

INDEPENDENT VERIFIER'S REPORT ON APPLYING AGREED-UPON PROCEDURES

August 23, 2019

Mr. Nick Facciola
Director, Carbon Projects
3Degrees Group, Inc.
235 Montgomery Street, Suite 320
San Francisco, California 94104

Dear Mr. Facciola,

We have performed the procedures enumerated below to assist 3Degrees Group, Inc. in evaluating Lynx Renewable Energy, LLC ("Producer")'s production of renewable natural gas and related record-keeping procedures at its Southern Oklahoma Regional Disposal production facility near Ardmore, Oklahoma (the "Facility"). The purpose of the performed procedures was to conduct a site audit to the International Sustainability & Carbon Certification Standard, which included an evaluation of the capability to produce renewable natural gas, as well as a document review in which it was confirmed that the Facility produced renewable natural gas that was quantified and recorded during the period of January 1, 2019 through March 31, 2019.

We performed the following procedures:

- We obtained and reviewed documentation from the Producer relating to the organic waste feedstock for the biogas processed by the Facility
- We obtained the monthly Gas Production Statements for the Facility and reviewed the total quantity of biomethane produced during the period in million British Thermal Units (MMBtu)
- We obtained and reviewed records of gas production and sales for the period from the Producer, including sales of the environmental attributes associated with the gas
- We conducted a site visit to the Facility on March 22, 2019 and interviewed staff from the Producer and the company operating the pipeline to which the Facility is interconnected

Based on our execution of the above procedures, we arrived at the following outcomes:

Assessment of Renewable Natural Gas Production

- We determined that the Facility produces biomethane derived from the anaerobic decomposition of organic municipal solid waste.
- We determined that the Facility is interconnected and delivers biomethane to the gas grid.

Assessment of Production Quantity

- We observed that the gas quantities are measured by the pipeline company and documented.

- We confirmed that the biomethane flow meters have current calibration.
- We confirmed that the Facility reported 25,748 MMBtu of biomethane production during the period.
- We found no evidence to suggest that the Producer does not maintain accurate records of gas production and sales, including sales of environmental attributes associated with the gas.

No exceptions were noted during the performance of the agreed-upon procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. 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 3Degrees Group, Inc. and its customers and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Matthew Rudolf
Director, Fuels and Biomaterials