



Office of the Inspector General

Audit Report

To the Director of Certification
and Analysis

AGREED-UPON PROCEDURES FOR GREEN-E PRICING ACCREDITATION PROGRAM

Audit Team
Thomas M. Blair
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Audit 2007-11012
June 14, 2007



Office of the Inspector General

Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902-1401

June 14, 2007

Ms. Jennifer Martin
Director of Certification and Analysis
Center for Resource Solutions
Presidio Building 97
Post Office Box 29512
San Francisco, California 94129

Dear Ms. Martin:

FINAL REPORT 2007-11012 – PERFORMANCE OF AGREED-UPON PROCEDURES TO ASSIST IN DETERMINING TENNESSEE VALLEY AUTHORITY'S COMPLIANCE WITH THE CENTER FOR RESOURCE SOLUTIONS' GREEN-E PRICING ACCREDITATION PROGRAM

As requested, we have completed the procedures agreed upon by the Tennessee Valley Authority (TVA) and the Center for Resource Solutions to assist you in determining TVA's compliance with the annual reporting requirements of the Green-e Pricing Accreditation Program for the year ended December 31, 2006. Accordingly, you will find the following:

- Enclosure 1 – Final Report
- Enclosure 2 – TVA's Green Power Switch Electricity Label
- Enclosure 3 – Green-e Pricing Accreditation: Verification Process Audit Protocol
- Enclosure 4 – TVA's Green-e Pricing Accreditation Worksheets 1-9
- Enclosure 5 – TVA's Green-e Pricing Generator Registration Forms and Attestations

If you have any questions, please call Mike Blair, Senior Auditor, at (865) 632-6056 or Lisa H. Hammer, Director (Acting), Financial and Operational Audits, at (865) 632-4731.

Sincerely,

Ben R. Wagner, CPA
Assistant Inspector General
(Audits and Inspections)

TMB:SDB
Enclosures
cc: See page 2

Ms. Jennifer Martin
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OIG File No. 2007-11012

June 14, 2007

To the Green Power Pricing Director
Tennessee Valley Authority
and the Center for Resource Solutions

We have performed the procedures enumerated below, which were agreed to by the Tennessee Valley Authority (TVA) and the Center for Resource Solutions (CRS), solely to assist you with respect to determining TVA's compliance with the annual reporting requirements of the Center for Resource Solutions' Green-e Renewable Energy Certification Program for the year ended December 31, 2006. TVA's renewable energy initiative is referred to as "Green Power Switch." TVA management is responsible for its compliance with those requirements. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We obtained a copy of the internally generated report (Worksheet 1 - Details of Purchases) that contained the details of specific generation (MWh Generated, Date Generated, and Generating Facility). We performed the following procedures:
 - Compared details for each generator listed on Worksheet 1 to corresponding information on completed and signed copies of the "Green-e Renewable Generator Registration Form and Attestation" (GRGRF), noting agreement of generator name, location, fuel type, and install date.
 - For every generator of renewable energy listed on Worksheet 1, verified the install date listed on Worksheet 1 is on or after January 1, 2000.
 - Verified the generator fuel type reported on the GRGRF matches that reported on Worksheet 1.
 - Verified the generator fuel type reported on the GRGRF is an eligible renewable fuel. For TVA, eligible renewable fuels are solar, wind, and methane from wastewater.
 - Verified all generation dates listed on Worksheet 1 were within the period July 1, 2005, through March 31, 2007.
 - Compared each transaction listed on Worksheet 1 to internal TVA spreadsheet documents containing the meter readings for the facilities and noted agreement of energy produced and generation dates. We also obtained copies of the most recent meter certifications. See Table 1 for certification dates.

Generator Facility Name or Wholesale Supplier	Renewable Fuel Type	Meter Certification Date
Adventure Science Museum	Solar	04/23/2003
Dollywood Tram C	Solar	12/07/2005
Dollywood Tram D/E	Solar	03/28/2006
Gibson County High School	Solar	09/04/2003
Ijams Nature Center	Solar	03/28/2006
Cocke County High School	Solar	12/15/2003
Duffield Primary School	Solar	03/11/2004
American Museum of Science and Energy	Solar	03/09/2001
Lover's Lane Soccer Complex	Solar	11/02/2004
Finley Stadium	Solar	03/17/2005
Florence Water Treatment Plant	Solar	05/05/2006
Sci-Quest	Solar	04/03/2001
University of Mississippi	Solar	09/20/2002
Mississippi State University	Solar	12/18/2002
Buffalo Mountain	Wind	10/12/2000
BRIDGES Center	Solar	09/09/2004
Morgan County Vocational/Technical School	Solar	07/28/2005
Windrock (Primary)	Wind	10/01/2004
Windrock (Back-up)	Wind	10/01/2004

Table 1

2. We obtained a copy of the internally generated report (Worksheet 2 - Verification of Eligible Renewables) from TVA that contained the MWh purchased that are eligible for and sold in this Reporting Year (RY) by eligible fuel type. By referencing to Worksheet 1, we recalculated each row of columns 2C and 2D and noted as an

exception if they did not total the same amount of MWh listed on Worksheet 1. We also, by referencing to Worksheet 9, recalculated each row of column 2E and noted as an exception if they did not total the same amount of MWh listed on Worksheet 9. We then tested the mathematical accuracy of the "Total Sales this RY Generated from" in column 2K of Worksheet 2. We also tested the mathematical accuracy of the "Leftover MWh Eligible for Green-e Sales Next RY" in column 2M of Worksheet 2. We noted no exceptions.

3. We obtained a copy of the internally generated report (Worksheet 3 - Verification of Green-e Certified Sales) summarizing generation for the year ending December 31, 2006. We performed the following procedures and noted no exceptions:
 - Compared the number of MWh sold to residential and non-residential customers as noted on Worksheet 3, Table 3.1, to the Power Billing invoices generated by TVA.
 - Obtained the spreadsheet generated by TVA's Marketing and Customer Service, identifying sales between residential and non-residential, by MWh and number of customers for each state. We also obtained the Power Billing data concerning the number of customers. We reviewed the documentation and verified the MWhs and number of customers listed on Table 3.2 of Worksheet 3. We recalculated the quarterly generation of MWhs for each generating facility as reported on Worksheet 3, Table 3.3, from generation data.
 - Verified the mathematical accuracy of Worksheet 3, Tables 1, 2, 3, and 4 as noted on those pages.
4. We obtained a copy of the internally generated report (Worksheet 4 - Verification of Product Content Label) summarizing retail sales of Green Power for the RY. This worksheet was not applicable.
5. We obtained a copy of the internally generated report (Worksheet 5 - Balance of Supply and Demand) which details total supply and sales for products sold during RY 2006. We performed the following procedures and noted no exceptions:
 - Verified the renewable energy resources listed in Worksheet 5, Column A, are eligible renewable resources.
 - Verified the "Net MWh Purchased or Generated by Participant for Green-e Sales in this RY" by "Eligible Renewable Fuel Type" by agreeing the amounts to the total eligible MWhs in Worksheet 2, Column 2C, 2D, 2I, and 2J.
 - Verified the "Total MWh of Specific Purchased/Generation by Purchaser Sold in Wholesale Sales" by agreeing the amounts to the total eligible MWhs in Worksheet 3, Column 3N.
 - Verified the mathematical accuracy of the "Difference between Supply and Demand" listed on Worksheet 5, Column 5F.
 - Verified the mathematical accuracy of the total on Worksheet 5, Columns 5C, 5E, and 5F.

6. We obtained a copy of the internally generated report (Worksheet 6 - Verification of Notification). This worksheet was not applicable.
7. We obtained a copy of the internally generated report (Worksheet 7 - Verification of Emissions of Non-Green-e Eligible Generation). This worksheet was not applicable.
8. We obtained a copy of the internally generated report (Worksheet 8 - Verification of New Renewable Facilities). This worksheet was not applicable.
9. We obtained a copy of the internally generated document (Worksheet 9 - Sales of Green-e Certified Products by Distributors Other than Participant) detailing the sales of Green-e certified products by distributors other than participants. We performed the following procedures and noted no exceptions:
 - Verified sales for each distributor reported on Worksheet 9, Column 9B, by agreeing the RY sales distributor power invoices.
 - Verified the mathematical accuracy of the total sales as noted in Worksheet 9, Column 9F.

We reviewed the minutes of the TVA Board of Directors (Board) meeting for July 28, 2006, and the Green Power Switch Premium Evaluation Report. We agreed TVA's premium for the Green Power Switch of \$4.00/150 kWh block to the Green Power Switch Premium Evaluation Report. However, we did not perform a Cost of Service Study, and accordingly, we make no comment as to the methods or the validity of the underlying analyses used to determine the \$4.00 premium. Please note the TVA Act gives the Board sole responsibility for establishing the rates that TVA charges for power and authorizes the Board to include in power contracts the terms and conditions it judges necessary or desirable for carrying out the purposes of the Act.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the compliance of the annual reporting requirements of the Center for Resource Solutions' Green-e Renewable Energy Certification Program. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of TVA and the Center for Resource Solutions and is not intended to be and should not be used by anyone other than these specified parties.



Ben R. Wagner, CPA
Assistant Inspector General
(Audits and Inspections)



June 05

Product Content Label

Renewable Resources in TVA's Green Power Switch	Percent Supply (rounded)
Eligible Renewable	
Solar	0.5%
Methane	26.5%
Wind	73.0%
TOTAL	100%
TVA Generation Mix* (FY 2004)	
Fossil	61%
Nuclear	30%
Hydro	9%
TOTAL	100%

*Actual figures may vary according to resource availability. For comparison, the current average mix of resources supplying the TVA region includes fossil (61%), nuclear (30%), and hydro (9%). During FY 2004, green power contributed slightly more than 0.01 percent to the generation mix. Green Power Switch generation resources are located in the following areas:

Solar: Alabama, Kentucky, Mississippi, Tennessee, Virginia
Wind: Tennessee
Methane: Tennessee

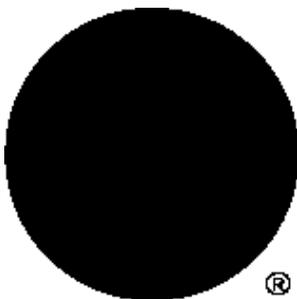


The Green-e Program certifies that TVA's Green Power Switch meets the minimum environmental and consumer protection standards established by the nonprofit Center for Resource Solutions. For more information on Green-e certification requirements, call 888-63-GREEN, or log on to www.green-e.org.

For specific information about this product, contact your local power company or TVA's Green Power Switch staff directly at www.greenpowerswitch.com. You can also write to Green Power Switch, P.O. Box 292409, Nashville, TN 37229-2409.

Green-e Renewable
Energy Certification
Program

Verification
Process
Audit
Protocol



Green-e

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I. OVERVIEW

This document addresses the verification reporting requirements for the Green-e Renewable Energy Certification Program (Green-e Program). The term “**Participants**”¹ as used in this document refers to retail and wholesale suppliers of renewable energy products participating in the Green-e Program. This document describes how to conduct the independent process audit that the Green-e Program requires as part of its annual verification of certified products. The process audit covers all sales of Green-e certified renewable energy products in a particular calendar year, referred to as the **Reporting Year (RY)**. The process audit should be documented in an **Agreed-Upon Procedures Report**.² This report is must be received at Center for Resource Solutions (CRS) no later than June 14, in the year following the RY, and the electronic versions of the completed **Green-e Program Verification Worksheets (Worksheets)** must be emailed to alex@resource-solutions.org no later than June 14, in the year following the RY.

The verification process is as follows.

- Participants must complete the *Worksheets* and attestations, which are described in the **Green-e Verification Checklist (Checklist)** and also in the **Annual Process Audit Instructions for Participants in the Green-e Renewable Energy Certification Program**, and provide these and supporting documentation to an independent auditor or certified internal auditor (Auditor).
- The Auditor then follows the *Verification Process Audit Protocol* (this document) to verify the accuracy of the information provided by the Participant.
- The Auditor’s report, the Participant’s completed *Worksheets* and attestations, and other supporting documents identified in the *Checklist* are returned to CRS for final review and acceptance.

A. Objectives of Process Audit Protocol

The primary objectives of this process audit protocol are:

- to state the Center for Resource Solutions (CRS) assurance requirements relating to the Green-e program; and
- to provide guidance to Participants and their Auditors on how to satisfy and report on these assurance requirements.

¹ Terms defined in Appendix A are indicated in **bold** type the first time they appear.

² Documents defined in Appendix B are indicated in **bold italic** type the first time they appear.

This protocol addresses three different types of renewable energy product certifications offered by the Green-e Program:

1. Renewable Energy Certificates (RECs). RECs are renewable electricity attributes sold independently of electricity.
2. Utility Green Pricing Electricity products offered by utilities in electricity markets not open to retail competition.
3. Competitive Renewable Electricity products offered in competitive electricity markets by electricity service providers

B. Summary Requirements

Under Green-e, the Participant is required to reconcile renewable electricity and/or REC (collectively referred to as “renewable MWh” in this document) purchases and/or generation with renewable MWh sales to verify that they have purchased and/or generated enough renewable MWh in quantity and type to meet its **customer** demand for each specific power **product**.

The Green-e Program requires that the renewable energy products sold by Participants meet a variety of criteria. These criteria address resource supply and sales, eligible program types, **vintage** of renewable MWh, emissions, product marketing, and customer disclosure. Each renewable energy product offered by the Participant must be audited. The purpose of this process audit protocol is to verify the following criteria, summarized in the list below. The specific information to be provided by the Participant and the tests to be performed by the Auditor are described in detail in Section III.

1. Supply – the Participant generated or acquired “**eligible renewable resources**”, and the purchases or generation of eligible renewables reported by the Participant are accurate.
2. Sales – sales of the product are reported accurately.
3. Balance of supply and sales – purchases or generation of eligible renewables were sufficient in amount and type to meet program sales.
4. The eligible renewables represented in the product were not used for compliance with any procurement, **renewable portfolio standard (RPS)** or other renewable energy requirement of local, state or federal government. The sole exception is a facility that is generating renewable energy in excess of the government mandate or other legal contract, in which case that excess (either renewable electricity or the RECs associated with the renewable electricity) may be used in a Green-e certified product, as provided for in the ***Green-e Renewable Energy Certification Program National Standard (National Standard)***;

5. The Participant has accurately reported the number and type/class of customers purchasing the product, and the volume of eligible renewables sold to those customers.
6. The Green-e certified product only contained MWh that were generated in the calendar year in which the product was sold, the first three months of the following calendar year, and/or the last 6 months of the prior calendar year.
7. Participants display a **Product Content Label** in all product-specific written and Web-published promotional materials for residential products.
8. Information provided to customers on the *Product Content Label* regarding the generation types from which the renewable MWh were derived is accurate.
9. All the attributes of the renewable energy (including CO₂ benefits), including any emission reduction credits or emission allowances allocated to or otherwise received by the generator for the generation output, were aggregated and not sold off separately, and were transferred to the ultimate end use customer purchasing the renewable MWh, or retired on the customer's behalf. In the case that one or more wholesalers were involved in the transactions from generator to end user, ensure by reporting agreements and other contractual obligations that the attributes were transferred to the end user.
10. The generator and/or vendor of the renewable energy have no knowledge of double counting, double selling or double claiming of the renewable MWh, and the renewable attributes of the generation were sold only once.

Criteria Applicable only for Products being Wholly or Partially Supplied by RECs:

11. The electrical energy associated with RECs was delivered into the electric power system or consumed at the site of generation by a grid-connected end-user of electricity and was not marketed or otherwise represented as renewable energy.
12. The public utilities commissions (PUC), departments of environment, municipal utility governing boards, or other appropriate regulatory bodies in the state where the electricity associated with a REC was sold and the state where the electricity associated with a REC was generated were given notification that the environmental attributes of the electricity were sold as a REC, and to help ensure no use of mandated renewables.

Criteria Applicable only for Green Pricing and Competitive Electricity Products:

13. For percent-of-use (blended) electricity products, the program assumes that the Participant supplies the non-eligible portion of the customer's usage with system power. If the Participant makes any specific purchases of non-eligible power for the purpose of supplying only the customers buying the certified product, the Participant must document that no

specific purchases of nuclear power were made, and submit signed copies of the “**Green-e Attestation of Non-Eligible Electricity Purchase and Emissions Reporting**” (“Non-Eligible Purchase Attestation”), or alternatively a tracking system report, for each wholesale supplier or generator with whom the Participant had a contract for the non-eligible resource type. This is in order to substantiate that the weighted average emissions from these specific purchases or generation are no greater than the emissions from the system mix.

14. If the Participant is selling a block product, the product provides at a minimum 100 kWh of **new renewable** supply per month for each customer enrolled in the program.
15. If the Participant is selling a percent of use (blended) product, it provides a minimum of 25% of the customer’s load with new renewable generation.
16. A Participant discloses to customers a “projected” fuel mix on its *Product Content Label* in the beginning of the year. At the end of the calendar year, the Participant must prepare a historic or *Annual Product Content Label* showing the fuel mix for actual purchases or generation of renewable MWh that went into certified products. Thus, the label may change throughout the year, as actual supply and demand become known. The Participant must validate these claims at the end of the year through an independent process audit – the subject of this protocol.

Criteria Applicable only for Green Pricing Products:

17. The price offered for the certified electricity product is based on direct program costs and related overhead, and does not reflect any shifting of Green Pricing program costs to non-Participants.

Criteria Applicable only for Competitive Electricity Products:

18. If Participant is selling a competitive electricity product that is partially supplied by renewables from a facility(ies) that was operational prior to January 1, 1997 and this product was first Green-e certified prior to January 1, 2006, then the proportion of new renewables in the product must exceed the Green-e requirements for minimum new renewable content by state shown in Section III.G.

II. GENERAL PROCESS AUDIT PROTOCOL PROVISIONS

A. Scope of Process Audit Protocol

The process audit protocol addressed in this document is for the annual verification reporting requirements of the Green-e Renewable Energy Certification Program. This guidance is to be used by Participants and their Auditors. CRS acknowledges that the procedures put forward in this document

are sufficient when performed in their entirety. Completion of the process audit protocol as described in this document is not, however, sufficient for verification of the Customer Disclosure Requirements, which are verified through a separate process.

B. Form of Engagement and Report

Participant must engage an independent certified public accountant to perform this process audit engagement and report on agreed-upon procedures in accordance with the American Institute of Certified Public Accountants (AICPA) Statements on Standards for Attestation Engagements, Section 600, *Agreed Upon Procedures Engagements* or under Statements on Auditing Standards, Section 622, *Engagements to Apply Agreed-Upon Procedures to Specified Elements, Accounts, or Items of a Financial Statement*. Excerpts of a sample report are included with these instructions in Appendix B. Alternatively, the Participants may elect to have their internal audit department (or the internal audit department of an affiliated company) perform the procedures enumerated in Section III, provided that the individual accountant signing the report for the internal audit department is a Certified Internal Auditor in good standing with the Institute of Internal Auditors (IIA). The term “accountant” hereinafter refers to an independent public accountant or certified internal auditor.

The form of the report should specify the procedures performed and findings in a manner similar to reporting under Section AT600 or AU622 of the AICPA’s attestation or auditing standards, respectively. The accountant should make reasonable efforts to ensure that the report is prepared in accordance with these minimum standards. In accordance with paragraph .41 of AICPA Section AU622,

The accountant need not perform procedures beyond the agreed-upon procedures. However, if, in connection with the application of agreed-upon procedures, matters come to the accountant’s attention by other means that significantly contradict the basis of accounting for the specified elements, accounts, or items of a financial statement referred to in the accountant’s report, the accountant should include this matter in his or her report. For example, if, in connection with the application of agreed-upon procedures, the accountant becomes aware of a potentially material adjustment to that account by means other than performance of the agreed-upon procedures, the accountant should include this matter in his or her report.

The Participant may elect a higher level of assurance with regard to its reporting requirements conducted by an accountant. CRS welcomes attestation or similar audit-level assurance with regard to the information, forms and assertions described in this protocol. Such alternative reporting should also be discussed with CRS staff prior to submission of the report.

C. Use of Renewable Energy Certificates in Electricity Products

For electricity products, for purposes of participating in Green-e, eligible renewable generation may be characterized as having a commodity electricity attribute and a renewable attribute, sometimes referred to as a “greenness” attribute. Hence, for each kilowatt hour (kWh) of eligible renewable electricity generated, a corresponding kWh of renewable attribute is generated. This renewable attribute may be separately documented from the commodity electricity through the use of a certificate or a “**ticket**”, which the generator may then sell or broker separately from the commodity electricity, possibly to different parties. Once the renewable attribute of eligible generation has been separated from the corresponding commodity electricity, the commodity electricity can no longer be claimed as qualifying renewable generation under Green-e. However, the certificate or ticket may be used to substantiate an eligible renewable energy purchase, provided the conditions below are satisfied.³

1. The certificate or ticket must represent electricity that is from an **Eligible Renewable Generator** located within the same defined geographic sourcing boundary or power pool as the customer, or the Eligible Renewable Generator must deliver the amount of electricity represented by the certificate to the defined geographic sourcing boundary or power pool in which the Retail Product that contains the certificate or ticket is sold.
2. Certificates or tickets must be documented using the same attestation practices that apply to purchases from a wholesale provider or generator.
3. Eligible certificates or tickets may be traded without restriction at the wholesale level among generators, wholesalers, and providers and remain eligible under the Green-e program when matched with commodity electricity sold to an end-use customer. However, certificates that are sold to end-use customers without matching commodity electricity are not eligible under Green-e electricity certification (i.e., as Competitive Electricity Products or Utility Green Pricing Products). To qualify as a specific purchase under Green-e electricity certification, a Participant must purchase certificates AND purchase and deliver a like amount of commodity electricity.

D. Scope of Testing

The management of the Participant will need to make certain decisions regarding the scope of testing. This is due to the guidance involving agreed-upon

³ Once the eligible certificate or ticket is sold separately from the commodity electricity, the commodity electricity becomes generic or system mix power. The commodity electricity may not be sold as a specific renewable purchase unless an eligible certificate or ticket matches it. Further, each kWh represented on an eligible certificate or ticket may be sold or associated with electricity sales to only one end-use customer.

procedures conducted in accordance with the AICPA, at Section AT600 or Section AU622, which results in an accountant's report that is in the form of procedures and findings and not in the form of an opinion or negative assurance. Additionally, the specified users of the agreed-upon procedures report are responsible for the sufficiency (nature, timing and extent) of the agreed-upon procedures, and assume the risk that such procedures might be insufficient for their purpose or that they might misunderstand or inappropriately use findings properly reported by the accountants.

CRS has attempted to provide an assurance protocol that requires limited decisions necessary from the management of the Participant or from the accountant; however, in those situations where it is necessary, the assurance protocol clearly indicates when scope decisions are necessary and who should make those decisions.

E. Period Covered by Reporting Requirements

The agreed-upon procedures reports must be prepared for the Green-e Program on a calendar year basis. For those companies that began participating in the Green-e Program in the middle of a Reporting Year (RY), the reports should be prepared for the period starting on the date the Participant signed their Green-e contract and ending on December 31, of the RY, or alternatively for the full RY given permission of the Green-e Program staff.

F. Date the Annual Verification Submission Is Due to the Center for Resource Solutions

The *Agreed-Upon Procedures Report* must be submitted to CRS and received no later than June 14 of the year following the Reporting Year being reported. The report must be accompanied by all documents listed on the *Checklist*. The electronic version of the *Worksheets* must be emailed to alex@resource-solutions.org and received no later than June 14 of the year following the Reporting Year being reported.

G. Other Information to be Submitted to the Center for Resource Solutions with the Annual Verification Submission

The following reports and information should accompany the accountant's "Agreed Upon Procedures Report:"

- copies of the *Annual Product Content Label* for each retail product certified during the calendar year;⁴
- copies of Green-e Accountant Worksheets 1-9, both in hardcopy and in Microsoft Excel™ electronic format;

⁴ The *Annual Product Content Label* is not required for commercial or wholesale products.

- for each generator or wholesale provider from which specific purchases of renewable MWh were claimed or, if participant owns the generator, from which generation was used to supply a Green-e certified product, Participant must provide a “**Green-e Renewable Generator Registration Form and Attestation**” (“Generator Attestation”) and “**Green-e Renewable Attestation from Wholesale Provider of Electricity or RECs**” (“Wholesale Attestation”). If the wholesale provider is providing a Green-e certified wholesale product to Participant, the Participant does not need to include a “Generator Attestation”, but only the “Wholesale Attestation” for the specific purchase. A report from a regional renewable energy tracking system may be submitted instead of generator or wholesale attestations. For generators sized 10 kW or less, a “**Green-e Attestation for Renewable Energy Certificates (RECs) Delivered From a Small Solar/Wind/Hydro Electric Power Facility**” (“Small Generator Attestation”) should be submitted instead of the “Generator Attestation”;
- Emissions information for any specific purchases or generation of non-eligible resources if the “Generator Attestation”, “Wholesale Attestation”, or tracking system report does not provide complete information on emissions for all specific purchases or generation. Appendix D contains a state-by-state list of emissions limits for reference;
- copies of notifications to utilities and state regulators, where required;
- documentation supporting marketing claims, if any, as indicated on the “Green-e Verification Checklist;”
- written explanation from the Participant for any exceptions in the Worksheets; and
- completed “**Green-e Attestation from Program Participant**” for the Participant company for whom this process audit is being conducted.
- The report must also contain an original signature of the accountant performing the audit on his or her company letterhead. Photocopies or facsimile copies are not accepted.

H. Use of Sampling Techniques

The accountant may use sampling techniques to test the attributes of the Participant’s data. Because sampling is the application of a procedure to less than 100% of the population, certain sampling criteria have been established by CRS to be followed in the performance of the agreed-upon procedures. Additionally, the Participant and the accountant will need to make certain decisions and judgments in the process of establishing the appropriate sample size, following the guidance set forth in the AICPA AU Section 350, *Audit Sampling*. If the accountant chooses not to use sampling techniques, then testing of 100% of the population must be performed.

When sampling is used, the sample size is to be determined using a confidence level of 90%, a tolerable deviation of 10%, and an expected deviation rate that is equal to or less than 3%. The Participant and accountant will need to make an assessment of the control environment of the Participant in determining the expected deviation rate. Additionally, the Participant will need to ascertain the population size (estimates are acceptable). Once these parameters have been determined, the accountant should determine the sample size to be tested by utilizing a statistical sampling program. All parameters used and the sample size are to be described in the report. The sample selection should be made on a random basis with a random number generator or similar process as the preferred approach. CRS will allow other sample selection methods (e.g., systematic) provided the resultant selection is ultimately random in nature (e.g., each member of the population has an equal chance of being selected). In any event, no more than 50% of the selected transactions may relate to any one month unless more than 50% of the population relates to the same month (in which case this should be disclosed in the report).

I. Tests of Attributes

When performing the procedures described in this protocol, it is important that the accountant understand the objectives and nature of the tests to be performed. Each of the procedures addressed in Section III is designed to test specific attributes, and the objectives of the procedures are noted at the beginning of each testing section.

J. Principal Testing to Be Performed

The principal testing to be performed will be reading, vouching, comparing and recalculating information provided to the accountant by the Participant. See Section III for specific tests to be performed.

K. Applying General Procedures to Specific Cases

This document provides guidance and specific examples of the procedures to be performed in providing CRS with assurances as to the accuracy and completeness of Worksheets 1-9 that are to be completed by the Participants. The nature and complexity of supply and sale transactions differ among companies participating in the Green-e Program. Additionally, accounting systems and transaction data structures of each of the Participants will vary along with the types of information and reports internally available. Accordingly, the following requirements enumerated in this section are not intended to be all inclusive, but rather represent the minimum standards to be applied in performing tests of the documentation trail associated with the information submitted to CRS by the Participants. Judgment will need to be applied in order to execute the agreed-upon procedures engagement under each specific circumstance.

III. SPECIFIC PROCESS AUDIT REQUIREMENTS FOR PARTICIPANTS

Section III directs the Auditor to perform a number of procedures for the following purposes:

- Test electricity supply;
- Verify eligibility of the renewable MWh in products;
- Test electricity sales;
- Verify *Product Content Label*;
- Verify balance of supply and sales;
- Verify notifications;
- Verify emissions from non-eligible resources;
- Verify completeness of Marketing Compliance response submittal;
- Substantiate that Participant made no specific purchases and/or generation of nuclear energy for the Green-e certified product; and
- Verify completeness of verification submittal

Additional procedures for certified Green Pricing and Competitive Electricity products:

- Verify emissions from non-eligible resources; and
- Verify sales by distribution utilities

Additional procedures for certified Competitive Electricity products:

- Verify use of new renewables

Additional procedures for certified Green Pricing products:

- Verify that product price rates are cost-based rates

Note: Certain of the *Worksheets* will not be applicable to certain Participants. Ensure that at a minimum, all worksheets have been filled in with Reporting Year, Date Completed, Company Name and Name of Person Completing Form. In the case that the worksheet is not applicable, ensure that 'Not Applicable' has been written in the first row of the first table in the worksheet. Note any exceptions. Also note if review of documents provided by Participant and of this Protocol lead you to believe that a certain worksheet(s) is applicable to the Participant's sales of a Green-e certified product despite being filled in as 'Not Applicable.'

A. Verification of Supply

1. Objectives and guidelines

The objectives of performing these procedures are to provide assurances relating to the following:

- The quantity of renewable power and certificates purchased and/or generated, sold, or self-consumed was reported accurately;
- The generation facility(ies) supplying renewable MWh for the Green-e certified product(s) are Green-e eligible renewable facilities, as defined in the *National Standard*;
- The fuel mix of electricity claimed on the *Annual Product Content Label* is accurately categorized; and
- All resources claimed as Green-e eligible began generating electricity or were repowered⁵ on or after January 1, 1997.⁶

Vintage of Eligible Resources for Green-e Certification

The following language describes the vintage of renewable generation that is eligible to be included in Green-e certified products sold in each reporting year:

A Green-e certified renewable energy product may only include RECs or renewable electricity generated in the calendar year in which the product is sold, the first three months of the following calendar year, or the last 6 months of the prior calendar year.⁷ For example, for Reporting Year 2006 generation must have taken place between July 1, 2005 and March 31, 2007 in order to be eligible.

2. Verification of Purchases

Obtain a completed copy of Worksheet 1 (for descriptions of the individual worksheets, see Appendix B) from the Participant, containing the detail of the annual specific purchases and/or generation used to supply a Green-e certified product. In addition, if the Participant sold any Green-e certified products in the year prior the current Reporting Year, obtain completed verification documents from that prior reporting year.

- a. For every transaction listed on Worksheet 1, the Participant must have documentation demonstrating the transfer of ownership of renewable MWh from generator to Participant. If the Participant is the generator, Participant must still supply attestations for the amount of generation they are claiming toward sales this RY.

⁵ For more information on repowering, see Section II.E of the National Standard

⁶ With the exception noted in Section I.B.18.

⁷ Date of REC generation is the day/month that the MWh associated with the REC were generated.

- i. If the Participant purchased directly from the renewable generator or used output from a generation facility it owns, it must have on file:
 - A completed and signed “Generator Attestation;” or
 - A report from a **renewable energy tracking system** substantiating the transfer of RECs to the Participant.
 - ii. If the Participant purchased renewable MWh in the form of a Green-e certified wholesale product, Participant must have on file:
 - A completed and signed “Wholesale Attestation;” or
 - A report from a renewable energy tracking system substantiating the transfer of RECs to the Participant.
 - iii. If the Participant purchased renewable MWh in the form of a non-Green-e certified wholesale product, the Participant must have on file either:
 - A report from a renewable energy tracking system substantiating the transfer of RECs to the Participant.

OR:

 - A completed and signed “Generator Attestation;” and
 - A completed and signed “Wholesale Attestation.”
 - iv. If the Participant purchased and/or self-generated RECs from a renewable energy generator with a nameplate capacity less than or equal to 10 kW, Participant must have on file:
 - A completed and signed “Small Generator Attestation”.
- b. For every generator⁸ that is identified on Worksheet 1, the relevant “Generator Attestation,” “Wholesale Attestation,” “Small Generator Attestation” or tracking system report should report the renewable fuel type of the facility.
- i. Examine the fuel type on Worksheet 1 and verify that it matches the fuel type reported on the relevant attestation or tracking system report. Note any exceptions.
 - ii. Examine the fuel type of each generator listed on Worksheet 1 and verify that it is an eligible renewable resource. Note any exceptions. Eligible renewable fuel types are listed in the *National Standard*.
- c. Report as an exception any facilities which are identified on Worksheet 1 but whose operational date or repowering date as recorded on the relevant

⁸ On Worksheet 1, participants are allowed to list aggregated generation from different small generators of the same resource type in the same rows, provided that the generator is supplying a “Small Generator Attestation.”

attestation(s) or tracking system report is before January 1, 1997. If such facilities are reported, check the “Notes” section of the *Checklist* and report whether or not the facility has been grandfathered to supply eligible new renewable resources by Green-e.

- d. If the Participant sold Green-e certified products in the year prior to this RY, and if the purchases and/or generation listed on Worksheet 1 include generation that occurred during the last 6 months of that prior RY or during the first 3 months of the RY being reported, verify that this generation was not claimed for sales in that prior year by reviewing the Participant’s Green-e verification worksheets and attestations from that prior RY. Note any exceptions.
- e. Examine the date of generation (which can be in terms of month/year) on the billing invoice or tracking system report and compare this to the generation date per the Worksheet 1. Report as an exception if the generation date is outside the range of eligibility for the RY being reported.
- f. Note any generators in Worksheet 1 that are located in New York state.
- g. If any of the supply is located in Connecticut or Maine, note this in the report.
 - i. If the generator is located in Maine, note if the facility is selling electricity to a utility, and if so, the date that the contract with the utility was initiated and if the facility is a Qualifying Facility (QF) under the Federal Energy Regulatory Commission.
 - ii. For facilities located in Connecticut and where only RECs were purchased by the Participant, note if a utility purchased the electricity along with the RECs, and if the facility is a QF.
- h. For each purchase and/or amount of generation recorded on Worksheet 1, examine the relevant “Generator Attestation,” “Small Generator Attestation” or tracking system report. Note if the Participant is not named in these documents as the purchaser and/or generator of the renewable MWh.
- i. If the Participant is not named on the “Generator Attestation” or tracking system report, then obtain from the Participant copies of the “Wholesale Attestation” signed by the entity named as the purchaser on the “Generator Attestation” or tracking system report. Confirm that the generator name, ID, fuel type, date facility was first operational, and period of delivery are consistent between the Green-e “Generator Attestation” or tracking system report and the “Wholesale Attestation.” Note any exceptions.
- j. Confirm that the “Wholesale Attestation” names the Participant as the purchaser of the RECs or renewable electricity. Note any exceptions.
- k. If the Participant is not named on the “Wholesale Attestation”, then obtain from the Participant additional copies of the “Wholesale Attestation” such that each transaction in the contract path from generator through two or more wholesale providers to the Participant is documented with copies of the

“Wholesale Attestation” from each wholesale provider involved in the contract path. Confirm that the generator name, ID, fuel type, date facility was first operational, and period of delivery are consistent between the “Generator Attestation” and each “Wholesale Attestation.” Note any exceptions.

- I. Using the Sampling Guidelines in Section II, select a sample of purchases and/or generation from Worksheet 1 (when testing a sample of purchases and/or generation, it may be necessary to access information from the Participant that provides more detailed information on specific purchases and/or generation, e.g. a daily report). From the sample of purchases and/or generation, test and perform the following for each selected item:
 - i. Compare each selected item per Worksheet 1 to a copy of the billing invoice or tracking system report that contains information regarding renewable MWh purchased and/or generated, date of generation (the date of generation can be in terms of month/year), and fuel type. Note, it may be necessary to also examine a copy of the contract or other documents to test this information (specify in the accountant’s *Agreed Upon Procedures Report* if the contract or other documents were used). Note any exceptions.
 - ii. If step III.2.I.i. immediately above did not produce information about fuel type, compare the generator’s name and location to the National Renewable Energy Laboratory REPIS database to determine fuel type. This database can be accessed at <http://www.nrel.gov/analysis/repis/>. Note any exceptions.
- m. If the facility that generated the renewable MWh being claimed on Worksheet 1 is owned by the Participant, compare the MWh recorded as “Purchased or Generated” in column 1G to meter readings made by an independent third-party (such as a scheduling coordinator or a meter data management agent) at the generation side of the **busbar**. Agree the generator name and location to a generator listing as noted in a.) above or to other documents such as the generator FERC registration or state operating permit that substantiates the name and type of generation facility. Note any exceptions. Obtain from the Participant a copy of the most recent meter certification and report the date of the certification in the accountants’ report.
 - i. Section III.2.m. immediately above is not necessary if the generator being tested is in a region with a renewable energy tracking system and there is a tracking system report substantiating the MWh purchased or generated.
- n. If the Participant has claimed on Worksheet 1 purchases or generation of MWh from solar facilities, obtain a copy of the “Generator Attestation” or “Small Generator Attestation”, or tracking system report, and assure that the MWh claimed on Worksheet 1 match the MWh reported on the relevant attestation or tracking system report. If the Participant used estimated data on Worksheet 1 for solar MWh, obtain a copy of the *Checklist* for the RY

being reported, and review the section entitled “Notes.” This section should state whether CRS has approved the solar estimation method. Note if the solar estimation method is not approved on the “Green-e Process Audit Checklist” for the RY being reported.

- o. If any entries in column 1L denote that a “Small Generator Attestation” was supplied for a generator on Worksheet 1, compare each “Small Generator Attestation” and the respective small generator’s entry in column 1G for the renewable MWh supplied to Participant:
 - i. If the generation supplied is broken down by quarter in column 1J, check that the corresponding attestation also records generation by quarter and check that the generation listed on the attestation and in Worksheet 1 match. Note any exceptions.
 - ii. If the generation supplied is broken down by quarter in column 1J and the attestation does *not* record generation by quarter:
 - If the generating facility’s “Date First Placed into Service” on the attestation is on or before the middle of the first quarter of the Reporting Year, check that the MWh listed per quarter is equal to total annual generation on the attestation divided by four. Note any exceptions.
 - If the generating facility’s “Date First Placed into Service” on the attestation is after the middle of the first quarter of the Reporting Year, check that the MWh listed per quarter is equal to total annual generation on the attestation divided by the number of quarters of the RY for which the generator was in operation. For example, if the generator was first operational on May 3rd of the Reporting Year, the generator should be listed in three rows of Worksheet 1 with quarters 2, 3 and 4 of the RY recorded in column 1J of each row, respectively, and with one third of the annual generation reported on the attestation recorded in column 1G. Note any exceptions.
 - iii. If the entry for generation from a small generator has “All” recorded in column 1J, follow the instructions in Section III.A.3.b.i., below.

3. Verification of Eligible Renewables

- a. Obtain a completed copy of Worksheet 2.
- b. Referencing Worksheet 1, recalculate each row of columns 2C and 2D of and note as an exception if they do not total the same amount of MWh listed on Worksheet 1. Note any exceptions.
 - i. If “All” is recorded in column 1J of Worksheet 1 for generation from a small generator, check that all MWh from the small generator are

recorded only in column 2C and not in column 2D. Note any exceptions.

- c. If any renewable MWh are “Assigned or Sold in Non-Green-e Transactions” as recorded in Worksheet 2, Columns 2I and 2J, examine internal company documents to verify that the total MWh by resource listed in Columns 2I and 2J were recorded in company records as assigned or sold outside of Green-e sales (which Includes assignment to a Renewable Energy Mandate or Renewable Portfolio Standard; self-consumed; consumed on site; non-Green-e certified wholesale sales; non-Green-e certified product sales; compliance markets; or part of other non-Green-e certified use or sales). Only MWh that were reported on Worksheet 1 and also assigned or sold outside of Green-e sales should be reported in columns 2I and 2J. Note any exceptions.
- d. Test the mathematical accuracy of the “Total Sales this RY” Columns 2K, 2L and 2M of Worksheet 2. Note any exceptions.
- e. Test the mathematical accuracy of the “Leftover MWh Eligible for Green-e Sales Next RY” Column 2M of Worksheet 2; see the formula in column 2M for guidance. Note any exceptions.

B. Verification of Sales

The objectives of performing these procedures are to provide assurances relating to the following:

- The power sold was accurately measured and reported.

1. Retail Sales (Residential and Non-residential)

- a. Obtain a completed copy of Worksheet 3. Reference the *Checklist* for a list of the names and categories of the products that must be included in Worksheet 3, Table 3.1. Note if any products on the “Green-e Process Audit Checklist” are not included in Table 3.1.
- b. Obtain copies of internal reporting documents from the Participant that were used to complete Table 3.1. They should contain the detail of monthly sales per customer for each product sold, differentiating between residential and non-residential customers (see Appendix B for a list of documents that Participants should supply to their Auditor). Recalculate the amount of MWh of sales by product for each customer class, residential and non-residential, from the internal sales reporting documents and agree this to the retail sales reported in Table 3.1. Note any exceptions.
- c. For products listed in Table 3.1 that are Block Products:
 - i. For each product divide the total MWh sold by the block size reported in Column 3C. Confirm that this result matches the Total

- Blocks Sold in Participant's internal sales records. Note any exceptions.
- ii. Verify that Block Size listed in 3C is 100 kWh or larger. Confirm accuracy of Block size by dividing number in 3I by Total Blocks Sold in Participant's internal sales records. Note any exceptions.
- d. For products listed in Table 3.1 that are Percent-of-Use Products:
 - i. For each product, verify the percent renewable listed in column 3C by comparing total renewables sold in the product in column 3I with total electricity sales for the product from Participant's internal sales records. Note any exceptions.
 - e. Using the Sampling Guidelines in Section II, select a sample of customer sales transactions detailed in the internal company documents. Compare for each selected item (from the internal company documents) the MWh sold per customer to a copy of the billing statements and any other necessary records that contain the MWh retail sales by product by customer (specify in the report what, if any, other record was used). Note any exceptions. For each transaction, verify that the amount of renewables sold was equal to or greater than 100 kWh. Note any exceptions.
 - i. The number of customers reported on Table 3.1 does not have to be tested.
 - ii. For Participants selling certified Green Pricing or Competitive Electricity products: if Participant does not have customer billing records for the full calendar year, then sample from the month(s) in the calendar year that are available, and note those months in the Auditor's report. Note any exceptions.
 - f. If Participant's billing cycles do not correspond exactly with the calendar year, Participant may pro-rate the sales for the first and/or last billing cycle of the year. If sales are prorated, note this in the Auditor's report and describe method used for prorating.
 - g. Test the mathematical accuracy of Table 3.1. The "MWhs Sold to Residential Customers" in Column 3G plus the "MWhs Sold to Non-residential Customers" in Column 3H should equal the "Total MWhs Sold at Retail" in Column 3I. Note any exceptions.
 - h. Test the mathematical accuracy of all copies of Table 3.2; Participant should have filled in separate copies of Table 3.2 for combined REC product sales and for combined electricity product sales. Agree total sales in the last column of Table 3.2 to the total of all REC or electricity product sales (as applicable to the version of Table 3.2 under review) listed in Column 3I. Note any exceptions.

2. Wholesale Sales

This section applies to Participants that sold renewable MWh at wholesale.

- a. Recalculate the MWh sold wholesale by fuel type and location per Table 3.3 or the equivalent internal reporting documents with equivalent information (see description of document titles in Appendix B) and agree this to the MWh resold in Wholesale Sales by fuel type and generation date listing on Worksheet 2 in Columns 2E and 2F. Note any exceptions.
- b. Using the Sampling Guidelines in Section II, select a sample of resales at wholesale from Table 3.3 or equivalent document for testing and perform the following for each selected item.
 - i. Compare each selected item per Table 3.3 or equivalent document to a copy of the billing invoice (e.g. the bill sent to the provider's customer) that contains information regarding MWh resold at wholesale, date of generation, location of generator, and fuel type (the date of generation can be in terms of month/year). Note, it may be necessary to also examine a copy of the contract or other documents to test the information (specify in the *Agreed-Upon Procedures Report* if the contract or other documents were used). For Participants sourcing from a region that has a renewable energy tracking system, a tracking system report can substitute for the billing invoice if it substantiates MWh resold, date of generation, location of generator and fuel type. Note any exceptions.

C. Verification of Product Resource Mix

Verification of all products' resource mixes, and, for retail residential products only, *Annual Product Content Label(s)*, is required. These products are listed on the *Checklist*. The objectives of performing these procedures are to provide assurances relating to the following:

- The quantity and type of renewable electricity sold is accurately calculated and reported.
- a. Obtain from the Participant a completed copy of Worksheet 4 for each retail product being tested. Agree the "Total MWh Sold at Retail," Worksheet 3 Table 3.1 Column 3I with the "Total Retail Sales" reported in (#1) of Worksheet 4 for each product. Note any exceptions.
 - b. For each retail residential product being tested, obtain from the Participant a copy of the *Annual Product Content Label* for the RY being reported.⁹ For each product being tested, agree the percentages printed under the column

⁹ Because of the time it takes for Participants to collect data on MWh delivered into the grid, the *Annual Product Content Label* may have been distributed to customers during the year after the RY to which the *Product Content Label* applies.

labeled “Actual Power Mix” of the *Annual Product Content Label* with the percentages reported in Worksheet 4 Table 4.1 Column 4C, “Fuel Mix Claimed in *Product Content Label*.” Note any differences that are greater than 1% (as rounded).

- c. Test the mathematical accuracy of Columns 4D in Worksheet 4, by multiplying the percentage in Column 4C by the total product sales in (#1). Note any exceptions.

D. Balance of Supply and Sales

The objectives of performing these procedures are to provide assurances relating to the following:

- The Participant purchased or generated enough renewable MWh to meet its customer sales.
- a. Obtain completed copies of Worksheet 4 and Worksheet 5. Check that Worksheet 5, Table 5.1, Column 5C equals the sum of Columns 2C and 2D minus the sum of Columns 2I and 2J on Worksheet 2, Table 2.1. Note any exceptions.
 - b. Recalculate Worksheet 5, Table 5.1, Column 5D by adding Worksheet 4, Table 4.1, Column 4D for all retail and commercial products by fuel type. Note any exceptions.
 - c. Agree Worksheet 5, Table 5.1, Column 5E to Worksheet 3, Table 3.3, Column 3N, by fuel type and location. Note any exceptions.
 - d. Test the mathematical accuracy of Worksheet 5, Table 5.1, Column 5F by subtracting Columns 5D and 5E from Column 5C by fuel type and location. Recalculate the total for Column 5F and report as an exception if the “Difference between Supply and Sales by Fuel Type” is a negative number. Attach to the *Agreed-Upon Procedures Report* the Participant’s explanation for this difference.

E. Verification of Notifications

For products supplied with RECs, obtain a completed copy of Worksheet 6 from the Participant. Examine the generators listed on Worksheet 6 and which cases (Cases 1-6) the Participant has indicated applies to each generator.

1. Cases 1, 2, 4 and 5

- a. For any generators listed on Worksheet 6 that indicate that Case 1, Case 2, Case 4 or Case 5 applies, collect from Participant the following documents:
 - i. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the utility’s state regulatory authority (for example, the Public Utilities Commission).

- ii. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the state regulatory authority in the state in which the generation producing the RECs occurred, if different from the state in which the utility is operating.
 - iii. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the utility's state environmental authority (for example, the state Department of Environment).
- b. For each generator listed under Case 1, 2, 4 or 5, ensure the two letters described above are provided. If a single utility is associated with more than one generator, then there may be letters in i. and ii. that address multiple generators. In such cases, verify that the letters or disclosures specifically name each generator associated with the specific utility. Note any discrepancies. Attach all letters and disclosures to the accountant's report.

2. Case 3 and Case 6

- a. For any generators listed on Worksheet 6 that indicate that Case 3 or Case 6 applies, collect from Participant the following documents:
 - i. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the utility's state regulatory authority (for example, the Public Utilities Commission).
 - ii. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the state regulatory authority in the state in which the generation producing the RECs occurred, if different from the state in which the utility is operating.
 - iii. Letter or other disclosure from utility(ies) listed in Column 6H addressed to the utility's state environmental authority (for example, the state Department of Environment).
 - iv. Letter or other disclosure from the generator in Column 6A to the utility listed on Column 6H.
- b. If a single utility is associated with more than one generator, then there may be letters in i., ii. and iii. that address multiple generators. In such cases, verify that the letters or disclosures specifically name each generator associated with the specific utility. Note any discrepancies. Attach all letters and disclosures the accountant's report.

F. Non-Renewable Emissions

For Participants selling electricity products and that have made specific purchases from fossil-fueled generating facilities (coal, natural gas, oil, or diesel) verify that each of these purchases is listed on a completed copy Worksheet 7 provided by the Participant.

- a. Obtain documentation (“Wholesale Attestation”, “Generator Attestation”, tracking system reports, and/or copies of reports from local or state air board, operating permits, emissions testing data, etc.) that indicate the emissions rate of the generator (lbs/MWh), and verify that these emission rates are accurately reported on Worksheet 7. Note any exceptions.
- b. Verify the mathematical accuracy of Worksheet 7, and note any discrepancies.
- c. Compare the weighted average emissions rate for NO_x, SO₂, and CO₂ on Worksheet 7, Table 7.2, to the emissions rates listed in Appendix D. Note as an exception any case in which the weighted average emission rate from purchases from the fossil-fueled facility(ies) exceeded the corresponding emission rate given in Appendix D.

G. *New Renewables*

The section only applies if Participant is selling a competitive electricity product that is partially supplied by renewables from a facility(ies) that was operational prior to January 1, 1997 and if this product was Green-e certified prior to January 1, 2006.

The objectives of performing these procedures are to provide assurances relating to the following.

- The quantity and type of renewable electricity sold is accurately calculated and reported; and
 - The Participant purchased and/or generated enough new and non-new renewable electricity to meet its customer demand for the product(s) containing any non-new renewables.
 - Participant purchased and/or generated enough to meet the Green-e “new” requirement for the specific region.
- a. Obtain a completed copy of Worksheet 8 for each Competitive Electricity product that used any non-new renewables toward its total renewables percentage.
 - b. Check that facilities and relevant information listed on Worksheet 8, Table 8.1 agrees with that of the same facilities as listed on Worksheet 1, Table 1.1. Note any exceptions.
 - c. Check the mathematical accuracy of Table 8.2, based on formulae listed in each column header of Table 8.2. Note any exceptions.
 - d. Check that “Percent New” meets or exceeds the minimum allowed by state as listed in the Table A below, and note any exceptions:

Table A: Minimum New Renewable Content for Certain Competitive Electricity Products, by State

Connecticut	Delaware	District of Columbia	Maine	Maryland	Massachusetts
25%	25%	25%	25%	25%	25%
Michigan	New Jersey	New York	Pennsylvania	Rhode Island	Virginia
50%	25%	25%	25%	25%	25%

H. Sales of Green-e Certified Products by Distributors

Worksheet 9 applies only to Participants selling electricity products that are also being sold through one or more distributors other than the Participant.

- a. Obtain a completed copy of Worksheet 9.
- b. Verify that the sales of each product in columns 9B through 9E match Participant's internal records of product sales through each distribution utility. Note any exceptions.
- c. Verify that the totals of columns 9B through 9E match the totals for the corresponding product sales reported in Table 3.1. Note any exceptions.
- d. Verify that the total of column 9F matches the total sales all of products listed on Worksheet 9 by comparing it to the sum of the same products' total sales in Table 3.1. Note any exceptions.

I. Substantiation of Marketing Claims and Non-Nuclear Purchases

- a. Obtain from the Participant a copy of the "Green-e Attestation from Participant." Attach this attestation to the final assurance report. Obtain from the Participant the *Checklist* for the RY being reported. Note any exceptions.
- b. If there are items listed under "Marketing Claims that Need to Be Verified" in the *Checklist*, obtain documentation from the Participant that supports the listed marketing claims. Describe the documents examined, and note if the claims included in the *Checklist* are addressed in those documents. Attach copies of the documents to the Accountant's Report. Note any exceptions.

J. Cost-Based Rates

This section is for Utility Green Pricing Participants only.

- a. Obtain a copy of documentation from the Participant that verifies that the Green-e certified Green Pricing products sold by the Participant are cost-based rates. Note any exceptions.

- i. If the product offering has been approved by the state public utilities commission or other state regulatory agency, a copy of the public utility commission document approving the rate is necessary and sufficient for this assurance.
- ii. If no public utility commission documentation is available, then examine other regulatory documents, such as filings submitted to the Federal Energy Regulatory Commission and other company documents to verify that the product was sold at rates determined in a manner similarly to the Participant's other product offerings.

IV. ACCOUNTANT'S QUALIFICATIONS

The accountant shall be a member in good standing with the American Institute of Certified Public Accountants or a member in good standing and certified as an Internal Auditor with the Institute of Internal Auditors (IIA).

V. HOW TO GET HELP

Should assistance be required, Center for Resource Solutions staff are available to answer questions. Questions relating to the verification may be directed to: Alex Pennock at 415-561-2100 or alex@resource-solutions.org. To obtain electronic copies of this document, along with attestations and worksheets, look on our Web Page at http://www.green-e.org/verif_docs.html.

APPENDIX A: GLOSSARY OF TERMS

Agreed-Upon Procedures Report: The report supplied to CRS prepared by the Auditor detailing the results of the annual verification audit by performing the procedures stipulated in the *Annual Process Audit Protocol*.

Biomass: Eligible biomass resources for Green-e certified products include: landfill gas, digester gas, plant-based agricultural, vegetative and food processing waste, bioenergy crops, clean urban waste wood, and mill residues. There are some states that have exclusions to some of these biomass resources.

Busbar: In electric utility operations, a busbar is a conductor that serves as a common connection for two or more circuits. It may be in the form of metal bars or high tension cables.

Certificate: see **Renewable Energy Certificate**.

Customer: For the purposes of this assurance protocol, the customer is identified as the party who has purchased a Green-e certified product from the Participant.

Eligible Renewable Generator: Renewable generators who have legal documentation verifying the name, address, capacity, fuel type and operational date used and whose generation types fall within the Green-e definition of renewable resources.

Eligible Renewable Resource: As defined by the *Green-e Renewable Energy Program National Standard*. These include wind, solar photovoltaic, geothermal, small and/or low-impact hydropower, and most types of biomass.

Geothermal: Natural heat and steam from within the earth that is captured to generate electric power. Geothermal energy can also be used for space heating or industrial steam.

Generator: The facility that physically generates the electricity.

Green-e Annual Verification Submission: The collected, completed and audited documents required to be submitted annually to the Center for Resource Solutions as part of certification. These documents include: The *Agreed-Upon Procedures Report*, all completed *Worksheets* and all documents required by the *Checklist*.

Green-e Renewable Energy Program National Standard: The governing document for Green-e certification. It is available on the Green-e Web site at http://www.green-e.org/getcert_re_obli_stan.shtml.

Green-e Renewable Energy Certification Program Annual Process Audit Protocol: Provides instructions for the Auditor on the procedures to perform in order to verify a Participant's annual sales and supply of renewable energy and/or RECs.

Green-e Verification Cover Letter: A letter provided to each Participant at the start of the verification process that provides an outline of requirements for verification and relevant documents necessary to complete verification.

Hydroelectric: A technology that produces electricity from falling water that turns a generator.

Kilowatt-hour (kWh): The most commonly-used unit of measure telling the amount of electricity consumed over time. It means one kilowatt of electricity supplied for one hour.

Megawatt-hour (MWh): One thousand kilowatt hours.

New Renewable: With the exception outlined in section III.G above, only new renewable resources are eligible to participate in Green-e certified products. The term “new” is defined to include any eligible renewable facility beginning operation after January 1, 1997, or repowered after that date.

Participant: An entity offering for sale at least one Green-e certified REC or electricity product to retail or wholesale customers.

POP Tags: Stands for “Point-of-Purchase” Tags. POP Tags or “mini tags” are small quantities of renewable energy attributes sold at point-of-purchase to offset the consumer's energy use and/or emissions from a particular activity.

Product: The renewable energy that a Participant offers to sell to consumers under terms and conditions specific to an offer or to a tariff.

Renewable Energy Certificate (REC): For purposes of participating in Green-e, eligible renewable generation may be characterized as having a commodity electricity attribute and a renewable attribute, sometimes referred to as a “greenness” attribute. Hence, for each MWh of eligible renewable energy generated, a corresponding MWh of renewable attribute is generated. This renewable attribute may be separately documented from the commodity electricity through the use of a certificate or a “ticket”, which the generator may then sell or broker separately from the commodity energy. For the purposes of this report, one REC is equivalent to the renewable attributes from one MWh of eligible renewable generation.

Renewable Energy Tracking System: A regional, software-based system in place to issue RECs from the renewable generation located in its area, track REC ownership transaction between parties, and record REC retirement. Examples are NEGIS in New England, ERCOT in Texas or PJM-GATS in the Mid-Atlantic.

Renewable MWh: A term used in this document to refer to RECs and/or renewable electricity.

Renewable Portfolio Standard: A state or federal level policy that requires that a minimum amount (usually a percentage) of electricity supply provided by each supply company is to come from renewable energy.

Renewable Power: Electricity generated from eligible biomass, wind, solar thermal, photovoltaic, geothermal, and eligible hydroelectric resources. Also called renewable resources, renewable supply, and renewable electricity.

Reporting Year: The reporting year is the period beginning January 1 in the sales year being reported or the date the Participant began selling its Green-e certified product, and ending on December 31 of that year.

Solar: Refers to sources that use solar radiation to produce electricity. Photovoltaic technologies convert sunlight directly into electricity. Solar thermal electric facilities use the heat of the sun to generate electricity.

Ticket: See **Renewable Energy Certificate**.

Vintage: The vintage of a renewable MWh is the date that the renewable electric generation was measured by the system operator or utility meter at the generator site. The vintage of a generator or generating facility is the date that the facility was placed into service.

Wholesale Supplier: A company that sells renewable MWh to a Participant. This company may be the renewable generator or may be a third party broker. May also be called a wholesaler or wholesale marketer.

Wind: A renewable resource that uses wind to turn a turbine to generate electricity.

APPENDIX B: DESCRIPTION OF DOCUMENT TITLES AND OTHER INFORMATION NEEDED BY THE ACCOUNTANT

The following is a list of information that Participants need to provide to their accountant and should be tailored to each particular engagement as reports and information will vary.

- a. Contract, billing statement or other third party documentation that contains information of MWh of renewables purchased and/or generated, date generated and generating facility.
- b. Billing invoices to customers. Where the Participant has resold renewable MWh for resale, a copy of the contract and any other information necessary for the accountant.
- c. For any generating facilities owned by the party undergoing this verification, meter reading documentation made by a third party (i.e., scheduling coordinator or meter data management agent) supporting the generation amounts.
- d. **Product Content Label:** The disclosure to customers of the annual mix of resources used to supply a Green-e certified product for the RY being reported.
- e. **Internal Reporting Documents that Indicate Sales by Month:** A report from the Participant that contains the detail of sales per customer for each product sold and that was used to complete Worksheet 3. The accountant will need to have the data sorted by customer class, by product, and by customer location (state).
- f. **Green-e Program Verification Worksheets:** A series of worksheets to be filled in by the Participant with data from the supply for and sales of Green-e certified products that is verified by the Auditor.
 - i. **“Green-e Accountant Worksheet 1: Detail of Purchases”:** A report that contains the detail of annual purchases and/or generation (renewable MWh purchased and/or generated by quarter generated) used by Participants in their certified product(s). This report is used to complete Worksheet 2.
 - ii. **“Green-e Accountant Worksheet 2: Verification of Eligible Renewables”:** This worksheet provides information about the renewable MWh purchases and/or generation that support products offered by Participants during the reporting year being reported. Worksheet 2 identifies the quantity of renewables purchased and/or

- generated (and resold, if applicable) by resource type and location of generation.
- iii. **“Green-e Accountant Worksheet 3: Verification of Green-e Certified Sales”**: This worksheet provides information about how purchases and/or generation recorded on Worksheet 2 were allocated between the various renewable energy products offered by Participants to retail and wholesale customers.
 - iv. **“Green-e Accountant Worksheet 4: Verification of Product Content Label”**: This worksheet converts the percentage of specific purchases and/or generation in the *Product Content Label* to MWh of each type renewable resource sold to customers in the form of renewable energy or RECs.
 - v. **“Green-e Accountant Worksheet 5: Balance of Supply and Demand”**: This worksheet checks that actual supply of renewable energy claimed in certified products matches with product sales.
 - vi. **“Green-e Accountant Worksheet 6: Verification of Notifications”**: This worksheet documents required notifications for Participants using RECs to supply their Green-e certified product(s) if the REC transactions involved a utility at any point.
 - vii. **“Green-e Accountant Worksheet 7: Verification of Emissions from Non-Green-e-Eligible Generation”**: This worksheet calculates the weighted average emissions for electricity products for which specific purchases and/or generation of non-eligible resources took place, to ensure that they do not exceed the emissions limits in Appendix D.
 - viii. **“Green-e Accountant Worksheet 8: Verification of New Renewables”**: This worksheet calculates the percent of new renewable MWh in a competitive electricity product in order to verify that new renewables meet or exceed the minimums listed by state in Section III.G.
 - ix. **“Green-e Accountant Worksheet 9: Sales of Green-e Certified Products by Distributors Other than Participant”**: This worksheet applies to Participants selling one or more Green-e certified electricity product through two or more distributors, in order to report sales of the product(s) by distributor.
- g. **“Green-e Attestation from Program Participant”** signed by the company for which the assurance protocol is being conducted. It is included as Appendix E of the *Participant Instructions*.
 - h. **“Green-e Renewable Attestation(s) from Wholesale Provider of Electricity or RECs”**: For renewable electricity or RECs purchased for products sold in the RY being reported, Participant will need one copy filled

out by each wholesaler from whom it purchased these renewables, and from each wholesaler that was part of the chain of ownership of these renewables

- i. **“Green-e Renewable Generator Registration Form and Attestation(s)”**: For renewable electricity or RECs purchased and/or generated for products sold in the RY being reported, Participant will need one copy filled out by each generator of renewable MWh that Participant purchased from, whether Participant purchased directly from the generator or through one or more wholesalers, unless the participant is purchasing a Green-e certified wholesale product or using tracking system reports to attest to purchase. If Participant owns the generation facility supplying renewable MWh for a Green-e certified product, Participant must complete and supply a copy of the “Generator Attestation” for those renewable MWh.
- j. **“Green-e Attestation for Renewable Energy Certificates (RECs) Delivered From a Small Solar/Wind/Hydro Electric Power Facility”**: Serves the same function as and is to be used in the same was as the “Generator Attestation” or renewable MWh purchases and/or generation from every wind, solar, and hydro generator with nameplate capacity under 10 kW.
- k. **“Tracking System Reports”** in lieu of generator or wholesaler attestations if the reports contain information on the relevant generators and contain all the information requested by the above attestations.
- l. **“Green-e Attestation of Non-Eligible Electricity Purchase and Emissions Reporting”**: For each specific purchase and/or generation of MWh of non-eligible electricity used to supply a Green Pricing or Competitive Electricity product sold in the RY being reported, Participant will need one copy filled out by each generator from whom it purchased or which generated these MWh.
- m. **“Green-e Verification Checklist”**: This document was provided by CRS to the Participant. It contains information regarding the products that are subject to this process audit, the worksheets that must be completed by the Participant, and any additional reporting requirements for the Participant. Participant should provide a copy to the Auditor.

APPENDIX C: EXCERPT FROM AN EXAMPLE AGREED-UPON PROCEDURES REPORT

Sample Report Excerpts Under Section AT600, Agreed-Upon Procedures

(Note that if the accountant is performing agreed-upon procedures under auditing standards, the accountant should refer to Section AU622 for the proper reporting excerpts.)

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of
XYZ Energy Incorporated
and the Center for Resource Solutions

We have performed the procedures enumerated below, which were agreed to by XYZ Energy Incorporated, solely to assist you with respect to complying with annual reporting requirements of the Center for Resource Solutions' Green-e Renewable Energy Certification Program for the year ended December 31, 20XX. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

[The accountant would include paragraphs to enumerate procedures performed, reports used and findings.] SEE THE FOLLOWING AS AN EXAMPLE:

We obtained an internally generated report from XYZ Energy Incorporated that contained the detail of renewable energy purchases (MWh purchased, date generated and generating facility), "Worksheet 1", and is attached hereto as Exhibit 1. We performed the following procedures:

- a. Recalculated the MWh by generating facility and fuel type on the "Worksheet 1" without exception:
- b. Selected a sample of purchases, using a confidence level of 90%, a tolerable deviation of 10% and an expected deviation of 3%. This resulted in 95 purchase transactions being selected and the following tests were performed:

- i. Compared each selected purchase transaction to a copy of the billing invoice noting that the MWh RECs purchased and date of generation were in agreement.
- ii. For testing of the date of generation, all items selected from the “Worksheet 1” agreed to the billing invoice without exception.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the compliance of the annual reporting requirements of the Center for Resource Solutions’ Green-e Renewable Energy Certification Program. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

[date and signature]

Note: This is a partial example of an Agreed-Upon Procedures Assurance Report. This example does not complete all of the steps required by the Green-e Process Audit.

APPENDIX D: MAXIMUM EMISSION RATES BY STATE

Use these emissions factors as directed by Section III.F above. All values are in pounds per megawatt-hour (lbs/MWh).¹⁰

By Utility – For Green Pricing Products

	NO _x	SO ₂	CO ₂
Alliant Energy	4.40	7.52	1,965.79
Buckeye Power	5.13	16.54	1,844
City of Palo Alto	0.65	0.17	633.06
Platte River	3.56	0.86	2,474.40
Roseville	0.65	0.17	633.06
Santee Cooper	1.96	4.42	893.25
SMUD	0.07	0.00	522.35
TVA	3.72	9.37	1,428.43
We Energies	3.53	7.21	1,727.38
Xcel Energy CO	3.65	5.65	2,209.73
Xcel Energy MN	3.44	6.89	1,905.35

By Region – For Competitive Electricity Products sold in more than one state

	NO _x	SO ₂	CO ₂
New England ISO	1.5	3.78	879.11
New York ISO	1.46	4.13	978.48
PJM	2.47	7.65	1,097.55

By State – For Competitive Electricity Products sold in a single state

	NO _x	SO ₂	CO ₂
California	0.56	0.17	633.06
Connecticut	1.36	2.24	738.83
Delaware	3.5	13.06	1,970.94
District of Columbia	5.21	13.62	2,656.96
Maine	1.43	2.12	655.09
Maryland	3.49	10.09	1,372.83
Massachusetts	2.00	5.57	1,293.15
Michigan	3.35	7.06	1,564.73
New Jersey	1.37	2.13	732.55
New York	1.46	4.13	979.68
Ohio	5.13	16.54	1,844.00
Pennsylvania	2.71	9.51	1,234.10
Rhode Island	0.53	0.19	1,001.70
Virginia	2.58	5.83	1,231.58

¹⁰ Emissions rates from EPA eGRIDPC 2002, Version 2.01.

Green-e Renewable Energy Certification Program Verification Worksheets

Green-e Accountant Worksheet 1: Detail of Purchases

Green-e Accountant Worksheet 2: Verification of Eligible Renewables

Green-e Accountant Worksheet 3: Verification of Green-e Certified Sales

Green-e Accountant Worksheet 4: Verification of Product Content Label

Green-e Accountant Worksheet 5: Balance of Supply and Demand

Green-e Accountant Worksheet 6: Verification of Notifications

Green-e Accountant Worksheet 7: Verification of Emissions from Non-Green-e-Eligible Generation

Green-e Accountant Worksheet 8: Verification of New Renewables

Green-e Accountant Worksheet 9: Sales of Green-e Certified Products by Distributors Other than Participant

A note on filling in these worksheets: Almost every column has a unique header. For example, the fifth column in Worksheet 3 is referred to as "3E" (since E is the fifth letter of the alphabet), regardless of the number of the Table that the column appears in. These column headers are often referred to in formulae provided to help you calculate certain numbers throughout the Worksheets. For example, if column 5N has the formula "[5L - 5M]" then subtract the value in column 5L for the value in 5M, and put that new value in 5N.

Additional Instructions for filling out these *Worksheets* can be found in Section III of the *Annual Process Audit Instructions for Participants in the Green-e Renewable Energy Certification Program*.

These worksheets are used by the Center for Resource Solutions as part of the Annual Verification Process that is required of all participating renewable energy marketers and utilities. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.

GREEN-E ACCOUNTANT WORKSHEET 1

Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filing Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	Location:		EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Elec- tricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Generation Quarter (1, 2, 3, 4)	Year	Attestation Type
	City	State or Province									
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8,000	11,040.364	Electric	Biomass	3	2005	G
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8,000	6,715.085	Electric	Biomass	4	2005	G
Buffalo Mountain V	Oliver Sprit	TN	GPS-W-01	Oct-2000	2,000	775.350	Electric	Wind	4	2005	G
Buffalo Mountain E	Oliver Sprit	TN		Dec-2004	27,000	17,569.368	Electric	Wind	1	2006	W
Buffalo Mountain E	Oliver Sprit	TN		Dec-2004	27,000	10,580.328	Electric	Wind	2	2006	W
Buffalo Mountain E	Oliver Sprit	TN		Dec-2004	27,000	7,625.664	Electric	Wind	3	2006	W
Buffalo Mountain E	Oliver Sprit	TN		Dec-2004	27,000	16,432.776	Electric	Wind	4	2006	W

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D
 ** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*
 *** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filling Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	Location:		EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Electricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Quarter (1, 2, 3, 4)	Generation Date	Attestation Type Included***
	City	State or Province									
Adventure Science	Nashville	TN	GPS-S-01	Apr-2000	0.025	5,239	Electricit	Solar	1	2006	G
Adventure Science	Nashville	TN	GPS-S-01	Apr-2000	0.025	7,884	Electricit	Solar	2	2006	G
Adventure Science	Nashville	TN	GPS-S-01	Apr-2000	0.025	7,786	Electricit	Solar	3	2006	G
Adventure Science	Nashville	TN	GPS-S-01	Apr-2000	0.025	2,845	Electricit	Solar	4	2006	G
Dollywood Tram C	Pigeon For	TN	GPS-S-02	May-2000	0.008	1,847	Electricit	Solar	1	2006	G
Dollywood Tram C	Pigeon For	TN	GPS-S-02	May-2000	0.008	3,455	Electricit	Solar	2	2006	G
Dollywood Tram C	Pigeon For	TN	GPS-S-02	May-2000	0.008	3,114	Electricit	Solar	3	2006	G
Dollywood Tram C	Pigeon For	TN	GPS-S-02	May-2000	0.008	1,748	Electricit	Solar	4	2006	G
Gibson County Hig	Trenton	TN	GPS-S-03	Aug-2000	0.016	4,207	Electricit	Solar	1	2006	G
Gibson County Hig	Trenton	TN	GPS-S-03	Aug-2000	0.016	7,186	Electricit	Solar	2	2006	G
Gibson County Hig	Trenton	TN	GPS-S-03	Aug-2000	0.016	7,050	Electricit	Solar	3	2006	G
Gibson County Hig	Trenton	TN	GPS-S-03	Aug-2000	0.016	3,738	Electricit	Solar	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D

** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*

*** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filling Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	City	State or Province	EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Elec- tricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Generation Date:		Attestation Type Included***
									Quarter (1, 2, 3, 4)	Year	
Ijams Nature Cent	Knoxville	TN	GPS-S-04	Sep-2000	0.014	2,958	Electric	Solar	1	2006	G
Ijams Nature Cent	Knoxville	TN	GPS-S-04	Sep-2000	0.014	5,618	Electric	Solar	2	2006	G
Ijams Nature Cent	Knoxville	TN	GPS-S-04	Sep-2000	0.014	5,699	Electric	Solar	3	2006	G
Ijams Nature Cent	Knoxville	TN	GPS-S-04	Sep-2000	0.014	3,003	Electric	Solar	4	2006	G
Cocke County Higl	Newport	TN	GPS-S-05	Dec-2000	0.008	2,288	Electric	Solar	1	2006	G
Cocke County Higl	Newport	TN	GPS-S-05	Dec-2000	0.008	3,795	Electric	Solar	2	2006	G
Cocke County Higl	Newport	TN	GPS-S-05	Dec-2000	0.008	3,595	Electric	Solar	3	2006	G
Cocke County Higl	Newport	TN	GPS-S-05	Dec-2000	0.008	2,229	Electric	Solar	4	2006	G
Duffield Primary St	Duffield	VA	GPS-S-06	Feb-2001	0.008	2,254	Electric	Solar	1	2006	G
Duffield Primary St	Duffield	VA	GPS-S-06	Feb-2001	0.008	3,928	Electric	Solar	2	2006	G
Duffield Primary St	Duffield	VA	GPS-S-06	Feb-2001	0.008	3,505	Electric	Solar	3	2006	G
Duffield Primary St	Duffield	VA	GPS-S-06	Feb-2001	0.008	2,171	Electric	Solar	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D

** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*

*** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filing Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	City	Location: State or Province	EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Elec-tricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Quarter (1, 2, 3, 4)	Generation Date: Year	Attestation Type Included***
Sci-Quest	Huntsville	AL	GPS-S-07	Feb-2001	0.025	7.120	Electricit	Solar	1	2006	G
Sci-Quest	Huntsville	AL	GPS-S-07	Feb-2001	0.025	8.736	Electricit	Solar	2	2006	G
Sci-Quest	Huntsville	AL	GPS-S-07	Feb-2001	0.025	9.078	Electricit	Solar	3	2006	G
Sci-Quest	Huntsville	AL	GPS-S-07	Feb-2001	0.025	4.920	Electricit	Solar	4	2006	G
Dollywood Tram D	Pigeon For	TN	GPS-S-08	Mar-2001	0.008	2.192	Electricit	Solar	1	2006	G
Dollywood Tram D	Pigeon For	TN	GPS-S-08	Mar-2001	0.008	2.976	Electricit	Solar	2	2006	G
Dollywood Tram D	Pigeon For	TN	GPS-S-08	Mar-2001	0.008	3.079	Electricit	Solar	3	2006	G
Dollywood Tram D	Pigeon For	TN	GPS-S-08	Mar-2001	0.008	2.185	Electricit	Solar	4	2006	G
American Museum	Oak Ridge	TN	GPS-S-09	Apr-2001	0.014	4.055	Electricit	Solar	1	2006	G
American Museum	Oak Ridge	TN	GPS-S-09	Apr-2001	0.014	4.860	Electricit	Solar	2	2006	G
American Museum	Oak Ridge	TN	GPS-S-09	Apr-2001	0.014	1.765	Electricit	Solar	3	2006	G
American Museum	Oak Ridge	TN	GPS-S-09	Apr-2001	0.014	2.711	Electricit	Solar	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D

** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*

*** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filing Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	City	Location: State or Province	EIA or QF ID Number*	Date of 1st Facility Operation or Rerowaring	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Elec- tricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Generation Date: Quarter (1, 2, 3, 4)	Year	Attestation Type Included***
Lover's Lane Soccl	Bowling Gir	KY	GPS-S-10	Jun-2001	0.033	5.351	Electricit	Solar	1	2006	G
Lover's Lane Soccl	Bowling Gir	KY	GPS-S-10	Jun-2001	0.033	15.147	Electricit	Solar	2	2006	G
Lover's Lane Soccl	Bowling Gir	KY	GPS-S-10	Jun-2001	0.033	12.824	Electricit	Solar	3	2006	G
Lover's Lane Soccl	Bowling Gir	KY	GPS-S-10	Jun-2001	0.033	4.480	Electricit	Solar	4	2006	G
Finley Stadium	Chattanooc	TN	GPS-S-11	Jul-2001	0.077	16.334	Electricit	Solar	1	2006	G
Finley Stadium	Chattanooc	TN	GPS-S-11	Jul-2001	0.077	27.523	Electricit	Solar	2	2006	G
Finley Stadium	Chattanooc	TN	GPS-S-11	Jul-2001	0.077	20.504	Electricit	Solar	3	2006	G
Finley Stadium	Chattanooc	TN	GPS-S-11	Jul-2001	0.077	12.043	Electricit	Solar	4	2006	G
Florence Water Trf	Florence	AL	GPS-S-13	Aug-2002	0.029	8.035	Electricit	Solar	1	2006	G
Florence Water Trf	Florence	AL	GPS-S-13	Aug-2002	0.029	11.994	Electricit	Solar	2	2006	G
Florence Water Trf	Florence	AL	GPS-S-13	Aug-2002	0.029	13.782	Electricit	Solar	3	2006	G
Florence Water Trf	Florence	AL	GPS-S-13	Aug-2002	0.029	6.581	Electricit	Solar	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D
 ** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*
 *** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

**GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases**

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filing Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	City	State or Province	EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Elec- tricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Generation Date: Quarter (1, 2, 3, 4)	Attestation Type	Included***
University of Mississ	University	MS	GPS-S-14	Sep-2002	0.029	8.018	Electricit	Solar	1	2006	G
University of Mississ	University	MS	GPS-S-14	Sep-2002	0.029	13.365	Electricit	Solar	2	2006	G
University of Mississ	University	MS	GPS-S-14	Sep-2002	0.029	12.827	Electricit	Solar	3	2006	G
University of Mississ	University	MS	GPS-S-14	Sep-2002	0.029	7.213	Electricit	Solar	4	2006	G
MSU Landscape A	Mississippi	MS	GPS-S-15	Dec-2002	0.015	3.765	Electricit	Solar	1	2006	G
MSU Landscape A	Mississippi	MS	GPS-S-15	Dec-2002	0.015	7.018	Electricit	Solar	2	2006	G
MSU Landscape A	Mississippi	MS	GPS-S-15	Dec-2002	0.015	6.351	Electricit	Solar	3	2006	G
MSU Landscape A	Mississippi	MS	GPS-S-15	Dec-2002	0.015	3.367	Electricit	Solar	4	2006	G
BRIDGES Facility	Memphis	TN	GPS-S-16	Sep-2004	0.028	6.695	Electricit	Solar	1	2006	G
BRIDGES Facility	Memphis	TN	GPS-S-16	Sep-2004	0.028	12.711	Electricit	Solar	2	2006	G
BRIDGES Facility	Memphis	TN	GPS-S-16	Sep-2004	0.028	12.076	Electricit	Solar	3	2006	G
BRIDGES Facility	Memphis	TN	GPS-S-16	Sep-2004	0.028	6.065	Electricit	Solar	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D

** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*

*** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 1 (continuation)
Detail of Purchases

Reporting Year (RY): 2006 Name of Company: Tennessee Valley Authority
 Date Completed: 04/20/2007 Name of Person Filling Out Worksheet: Holly B. Jordan

List only renewable MWh that are being claimed for this RY. If a facility listed in Table 1.1 also provided renewable MWh claimed in the previous RY but that would be eligible for this RY, do NOT list those previously claimed renewable MWh in Table 1.1. Do NOT list non-eligible generation being used in a Competitive Electricity Product; list it in Worksheet 7.

Renewable MWh purchased or generated by Participant for sales in this RY should be listed such that the amount generated in each quarter is recorded on a separate row, even if a single facility is providing multiple quarters of generation.

Table 1.1: Purchases of Eligible Renewables (add rows as necessary)

1A	1B	1C	1D	1E	1F	1G	1H	1I	1J	1K	1L
Generating Facility Name	City	Location: State or Province	EIA or QF ID Number*	Date of 1st Facility Operation or Repowering	Nameplate Capacity (MW)	MWh Purchased or Generated for this RY	Electricity or REC	Fuel Type** (e.g. wind, solar, LFG)	Generation Quarter (1, 2, 3, 4)	Year	Attestation Type Included***
Morgan County Vd	Wartburg	TN	GPS-S-17	Jul-2005	0.006	2.198	Electricity	Solar	1	2006	G
Morgan County Vd	Wartburg	TN	GPS-S-17	Jul-2005	0.006	2.449	Electricity	Solar	2	2006	G
Morgan County Vd	Wartburg	TN	GPS-S-17	Jul-2005	0.006	2.784	Electricity	Solar	3	2006	G
Morgan County Vd	Wartburg	TN	GPS-S-17	Jul-2005	0.006	2.188	Electricity	Solar	4	2006	G
Buffalo Mountain V	Oliver Spring	TN	GPS-W-02	Oct-2000	2.000	862.481	Electricity	Wind	1	2006	G
Buffalo Mountain V	Oliver Spring	TN	GPS-W-02	Oct-2000	2.000	485.701	Electricity	Wind	2	2006	G
Buffalo Mountain V	Oliver Spring	TN	GPS-W-02	Oct-2000	2.000	518.905	Electricity	Wind	3	2006	G
Buffalo Mountain V	Oliver Spring	TN	GPS-W-02	Oct-2000	2.000	673.730	Electricity	Wind	4	2006	G
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8.000	10,876.995	Electricity	Biomass	1	2006	G
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8.000	7,025.626	Electricity	Biomass	2	2006	G
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8.000	7,468.866	Electricity	Biomass	3	2006	G
TVA Allen Fossil P	Memphis	TN	GPS-FP-01	Jan-2002	8.000	8,121.369	Electricity	Biomass	4	2006	G

Notes:

* If the facility listed has an Energy Information Administration or FERC Qualifying Facility number, record it in 1D

** For a list of eligible renewable fuel types, see Section II.A of the *National Standard*

*** Attestation Types: G = Generator; N = NEGIS; P = PJM-GATS; W = Wholesale; S = Small Generator

GREEN-E ACCOUNTANT WORKSHEET 3, cont. Verification of Green-e Certified Sales

Please fill out a separate Table 3.2 for total REC sales and total Electricity product sales

This copy of Table 3.2 represents the total sales of (check one): RECs Electricity

Table 3.2: Retail Green-e Certified Sales by Location of Customer (do not list Wholesale Sales here; report them in Table 3.3)

	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware	D.C.	Florida
Residential	# RECs or MWh	2,406.13								
	# Customers	700								
Non-Residential	# RECs or MWh	1,669.050								
	# Customers	25								

	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana	Maine
Residential	# RECs or MWh	1,044.420						455.100		
	# Customers	368						190		
Non-Residential	# RECs or MWh	243.600						390.450		
	# Customers	13						8		

	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	Montana	Nebraska	Nevada	New Hampshire
Residential	# RECs or MWh				643.350					
	# Customers				192					
Non-Residential	# RECs or MWh				237.450					
	# Customers				8					

GREEN-E ACCOUNTANT WORKSHEET 3, cont.
Verification of Green-e Certified Sales

This copy of Table 3.2 represents the total sales of (check one): RECs Electricity

Table 3.2, continued: Green-e Certified Sales by Location of Customer

	New Jersey	New Mexico	New York	North Carolina	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island
Residential				125,100						
# RECs or MWh				41						
# Customers				100,800						
Non-Residential				2						
# RECs or MWh										
# Customers										

	South Carolina	South Dakota	Tennessee	Texas	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin
Residential			25,998,268							
# RECs or MWh			8,363							
# Customers			25,007,775							
Non-Residential			438							
# RECs or MWh										
# Customers										

	Wyoming	Other US Territories	Canada	Other Int'l	TOTAL US	TOTAL
Residential					30,672,372	
# RECs or MWh					9,854	
# Customers					27,649,125	
Non-Residential					494	
# RECs or MWh						
# Customers						

Notes: Some distributors serve multiple states. Data is not collected by state. Therefore, MWh are included where majority of participants are served.

GREEN-E ACCOUNTANT WORKSHEET 3, cont.
Verification of Green-e Certified Sales

Table 3.3: Wholesale Green-e Certified Sales (add rows as necessary)

3J	3K	3L	3M	3N	3O	3P	3Q	3R
Generating Facility Name	Location (City, State)	Generation Date (m/y or Q/y)	Date Resold (m/y, Q/y or year)	MWh Resold	Sold RECs or Elec.?	Renewable Fuel Type	Name of Purchaser	Purchaser Sells Green-e Product? (Y/N)
Adventure Science	Nashville, TN	Qtr 1/2006	2006	5.239	Electricity	Solar		Y
Adventure Science	Nashville, TN	Qtr 2/2006	2006	7.884	Electricity	Solar		Y
Dollywood Tram C	Pigeon Forge, TN	Qtr 1/2006	2006	1.847	Electricity	Solar		Y
Dollywood Tram C	Pigeon Forge, TN	Qtr 2/2006	2006	3.455	Electricity	Solar		Y
Dollywood Tram D/E	Pigeon Forge, TN	Qtr 1/2006	2006	2.192	Electricity	Solar		Y
Dollywood Tram D/E	Pigeon Forge, TN	Qtr 2/2006	2006	2.976	Electricity	Solar		Y
Gibson County High	Trenton, TN	Qtr 1/2006	2006	4.207	Electricity	Solar		Y
Gibson County High	Trenton, TN	Qtr 2/2006	2006	7.186	Electricity	Solar		Y
Ijams Nature Center	Knoxville, TN	Qtr 1/2006	2006	2.958	Electricity	Solar		Y
Ijams Nature Center	Knoxville, TN	Qtr 2/2006	2006	5.618	Electricity	Solar		Y
Cocke County High	Newport, TN	Qtr 1/2006	2006	2.288	Electricity	Solar		Y
Cocke County High	Newport, TN	Qtr 2/2006	2006	3.795	Electricity	Solar		Y
Duffield Primary	Duffield, VA	Qtr 1/2006	2006	2.254	Electricity	Solar		Y
Duffield Primary	Duffield, VA	Qtr 2/2006	2006	3.928	Electricity	Solar		Y
Sci-Quest	Huntsville, AL	Qtr 1/2006	2006	7.120	Electricity	Solar		Y
Sci-Quest	Huntsville, AL	Qtr 2/2006	2006	8.736	Electricity	Solar		Y

Table 3.4: Total Wholesale Sales by Customer Type (calculate from Table 3.3)

3S	3T
Total Wholesale Sales to Green-e Participants (MWh)	Total Wholesale Sales to Other Customers (MWh)
Sum 3N for generators with 'Y' in 3R	Sum 3N for generators with 'N' in 3R

Notes:

GREEN-E ACCOUNTANT WORKSHEET 3, cont.
Verification of Green-e Certified Sales

Table 3.3: Wholesale Green-e Certified Sales (add rows as necessary)

3J	3K	3L	3M	3N	3O	3P	3Q	3R
Generating Facility Name	Location (City, State)	Generation Date (m/y or Q/y)	Date Resold (m/y, Q/y or year)	MWh Resold	Sold RECs or Elec.?	Renewable Fuel Type	Name of Purchaser	Purchaser Sells Green-e Product? (Y/N)
American Museum of	Oak Ridge, TN	Qtr 1/2006	2006	4.055	Electricity	Solar		Y
American Museum of	Oak Ridge, TN	Qtr 2/2006	2006	4.860	Electricity	Solar		Y
Lover's Lane Soccer	Bowling Green,	Qtr 1/2006	2006	5.351	Electricity	Solar		Y
Lover's Lane Soccer	Bowling Green,	Qtr 2/2006	2006	15.147	Electricity	Solar		Y
Finley Stadium	Chattanooga, TN	Qtr 1/2006	2006	16.334	Electricity	Solar		Y
Finley Stadium	Chattanooga, TN	Qtr 2/2006	2006	27.523	Electricity	Solar		Y
Florence Water	Florence, AL	Qtr 1/2006	2006	8.035	Electricity	Solar		Y
Florence Water	Florence, AL	Qtr 2/2006	2006	11.994	Electricity	Solar		Y
University of	University, MS	Qtr 1/2006	2006	8.018	Electricity	Solar		Y
University of	University, MS	Qtr 2/2006	2006	13.365	Electricity	Solar		Y
MSU Landscape	Mississippi State,	Qtr 1/2006	2006	3.765	Electricity	Solar		Y
MSU Landscape	Mississippi State,	Qtr 2/2006	2006	7.018	Electricity	Solar		Y
BRIDGES Facility	Memphis, TN	Qtr 1/2006	2006	6.695	Electricity	Solar		Y
BRIDGES Facility	Memphis, TN	Qtr 2/2006	2006	12.711	Electricity	Solar		Y
Morgan County	Wartburg, TN	Qtr 1/2006	2006	2.198	Electricity	Solar		Y
Morgan County	Wartburg, TN	Qtr 2/2006	2006	2.449	Electricity	Solar		Y

Table 3.4: Total Wholesale Sales by Customer Type (calculate from Table 3.3)

3S	3T
Total Wholesale Sales to Green-e Participants (MWh)	Total Wholesale Sales to Other Customers (MWh)
Sum 3N for generators with 'Y' in 3R	Sum 3N for generators with 'N' in 3R

Notes:

GREEN-E ACCOUNTANT WORKSHEET 4

Verification of Product Content Label

Complete a copy of Table 4.1 for each unique blend of resources sold in the retail market, including each blend sold under a Multiple Mix Product contract. Use separate a sheet for each product or mix. You only have to fill in Reporting Year, Date, Name of Company and Name of Person on the first sheet.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan
 Product Name: Green Power Switch

(#1) Total sales for this product/mix: 58,321.497 MWh

Table 4.1: Claimed Product Content

4A	4B	4C	4D
Eligible Renewable Fuel Type(s)*	Location of Generation**	Fuel Mix Claimed in Product Content Label (%)	Renewables [4C * #1 above]
Solar	National	0.50%	291.607
Wind	National	73.00%	42,574.693
Biomass	National	26.50%	15,455.197
		0.00%	
		0.00%	
		0.00%	

* Fill in renewable type(s) consistent with types claimed only for the product in question
 ** If not making a regional claim to your customers about a particular fuel or about a product that contains electricity or RECs generated from a particular fuel, you may type 'National'. If making a regional claim, then break out fuel type by location of generation consistent with product locational claim.

GREEN-E ACCOUNTANT WORKSHEET 7

Verification of Emissions from Non-Green-e-Eligible Generation

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Product: Green Power Switch

Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan
 State sold: _____

The purpose of this worksheet is to verify that the Green-e certified product sold in this Reporting Year meets emissions criteria established by the Green-e Standard. Fill out a copy of Worksheet 7 for each certified *electricity** product you sell for which you made specific purchases of electricity generated from non eligible resources. Provide a completed copy of the "Green-e Attestation of Non-Eligible Electricity Purchase and Emissions Reporting" for each facility from which you are allocating non-eligible generation to this product.

Table 7.1: Average Emissions Factors for Specific Purchases of Non-Eligible Electricity (add rows as necessary)

7A	7B	7C	7D	7E	7F	7G	7H
Specific Generator Facility Name or Wholesale Supplier	MWh Purchased	Average NOx emissions** (lbs/MWh)	Average SO2 emissions** (lbs/MWh)	Average CO2 emissions** (lbs/MWh)	Total NOx	Total SO2	Total CO2
					[7B * 7C]	[7B * 7D]	[7B * 7E]
Total							

Table 7.2: Weighted Averages of Emissions from Specific Non-Eligible Electricity (lbs/MWh)

7I	7J	7K
Weighted Average NOx Emissions	Weighted Average SO2 Emissions	Weighted Average CO2 Emissions
[Total 7F / Total 7B]	[Total 7G / Total 7B]	[Total 7H / Total 7B]

Table 7.3: Emissions Limits (lbs/MWh)

7L	7M	7N
NOx	SO2	CO2
Fill in from Appendix D of Participant Instructions		

* List unique products for which you have separate contracts with Green-e. Complete a copy of Worksheet 7 for each Single Mix and Multiple Mix electricity product. Do NOT fill out an individual copy of Worksheet 7 for each mix of a Multiple Mix product contract, or for each percent-of-use option offered to customers.
 ** Fill in these factors from the relevant attestation (Generator, Wholesale, or Non-eligible)

GREEN-E ACCOUNTANT WORKSHEET 9

Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A	9B	9C	9D	9E	9F
Distributor Name	Sales of Product or Mix 1, MWh. Fill in name below	Sales of Product or Mix 2, MWh. Fill in name below	Sales of Product or Mix 3 MWh. Fill in name below	Sales of Product or Mix 4, MWh. Fill in name below	Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Alcoa Electric	360.450				360.450
City of Athens Utilities	59.850				59.850
Athens Utilities Board	251.100				251.100
Bowling Green Municipal	546.750				546.750
Bristol TN Essential Serv	585.563				585.563
Brownsville Utility Dept	6.150				6.150
Chattanooga EPB	2,968.500				2,968.500
Clarksville Dept of Electric	476.100				476.100
Cleveland Utilities	146.530				146.530
Total:	5,400.993				5,400.993

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Clinton Utilities	401.700				401.700
Columbus Light & Water	80.700				80.700
Cookeville Electric Dept	300.450				300.450
Covington Electric	16.200				16.200
Cullman Power Board	141.525				141.525
Decatur Utilities	256.934				256.934
Dickson Electric Dept	430.050				430.050
Dyersburg Electric	82.350				82.350
Elizabethon Electric	136.950				136.950
Total:	1,846.859				1,846.859

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Erwin Utilities	88.350				88.350
Fayetteville Public Utilitie	182.100				182.100
Florence Utilities	331.950				331.950
Franklin EPB	9.000				9.000
Greeneville Light & Powe	192.600				192.600
Harriman Utilities Board	126.000				126.000
Hartselle Utilities	51.000				51.000
Hopkinsville Electric	15.750				15.750
Huntsville Utilities	2,879.850				2,879.850
Total:	3,876.600				3,876.600

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filing Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Jackson Energy Authority	415.650				415.650
Johnson City Power Boat	1,310.775				1,310.775
Knoxville Utilities Board	15,961.050				15,961.050
LaFollette Utilities Board	68.850				68.850
Lawrenceburg Utility Sys	29.250				29.250
Lenoir City Utilities Board	547.050				547.050
Loudon Utilities	11.700				11.700
Maryville Electric Dept	386.550				386.550
McMinnville Electric	104.400				104.400
Total:	18,835.275				18,835.275

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

**GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant**

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Memphis Light Gas & Wa	4,449.150				4,449.150
Milan Dept of Public Utiliti	43.200				43.200
Morristown Power Syster	170.400				170.400
Murfreesboro Electric De	641.100				641.100
Murray Electric System	53.250				53.250
Muscie Shoals Electric	126.000				126.000
Nashville Electric Service	10,753.500				10,753.500
Newport Utilities Board	254.100				254.100
Oak Ridge Electric	610.500				610.500
Total:	17,101.200				17,101.200

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Okolona Electric Dept	12.000				12.000
Oxford Electric Dept	207.300				207.300
Paris Board of Public Util	153.000				153.000
Scottsboro EPB	1.050				1.050
Sevier County Electric	1,886.250				1,886.250
Sheffield Utilities	43.200				43.200
Shelbyville Power System	26.425				26.425
Springfield Dept of Electr	90.750				90.750
Starkville Electric System	24.600				24.600
Total:	2,444.575				2,444.575

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Sweetwater Utilities Board	103.650				103.650
Tulahoma Board of Public Utilities	247.500				247.500
Tuscumbia Electric	3.600				3.600
Union City Electric System	10.500				10.500
Weakley County MES	29.700				29.700
Winchester Utilities	22.650				22.650
Alcorn County EPA	164.250				164.250
Appalachian Electric Cooperative	196.050				196.050
Blue Ridge Mountain EM	775.020				775.020
Total:	1,552.920				1,552.920

Notes: _____

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

**GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant**

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Caney Fork EC	72.900				72.900
Central EPA	204.750				204.750
Chickasaw Electric Coop	24.750				24.750
Cullman EC	117.750				117.750
Cumberland EMC	560.100				560.100
Duck River EMC	1,311.600				1,311.600
4-County EPA	107.250				107.250
Gibson EMC	124.500				124.500
Holston EC	41.550				41.550
Total:	2,565.150				2,565.150

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)
Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A Distributor Name	9B Sales of Product or Mix 1, MWh. Fill in name below	9C Sales of Product or Mix 2, MWh. Fill in name below	9D Sales of Product or Mix 3 MWh. Fill in name below	9E Sales of Product or Mix 4, MWh. Fill in name below	9F Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Joe Wheeler EMC	62.475				62.475
Meriwether Lewis Electric	96.600				96.600
Middle TN EMC	1,620.900				1,620.900
Mountain Electric Coop	225.900				225.900
North East Mississippi EF	48.150				48.150
North Georgia EMC	513.000				513.000
Pennyrite RECC	132.450				132.450
Pickwick Electric Coop	260.550				260.550
Plateau Electric Coop	16.650				16.650
Total:	2,976.675				2,976.675

Notes: _____

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes

GREEN-E ACCOUNTANT WORKSHEET 9 (continuation)

Sales of Green-e Certified Products by Distributors Other than Participant

Fill out only if one or more of the certified electricity products or mixes* sold is being sold through one or more distributors** other than Participant. If Participant also sells the product(s) listed on Worksheet 9, list Participant in column 9A as well.

Reporting Year (RY): 2006
 Date Completed: 04/20/2007
 Name of Company: Tennessee Valley Authority
 Name of Person Filling Out Worksheet: Holly B. Jordan

Table 9.1: Green-e certified sales by co-ops, spokes, etc. (add rows and/or columns for additional products/mixes as necessary)

9A	9B	9C	9D	9E	9F
Distributor Name	Sales of Product or Mix 1, MWh. Fill in name below	Sales of Product or Mix 2, MWh. Fill in name below	Sales of Product or Mix 3 MWh. Fill in name below	Sales of Product or Mix 4, MWh. Fill in name below	Total sales of Green-e certified renewable energy by co-op, spoke, etc. [9B + 9C + 9D + 9E]
Powell Valley EC	82.350				82.350
Sequachee Valley EC	735.600				735.600
Southwest TN EMC	96.000				96.000
Tennessee Valley EC	2.550				2.550
Tippah EPA	30.300				30.300
Tishomingo County EPA	1.500				1.500
Tri-County EMC	88.350				88.350
Upper Cumberland EC	176.700				176.700
Volunteer Energy Coop	507.900				507.900
Total:	1,721.250				1,721.250
GRAND TOTAL	58,321.497				58,321.497

Notes:

* List unique products for which you have separate contracts with Green-e. Do not list each mix of a Multiple Mix product contract here. However, for electricity percent-of-use products only, do list on a separate line each different percent-of-use option you sell to customers. E.g., if you offer a customer the option of buying renewables to match 100% or 50% of their electricity use, list on separate lines sales to customers buying the 100% option and sales to customers buying the 50% option, even if the two options are part of a single contract with Green-e.

** For example, through co-ops or spokes



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Buffalo Mountain Energy Center

Company or Person that Owns Facility ("Seller"): Invenenergy TN LLC

Address of Facility: 1980 Windrock road, Oliver Springs, TN 37840 NERC region: SERC

Facility ID Number¹: _____ EIA or QF? (circle one) Nameplate Capacity (MW): 27 MW

Date Facility was First Operational: 12/09/2004 Date of Capacity Upgrade or Repowering²: ___/___/___

Contact Person: Frank Pizzileo

Title: Asset Manager

Telephone: 312-259-1868

Email Address: fpizzileo@invenenergyllc.com

II. Renewable Electricity or RECs³ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁴	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Wind	52,208,136 ✓	1/2006-12/2006

¹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

² If applicable.

³ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁴ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, (print name and title) Frank Pizzileo, Asset Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / renewable attributes only⁵ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser,
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁶; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Frank Pizzileo
 Signature
Chicago, IL
 Place of Execution

4/13/2007
 Date

⁵ If selling renewable attributes only, please read section VI below and fill in if applicable

⁶ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: SERC

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Frank Pizzuto
Signature

4/13/2007
Date

Chicago, IL
Place of Execution

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Adventure Science Center

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 800 Fort Negley Boulevard, Nashville, TN 37203 NERC region: SERC

Facility ID Number¹: GPS-S-01

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.025

Date Facility was First Operational: 04/2000

Date of Capacity Upgrade or Repowering²: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs³ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁴	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	5.239 ✓	Quarter 1/2006
Solar	7.884 ✓	Quarter 2/2006
Solar	7.786 ✓	Quarter 3/2006
Solar	2.845 ✓	Quarter 4/2006

¹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

² If applicable.

³ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁴ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") electricity bundled with renewable attributes / renewable attributes only⁵ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

Yes⁶; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
- Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5-30-07
 Date

⁵ If selling renewable attributes only, please read section VI below and fill in if applicable

⁶ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jay Parziale* Date 5-31-07

Nashville, TN
Place of Execution

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Dollywood Tram C

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 1020 Dollywood Lane; Pigeon Forge, TN 37862 NERC region: SERC

Facility ID Number⁷: GPS-S-02

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.008

Date Facility was First Operational: 05/2000

Date of Capacity Upgrade or Repowering⁸: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs⁹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ¹⁰	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	1.847	Quarter 1/2006
Solar	3.455	Quarter 2/2006
Solar	3.114	Quarter 3/2006
Solar	1.748	Quarter 4/2006

⁷ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁸ If applicable.

⁹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

¹⁰ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / renewable attributes only¹¹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes¹²; list the cap and trade program: _____
- No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
- No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
- Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5/1/07
 Date

¹¹ If selling renewable attributes only, please read section VI below and fill in if applicable

¹² In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jerry Cazile* Date 5/31/07

Nashville, TN
Place of Execution

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Gibson County High School

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 130 Trenton Highway; Trenton, TN 38382 NERC region: SERC

Facility ID Number¹³: GPS-S-03

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.016

Date Facility was First Operational: 08/2000

Date of Capacity Upgrade or Repowering¹⁴: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs¹⁵ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ¹⁶	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	4.207 ✓	Quarter 1/2006
Solar	7.186 ✓	Quarter 1/2006
Solar	7.050 ✓	Quarter 1/2006
Solar	3.738 ✓	Quarter 1/2006

¹³ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

¹⁴ If applicable.

¹⁵ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

¹⁶ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") electricity bundled with renewable attributes / renewable attributes only¹⁷ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes¹⁸; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile _____ 5-1-07 _____
 Signature Date
 Nashville, TN
 Place of Execution

¹⁷ If selling renewable attributes only, please read section VI below and fill in if applicable

¹⁸ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jay Casale* Date 5-1-07

Nashville, TN
Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Ijams Nature Center

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 2915 Island Home Avenue; Knoxville, TN 37920 NERC region: SERC

Facility ID Number¹⁹: GPS-S-04

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.014

Date Facility was First Operational: 09/2000

Date of Capacity Upgrade or Repowering²⁰: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs²¹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ²²	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	2.958 ✓	Quarter 1/2006
Solar	5.618 ✓	Quarter 2/2006
Solar	5.699 ✓	Quarter 3/2006
Solar	3.003 ✓	Quarter 4/2006

¹⁹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

²⁰ If applicable.

²¹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

²² If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jerry Conzile* Date 5-1-07

Nashville, TN
Place of Execution _____

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Cocke County High School

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 305 Hedrick Drive; Newport, TN 37821 NERC region: SERC

Facility ID Number²⁵: GPS-S-05

EIA or **QF?** (circle one)

Nameplate Capacity (MW): 0.008

Date Facility was First Operational: 12/2000

Date of Capacity Upgrade or Repowering²⁶: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs²⁷ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ²⁸	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	2.288 ✓	Quarter 1/2006
Solar	3.795 ✓	Quarter 2/2006
Solar	3.595 ✓	Quarter 3/2006
Solar	2.229 ✓	Quarter 4/2006

²⁵ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

²⁶ If applicable.

²⁷ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

²⁸ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / renewable attributes only²⁹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes³⁰; list the cap and trade program: _____
- No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
- No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
- Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature _____ Date 5-1-07
 Nashville, TN
 Place of Execution _____

²⁹ If selling renewable attributes only, please read section VI below and fill in if applicable
³⁰ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

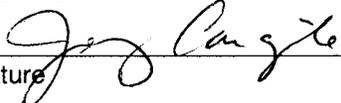
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN
Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Duffield Primary School

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: Highway 58; Duffield, VA 24244 NERC region: SERC

Facility ID Number³¹: GPS-S-06

EIA of QF? (circle one)

Nameplate Capacity (MW): 0.008

Date Facility was First Operational: 02/2001

Date of Capacity Upgrade or Repowering³²: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs³³ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ³⁴	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	2.254	Quarter 1/2006
Solar	3.928	Quarter 2/2006
Solar	3.505	Quarter 3/2006
Solar	2.171	Quarter 4/2006

³¹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

³² If applicable.

³³ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

³⁴ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / _____ renewable attributes only³⁵ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes³⁶; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.



 Signature
 Nashville, TN
 Place of Execution

 5-1-07
 Date

³⁵ If selling renewable attributes only, please read section VI below and fill in if applicable

³⁶ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

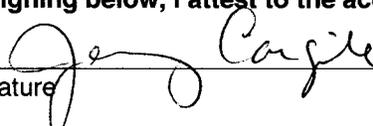
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN
Place of Execution _____

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Sci-Quest

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 102 Wynn Drive Northwest; Huntsville, AL 85805 NERC region: SERC

Facility ID Number³⁷: GPS-S-07

EIA of QF? (circle one)

Nameplate Capacity (MW): 0.025

Date Facility was First Operational: 02/2001

Date of Capacity Upgrade or Repowering³⁸: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs³⁹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁴⁰	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	7.120 ✓	Quarter 1/2006
Solar	8.736 ✓	Quarter 2/2006
Solar	9.078 ✓	Quarter 3/2006
Solar	4.920 ✓	Quarter 4/2006

³⁷ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

³⁸ If applicable.

³⁹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁴⁰ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / _____ renewable attributes only⁴¹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁴²; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.



 Signature
 Nashville, TN
 Place of Execution

 5-1-07
 Date

⁴¹ If selling renewable attributes only, please read section VI below and fill in if applicable

⁴² In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

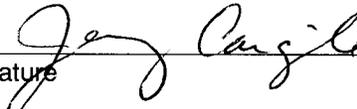
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):


 Signature _____ Date 5-1-07
 Nashville, TN _____
 Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Dollywood Tram D/E

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 1020 Dollywood Lane; Pigeon Forge, TN 37862 NERC region: SERC

Facility ID Number⁴³: GPS-S-08

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.008

Date Facility was First Operational: 03/2001

Date of Capacity Upgrade or Repowering⁴⁴: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs⁴⁵ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁴⁶	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	2.192	Quarter 1/2006
Solar	2.976	Quarter 2/2006
Solar	3.079	Quarter 3/2006
Solar	2.185	Quarter 4/2006

⁴³ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁴⁴ If applicable.

⁴⁵ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁴⁶ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / renewable attributes only⁴⁷ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁴⁸; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Signature Jerry W. Cargile Date 5-1-07
 Nashville, TN
 Place of Execution _____

⁴⁷ If selling renewable attributes only, please read section VI below and fill in if applicable

⁴⁸ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jerry Canyale* Date 5-1-07

Nashville, TN
Place of Execution

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): American Museum of Science and Energy

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 300 South Tulane Avenue; Oak Ridge, TN 37830 NERC region: SERC

Facility ID Number⁴⁹: GPS-S-09

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.014

Date Facility was First Operational: 04/2001

Date of Capacity Upgrade or Repowering⁵⁰: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs⁵¹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁵²	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	4.055 ✓	Quarter 1/2006
Solar	4.860 ✓	Quarter 2/2006
Solar	1.765 ✓	Quarter 3/2006
Solar	2.711 ✓	Quarter 4/2006

⁴⁹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁵⁰ If applicable.

⁵¹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁵² If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / _____ renewable attributes only⁵³ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁵⁴; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.



 Signature
 Nashville, TN
 Place of Execution

 Date

⁵³ If selling renewable attributes only, please read section VI below and fill in if applicable

⁵⁴ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

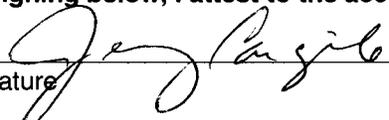
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07
 Nashville, TN
 Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Lover's Lane Soccer Complex

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 385 Lover's Lane; Bowling Green, KY NERC region: SERC

Facility ID Number⁵⁵: GPS-S-10

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.033

Date Facility was First Operational: 06/2001

Date of Capacity Upgrade or Repowering⁵⁶: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs⁵⁷ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁵⁸	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	5.351	Quarter 1/2006
Solar	15.147	Quarter 2/2006
Solar	12.824	Quarter 3/2006
Solar	4.480	Quarter 4/2006

⁵⁵ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁵⁶ If applicable.

⁵⁷ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁵⁸ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / renewable attributes only⁵⁹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁶⁰; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5-1-07
 Date

⁵⁹ If selling renewable attributes only, please read section VI below and fill in if applicable

⁶⁰ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

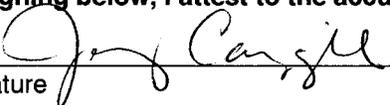
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN _____
Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Finley Stadium

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: Davenport Field; 1826 Carter Street; Chattanooga, TN NERC region: SERC

Facility ID Number⁶¹: GPS-S-11

EIA or **QF?** (circle one)

Nameplate Capacity (MW): 0.077

Date Facility was First Operational: 07/2001

Date of Capacity Upgrade or Repowering⁶²: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs⁶³ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁶⁴	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	16.334 ✓	Quarter 1/2006
Solar	27.523 ✓	Quarter 2/2006
Solar	20.504 ✓	Quarter 3/2006
Solar	12.043 ✓	Quarter 4/2006

⁶¹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁶² If applicable.

⁶³ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁶⁴ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / _____ renewable attributes only⁶⁵ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁶⁶; list the cap and trade program: _____
- No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
- No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
- Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5-1-07
 Date

⁶⁵ If selling renewable attributes only, please read section VI below and fill in if applicable

⁶⁶ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):



 Signature

_____ **5-30-07**
 Date

Nashville, TN

 Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Florence Water Treatment Facility

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 601 Cox Creek Parkway south; Florence, AL 35631 NERC region: SERC

Facility ID Number⁶⁷: GPS-S-13

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.029

Date Facility was First Operational: 08/2002

Date of Capacity Upgrade or Repowering⁶⁸: ___/___/___

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs⁶⁹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁷⁰	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	8.035 ✓	Quarter 1/2006
Solar	11.994 ✓	Quarter 2/2006
Solar	13.782	Quarter 3/2006
Solar	6.581	Quarter 4/2006

⁶⁷ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁶⁸ If applicable.

⁶⁹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁷⁰ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

II. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") electricity bundled with renewable attributes / renewable attributes only⁷¹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁷²; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5-1-07
 Date

⁷¹ If selling renewable attributes only, please read section VI below and fill in if applicable

⁷² In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jerry Casile* Date 5-1-07

Nashville, TN
Place of Execution _____

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): University of Mississippi (UM) Intramural Sports Complex

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: P.O. Box 1848; University, MS 38677 NERC region: SERC

Facility ID Number⁷³: GPS-S-14

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.029

Date Facility was First Operational: 09/2002

Date of Capacity Upgrade or Repowering⁷⁴: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs⁷⁵ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁷⁶	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	8.018	Quarter 1/2006
Solar	13.365	Quarter 2/2006
Solar	12.827	Quarter 3/2006
Solar	7.213	Quarter 4/2006

⁷³ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁷⁴ If applicable.

⁷⁵ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁷⁶ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jay Casle* Date 5-1-07
 Nashville, TN _____
 Place of Execution

This Form is used by the Center for Resource Solutions to verify the accuracy of claims made by retail marketers. The information on this form is held strictly confidential and will not be shared with any other party except in aggregate form.



GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Mississippi State University (MSU) Landscape Architecture Building

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: P.O. Box 5208; Mississippi State, MS 39762 NERC region: SERC

Facility ID Number⁷⁹: GPS-S-15

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.015

Date Facility was First Operational: 12/2002

Date of Capacity Upgrade or Repowering⁸⁰: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rjlivezey@tva.gov

II. Renewable Electricity or RECs⁸¹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁸²	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	3.765 ✓	Quarter 1/2006
Solar	7.018 ✓	Quarter 2/2006
Solar	6.351 ✓	Quarter 3/2006
Solar	3.367 ✓	Quarter 4/2006

⁷⁹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁸⁰ If applicable.

⁸¹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁸² If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / ____ renewable attributes only⁸³ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁸⁴; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature _____ Date 5-1-07
 Nashville, TN
 Place of Execution _____

⁸³ If selling renewable attributes only, please read section VI below and fill in if applicable

⁸⁴ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable:)

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable:)

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable:)

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract:

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN
Place of Execution _____

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): BRIDGES Facility

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 477 North Fifth Street; Memphis, TN 38105 NERC region: SERC

Facility ID Number⁸⁵: GPS-S-16

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.028

Date Facility was First Operational: 09/2004

Date of Capacity Upgrade or Repowering⁸⁶: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs⁸⁷ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁸⁸	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	6.695 ✓	Quarter 1/2006
Solar	12.711 ✓	Quarter 2/2006
Solar	12.076 ✓	Quarter 3/2006
Solar	6.065 ✓	Quarter 4/2006

⁸⁵ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁸⁶ If applicable.

⁸⁷ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁸⁸ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / ____ renewable attributes only⁸⁹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁹⁰; list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.



 Signature
 Nashville, TN
 Place of Execution

 5-1-07
 Date

⁸⁹ If selling renewable attributes only, please read section VI below and fill in if applicable

⁹⁰ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jerry Carpio* Date 5-30-07

Nashville, TN
Place of Execution _____

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Morgan County Vocational School

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 132 Flat Fork Road; Wartburg, TN 37887 NERC region: SERC

Facility ID Number⁹¹: GPS-S-17

EIA or QF? (circle one)

Nameplate Capacity (MW): 0.006

Date Facility was First Operational: 07/2005

Date of Capacity Upgrade or Repowering⁹²: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs⁹³ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ⁹⁴	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Solar	2.198 ✓	Quarter 1/2006
Solar	2.449 ✓	Quarter 2/2006
Solar	2.784 ✓	Quarter 3/2006
Solar	2.188 ✓	Quarter 4/2006

⁹¹ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁹² If applicable.

⁹³ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

⁹⁴ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / _____ renewable attributes only⁹⁵ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes⁹⁶; list the cap and trade program: _____
- No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
- No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
- Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.


 Signature
 Nashville, TN
 Place of Execution

5-1-07
 Date

⁹⁵ If selling renewable attributes only, please read section VI below and fill in if applicable

⁹⁶ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: SERC

V. Additional Statement required by biomass generators (Check box if not applicable: [])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

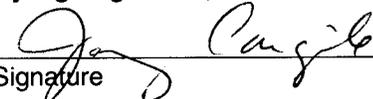
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN
Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): Buffalo Mountain Wind Farm

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: Buffalo Mountain, Oliver Springs, TN NERC region: SERC

Facility ID Number⁹⁷: GPS-W-01

EIA or QF? (circle one)

Nameplate Capacity (MW): 2.0

Date Facility was First Operational: 10/2000

Date of Capacity Upgrade or Repowering⁹⁸: / /

Contact Person: Richard Carson Title: Site Manager

Telephone: (423)751-7461 Email Address: wrcarson@tva.gov

II. Renewable Electricity or RECs⁹⁹ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ¹⁰⁰	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Wind	862.481	Quarter 1/2006
Wind	485.701	Quarter 2/2006
Wind	518.905	Quarter 3/2006
Wind	673.730	Quarter 4/2006
Wind	775.350	Quarter 4/2005

⁹⁷ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

⁹⁸ If applicable.

⁹⁹ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

¹⁰⁰ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") X electricity bundled with renewable attributes / ___ renewable attributes only¹⁰¹ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

- Yes¹⁰², list the cap and trade program: _____
 No

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

- Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: _____
 No

If yes, please indicate one of the following:

- Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser
 Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry W. Cargile
 Signature
 Nashville, TN
 Place of Execution

5-31-07
 Date

¹⁰¹ If selling renewable attributes only, please read section VI below and fill in if applicable

¹⁰² In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: SERC

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

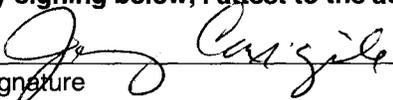
Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature  Date 5-1-07

Nashville, TN
Place of Execution

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GREEN-E RENEWABLE GENERATOR REGISTRATION FORM AND ATTESTATION

I. Facility information

Name of Generation Facility ("Facility"): TVA Allen Fossil Plant

Company or Person that Owns Facility ("Seller"): Tennessee Valley Authority

Address of Facility: 2575 Plant Road; Memphis, TN 38109 NERC region: SERC

Facility ID Number¹⁰³: GPS-FP-01

EIA of QF? (circle one)

Nameplate Capacity (MW): 8.0

Date Facility was First Operational: 01/2002

Date of Capacity Upgrade or Repowering¹⁰⁴: / /

Contact Person: Rita Livezey Title: Site Manager

Telephone: (423)751-8027 Email Address: rlivezey@tva.gov

II. Renewable Electricity or RECs¹⁰⁵ supplied to Purchaser indicated below, by fuel type

List the renewable MWhs generated in each quarter and sold or transferred to purchaser identified below as a separate line item.

Fuel Type ¹⁰⁶	# MWh RECs / Elec. Sold	Period of Generation (quarter/yy or mm/yy)
Methane Gas	11,040.364 ✓	Quarter 3/2005
Methane Gas	6,715.085 ✓	Quarter 4/2005
Methane Gas	10,876.995 ✓	Quarter 1/2006
Methane Gas	7,025.626 ✓	Quarter 2/2006
Methane Gas	7,468.866 ✓	Quarter 3/2006
Methane Gas	8,121.369 ✓	Quarter 4/2006

¹⁰³ Enter Energy Information Administration (EIA) identification number for the generating facility; if no EIA number, enter the utility-assigned Qualifying Facility (QF) identification number.

¹⁰⁴ If applicable.

¹⁰⁵ Renewable Energy Certificates, which represent the renewable attributes of 1 MWh of renewable electricity generation.

¹⁰⁶ If using biomass fuels, list out the specific type (i.e. landfill gas, wood waste, etc.) and fill in section V below.

III. Declaration

I, Jerry W. Cargile, Product Manager, declare that the (indicate with "x") electricity bundled with renewable attributes / renewable attributes only¹⁰⁷ listed above were sold exclusively from Seller to Tennessee Valley Authority ("Purchaser").

I further declare that:

- 1) all the renewable attributes (including CO₂ benefits), including any emissions offsets, reductions or claims, represented by the renewable electricity generation listed above were transferred to Purchaser;
- 2) to the best of my knowledge, the renewable attributes were not sold, marketed or otherwise claimed by a third party;
- 3) Seller sold the renewable attributes only once;
- 4) the renewable attributes or the electricity that was generated with the attributes was not used to meet any federal, state or local renewable energy requirement, renewable energy procurement, renewable portfolio standard, or other renewable energy mandate by Seller, nor to the best of my knowledge, by any other entity;
- 5) the renewable electricity sold or electricity associated with the attributes sold was not used on-site for powering electric generation equipment (parasitic load);
- 6) if Facility is located in Canada, and is EcoLogo certified and was throughout the Period of Generation; and
- 7) the electricity that was generated with the attributes was not separately sold, separately marketed or otherwise separately represented as renewable energy by Seller, or, to the best of my knowledge, any other entity.

Please indicate the following:

Is Facility owner reporting its direct greenhouse gas emissions in a legally binding cap and trade program for the time period of generation listed on this form?

Yes¹⁰⁸; list the cap and trade program: _____

No. TVA is not under a legally binding greenhouse gas cap and trade program at this time.

Was Facility granted any emissions allowances from a local, state or federal agency or other government entity?

Yes; list the type(s) of allowance (e.g. NO_x, SO₂, etc.) and issuing body: SO2 and NOx allowances issued by EPA, State SIP plan determines NOx allowance distribution.

No

If yes, please indicate one of the following:

Facility granted emissions allowances; the granted emissions allowances were bundled with RECs sold to Purchaser

Facility granted emissions allowances; Purchaser does not receive allowances with REC purchase

As an authorized agent of Seller, I attest that the above statements are true and correct.

Jerry Cargile
 Signature
 Nashville, TN
 Place of Execution

5-1-07
 Date

¹⁰⁷ If selling renewable attributes only, please read section VI below and fill in if applicable

¹⁰⁸ In this case the renewable energy or RECs reported on this form may be ineligible for Green-e certification. For more information, contact Green-e Staff at 415-561-2100.

Supplemental Page Required for:

- All renewable electricity sales
- All biomass generators
- All REC sales where the associated electricity is sold to a utility or load-serving entity

IV. Additional Statement required of Seller selling electricity to Purchaser (Check box if not applicable: [])

I declare that the electricity listed above was delivered into the following NERC region or ISO: **SERC**

V. Additional Statement required by biomass generators (Check box if not applicable: [X])

1. I attest that no more than five percent (5%) fossil fuels and other fuels that are not Green-e eligible, measured on a BTU basis, were used, including as a start-up, pilot or supplemental fuel, to produce the electricity and/or RECs in the above Green-e eligible biomass generation plant or biomass boiler;
2. I attest that this facility is in compliance with all state and/or federal laws/rules regarding emissions;
3. I attest that if this facility is subject to New Source Review (NSR), it is compliant with all applicable regional and state standards pertaining to NSR; and
4. I attest that Seller owned the renewable and environmental attributes of biomass fuels listed below at the time of the fuel's use for electricity generation.

Biomass Fuel Type	Facility that Produced Fuel or Origin/Source of Fuel

VI. Additional Statement required if Seller is selling only RECs to Purchaser and selling the associated electricity to a utility or load-serving entity (Check box if not applicable: [X])

Please write the name of the utility or load-serving entity here: _____

Check box if sale is part of a Qualifying Facility (QF) contract: []

By signing below, I attest to the accuracy of all Additional Statements above (IV through VI):

Signature *Jay Parziale* Date 5-1-07

Nashville, TN
Place of Execution

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