable in the context of the proposed CDM project activity that result in a conservative estimate of emission reductions.

3.3.3 PROJECT EMISSIONS

According to the methodology AMS-III.H, the project emissions to be considered in the project activityare emissions from:

$$PE_{EC,y} = \sum_j EC_{PJ,j,y} * EF_{EL,j,y} * \{1 + TDL_{j,y}\}$$

Where:

PARAMETER	VALUE	DATA SOURCE
$EC_{PJ,\ j,\ y}$	10,778 kWh/yr	Value applied is taken from the quotation, which represents the sum of the equipment added because of the implementation of the project.
$EF_{EL,j,y}$	0.4 tCO_2/MWh	Value applied is taken from "Tool to calculate baseline, project and/or leakage emissions from electricity consumption".
$TDL_{,\ j,\ y}$	20.0%	Value applied is taken from "Tool to calculate baseline, project and/or leakage emissions from electricity consumption".

Then the project emissions for the electricity consumption result in:

$$\mathbf{PE_{EC,y} = 6tCO_2/yr}$$

All data, parameters and formula have been crosschecked from the spreadsheet provided during the validation, through its sources.

According to the methodology AMS-I.C, the project emissions to be considered are The fugitive emissions, that can be obtained using the following data:

$$PE_{fugitive,\ ww,\ y} = (1\text{-}CFE_{ww}) * MEP_{ww,\ treatment,\ y} * GWP_{CH4}$$

Where:

PARAMETER	VALUE	DATA SOURCE
CFE_{ww}	0.9	Value applied is taken from AMS-III.H
GWP_{CH4}	21	Value is taken from IPCC.

The Methane emission potential of wastewater treatment systems equipped with biogas recovery system will be determined as follows:

$$MEP_{ww,\ treatment,\ y} = Q_{ww,\ y} * B_{o,\ ww} * UF_{PJ} * \sum COD_{removed,\ PJ,\ k,\ y} * MCF_{ww,treatment,\ PJ,\ k}$$

Where:

PARAMETER	VALUE	DATA SOURCE
$Q_{ww,\ y}$	35,325 m^3	Value applied is taken from the Pre-Feasibility and Baseline Study.
$B_{o,\ ww}$	0.25 kg_{CH4}/kg_{COD}	Value applied is taken from IPCC, according to the AMS-III.H
UF_{PJ}	1.12	Value applied is taken from AMS-III.H
$COD_{removed,\ PJ,\ k,\ y}$	39,305 mg/l	Value applied is taken from the Pre-Feasibility and Baseline Study.
$MCF_{ww,treatment,\ PJ,\ k}$	0.8	Value applied is taken from AMS-III.H

Then:

$$MEP_{ww,\ treatment,\ y} = 311{,}01t$$

Then, fugitive emissions result in:

$$\mathbf{PE_{fugitive,\ ww,\ y} = 654tCO_2/yr}$$

Finally, project emissions are:

$$\mathbf{PE_{y,\ exante} = PE_{fugitive,\ ww,\ y} + PE_{EC,y}}$$

$$\mathbf{PE_{y,\ exante} = 654tCo_2/yr + 6tCO_2/yr}$$

All data, parameters and formula have been crosschecked from the spreadsheet provided during the validation, through its sources.

APPLUS+ LGAI confirms that the equations of the Project Emissions included in the latest version of the CPA-DD are correct according to the applied methodology and all the formulae have been correctly described andused.

3.3.4 LEAKAGE

No leakage has been considered for emission reduction.

3.3.5 EMISSIONS REDUCTIONS

The Emissions Reductions ex ante will be calculated as follows:

$$ER_{y,\ ex\ ante} = BE_{y,\ ex\ ante} - PE_{y,\ ex\ ante} + BE_{thermal,\ CO2,\ y}$$

Where:

$ER_{y,\ ex\ ante}$	Ex ante emission reduction in year y (tCO_2e).
$BE_{y,\ ex\ ante}$	Ex ante baseline emissions in year y (tCO_2e).
$PE_{y,\ ex\ ante}$	Ex ante project emissions in year y (tCO_2e).
$BE_{thermal,\ CO2,\ y}$	Baseline emissions from steam/heat displaced by the project activity during the year y (tCO_2e).

As stated above, emissions reduction ex ante will be:

$$\mathbf{ER_{y,\ ex\ ante} = 5{,}243tCO_2e.}$$

Conclusion

Based on the above assessment, APPLUS+ LGAI confirms that that:

- All assumptions and data used by the project participants are listed in the CPA-DD including their references and sources;
- All documentation used by project participants as the basis for assumptions and source of data iscorrectly quoted and interpreted in the CPA-DD;
- All values used in the CPA-DD are considered reasonable in the context of the proposed CDM project activity;
- The baseline methodology has been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions;
- All estimates of the baseline emissions can be replicated using the data and parameter values provided in the CPA-DD.

3.4 ADDITIONALITY OF THE CPA

All issues requested to the PPs have been resolved in opinion of the validation team since the new criteria and assumptions considered fulfil with the methodology, guidelines and standards for demonstration of additionality stated in the PoA-DD.

CPA Implementer has performed an investment barrier analysis for assessing the additionality of the CPA, the inputs required for the simple financial analysis consisting of the NPV for the activity without carbon finance.

The financial analysis inputs are the following:

PARAMETERS	UNIT	VALUE	DATA SOURCE
Investment cost	MXN	5,944,929	Taken from the quotation of the technology provider (PP/6/).
Subsidies applied	MXN	1,000,000	Taken from the FIRCO subsidy through the document Lineamientos PROVAR (PP/26/)
Operating and management costs	MXN	1,234,338.36	Taken from the BRM consulting document.(PP/2/)
Depreciation	%	10	Taken from the law on income tax. (OD /3/)
Fuel savings for thermal	MXN	1,367,849	It has been taken into

energy			account the fuel oil price, the baseline emission reductions and estimated from the COD removal efficiency (PP /17/ & /19/)
Discount rate (WACC)	%	8.60	Determined using the Guidelines on the Assessment of Investment Analysis version 04, and the Interbank Equilibrium Interest Rate from the Central Bank of Mexico. (EB / 12/; PP/27/)

The results of the financial analysis are:

NPV without CERs -$165,014

NPV with CERs $5,311,592

As shown on CPA-DD, the project is financially unattractive and faces an investment barrier. According to the Attachment A to Appendix B, the activity is therefore additional.

Conclusion

APPLUS+ LGAI has verified and confirmed that the values used in the financial analysis are consistent with the value of the source and that this information was available before the starting date of the Project and was thus likely to be considered in the decision. References are included in the CPA-DD and NPV calculation spreadsheet.

The financial worksheets have been shown and verified to be correct. The assumptions used, the base documents and the financial calculations have also been verified through its sources.

In summary, it is APPLUS+ LGAI's opinion that the additionality of the project is sufficiently demonstrated based on the investment barrier analysis, that the project is not a likely baseline scenario, and that those emission reductions are, therefore, additional.

3.5 MONITORING PLAN

3.5.1 COMPLIANCE OF THE MONITORING PLAN WITH THE APPROVED METHODOLOGY

The monitoring Plan has been detailed in the CPA-DD, according with the approved monitoring methodologies AMS-III.H and AMS-I.C and according with the guidelines established in the related PoA.

3.5.2 IMPLEMENTATION OF THE MONITORING PLAN

All parameters to be monitored have been included in section D.7.1 of the CPA-DD. The section details the information to be monitored regarding the data sources, recording frequency and storage material. The Monitoring Plan was established in accordance with the guidelines stated in AMS-III.H and AMS-I.C and the related PoA.

Responsibility; Roles, Monitoring Periods; Data Management System; QA/QC procedures to be applied will be implemented by the CPA CDM Manager and they will be in accordance with the PoA-DD. Validation team considers that the PP and Coordinating / Managing Entity are able to implement the proposed monitoring plan.

3.6 COMMENTS BY LOCAL STAKEHOLDERS

Local stakeholders' consultation has been done at CPA level.

In order to assess the adequacy of the local stakeholder consultation, during the on-site visit the APPLUS+LGAI team requested the PPs not only provide evidence about the consultation process, but also to hold interviews with the local stakeholders relevant for the project activity.

Thus, during the on-site visit with PPs and stakeholders evidence was provided to the validation team of the consultation meetings.

Relevant local stakeholders affected by the project, were invited to the consultation process for the proposed CDM project activity. During the on-site visit, the APPLUS+LGAI team held interviews with some of those local stakeholders affected by the project activity in order to learn their opinions about the implementation of the project. By means of documents reviewed and the interviews performed, APPLUS+LGAI considers that the summary of the comments received during the consultation process, along with the PPs responses included in section C.1 of the CPA-DD is complete. The main conclusions of the meetings and opinions collected from questionnaires are included in the CPA-DD, section C.2. A summary of the comments received during the process is included in the section C.3 of the final CPA-DD.

3.7 ENVIRONMENTAL IMPACTS

Environmental Analysis has been done at CPA level.

In order to assess the environmental impacts of the proposed project activity, APPLUS+LGAI requested from the PPs the evidence to demonstrate that the proposed activity is not subjected to EIA. Project authorization and applicable regulation have been provided.

In the case of Advanced wastewater treatment system at Casa San Matías, Tequila San Matías de Jalisco submitted an application for exemption of the environmental impact assessment to SEMARNAT, the Environment and Natural Resources Secretary in Mexico.

Therefore, in the opinion of APPLUS+LGAI, the Project will not have any significant impacts on the environment.

4 COMMENTS BY PARTIES, STAKEHOLDERS AND NGOS

According to Decision 3/CMP.1, the validator shall make the PoA-DD, specific CPA-DD and generic CPA-DD publicly available and receive comments on the validation requirements from parties, stakeholders and UNFCCC accredited NGOs within 30 days, and make them publicly available.

APPLUS+ LGAI published the project document on CDM website (http://unfccc.cdm.int) on 23/05/2012 with the PoA-DD and invited comments by Parties, stakeholders and non-governmental organizations. No comments were received.

5 VALIDATION OPINION

The CPA titled Advanced wastewater treatment system at Casa San Matías, as described in the CDM-SSC-CPA-DD of 29/09/2012, meets the requirements to be included in the PoA_FIRA Wastewater Treatment System, Methane Capture and Utilisation Programme in Mexico and correctly applies the baseline and monitoring methodologies AMS-III.H version 16.0 and AMS-I.C version 19.0.

APPLUS+LGAI thus requests the inclusion of the CPA titled "Advanced wastewater treatment system at Casa San Matías" into the PoA "FIRA Wastewater Treatment System, Methane Capture and Utilisation Programme in Mexico". The total emission reductions from the project are estimated to be on the average 5,243 tCO_2e per year over the selected 10 years non-renewable crediting period. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achieved given that the underlying assumptions do not change.

Audit Team

Name: Miquel Picas M.	Name: Adrián Ruíz E.	Name: Agustín Salas M.
Signature:	Signature:	Signature:
Date: 29/01/2013	Date: 29/01/2013	Date: 29/01/2013

Technical Reviewer: Miquel Sitjes Cabanas

Signature

Date:29/01/203

B.U. General Manager: Juan Sendín Caballero

Signature

Date:29/01/2013

6 REFERENCES

6.1 DOCUMENTATION PROVIDED BY THE PROJECT PARTICIPANTS

PP/1/ CPA-DD version 1.0 dated on 30/04/2012.
PP/2/ Pre-feasibility and baseline study San Matías (P126_VAL_036)
PP/3/ Measurement of anaerobic lagoon used to treat tequila vinasse (P126_VAL_008)
PP/4/ Boiler nameplate (P126_VAL_020)
PP/5/ Characterization of Vinasse (P126_VAL_038)
PP/6/ Bio-digester purchase and construction proposal contract (P126_VAL-096)
PP/7/ Notice of Application for Exemption of Environmental Impact Assessment (P126_VAL_095)
PP/8/ Stakeholder consultation Newspaper advertising (P126_VAL_024)
PP/9/ Stakeholder consultation Minute (P126_VAL_026)
PP/10/ Stakeholder consultation invitation list (P126_VAL_027)
PP/11/ Stakeholder consultation attendance list ((P126_VAL_040)
PP/12/ FIRA's internal documentation.
PP/13/ CPA Financial Analysis and ER Calculations spreadsheet (P126_VAL_004)
PP/14/ Exception for the environmental impact, emitted by SEMARNAT with num. SGPARN.014.02.01.01.1484/11 on August 15th 2011 (P126_VAL_019)
PP/15/ Quote for the installation of the biodigester (P126_VAL_150)
PP/16/ Spreadsheet with the LFO consumption (P126_VAL_164)
PP/17/ Spreadsheet fot the LFO annual average price (P126_VAL_165)
PP/18/ Spreadsheet with the CER price (P126_VAL_166)
PP/19/ Spreadsheet with the LFO consumption (P126_VAL_153)
PP/20/ FIRA's internal procedure (P126_VAL_144)
PP/21/ Agreement between FIRA and Tequila Casa San Matías (P126_VAL_143)
PP/22/ Financial Analysis and ER Calculations (P126_VAL_142)
PP/23/ Taxes and reference prices Banco de México (P126_VAL_133)
PP/24/ CPA-DD version 2.0 dated on 25/09/2012 (P126_VAL_168)
PP/25/ CPA-DD version 3.0 dated on 16/10/2012
PP/26/ PROVAR Guidelines (P126_VAL_090)
PP/27/ Interbank Equilibrium Interest Rate -- [TIIE]- (Averaged period from Aug-10 to Jul-11)

6.2 LETTERS OF APPROVAL

LoA/1/ Letter of Approval with reference number 308/2012 emitted by the Mexican DNA (Interministerial Commission on Climate Change) dated on 15/06/2012.
LoA/2/ Mexican DNA website (http://www.cambioclimatico.gob.mx/index.php/mecanismo-de-mercado.html).
LoA/3/ UNFCCC Designated National Authorities (http://cdm.unfccc.int/DNA/index.html).
LoA/4/ E-mail asking the Mexican DNA about the authenticity of the LoA provided.

6.3 METHODOLOGIES, TOOLS AND OTHER GUIDANCE BY THE CDM EXECUTIVE BOARD

EB/1/ UNFCCC Website latest forms published (http://cdm.unfccc.int/Reference/PDDs_Forms/index.html#reg).
EB/2/ AMS-III.H "Methane recovery in wastewater treatment" version 16.0
EB/3/ AMS-I.C "Thermal energy production with or without electricity" version 19.0.
EB/4/ "Tool to calculate baseline, project and/or leakage emissions from electricity consumption" - Version 1.

EB/5/ "Emissions from solid waste disposal sites" – Version 06.0.1
EB/6/ "Tool to determine project emissions from flaring gases containing methane" - Version 1.
EB/7/ "Tool to calculate project or leakage CO2 emissions from fossil fuel combustion" – Version 2
EB/8/ "Tool to determine the baseline efficiency of thermal or electric energy generation systems" – Version 1.
EB/9/ Standard for demonstration of additionality, development of eligibility criteria and application of multiple methodologies for programme of activities, version 01.0
EB/10/ Attachment A to Appendix B of the Simplified modalities and procedures for small-scale CDM project activities.
EB/11/ "Standard for demonstration of additionality of GHG emission reductions achieved by a Programme of Activities" version 01.0.
EB/12/ "Guidelines on the assessment of investment analysis" version 5

6.4 LAWS AND REGULATIONS

OD/1/ PoA information on UNFCCC website (http://cdm.unfccc.int/ProgrammeOfActivities/Validation/DB/7RY6JXGNIQCVK5IX3XMX8K48484C8L/view.html)
OD/2/ Environmental Legislation in Mexico (http://www.semarnat.gob.mx/leyesynormas/Pages/inicio.aspx)
OD/3/ Mexican Law of Income Tax.

7 ANNEX A