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September 20, 2016

**Re: RWDI AIR Inc. Greenhouse Gas Validation & Verification Program  
Statement of Commitment to Impartiality**

To the stakeholders of RWDI's Greenhouse Gas Validation & Verification Program:

Senior management of the RWDI AIR Inc. Validation and Verification Body (RWDI VVB) is committed to impartiality in all of its work – in particular with regards to services provided under its greenhouse gas Validation and Verification Program, the RWDI VVP. Senior management understands that impartiality is fundamental to the credibility of an assurance opinion. Since the ability to provide credible assurance opinions is the value proposition of our VVP services, there is a direct benefit to our business in ensuring that impartiality is managed effectively and transparently.

The RWDI VVB manages conflict of interest issues through an impartiality assessment process that is supported by documented policies and procedures. This impartiality assessment process is designed to detect, evaluate, mitigate and document all actual or perceived threats to impartiality before formally agreeing to provide greenhouse gas assurance services for any organization. If the outcome of the impartiality assessment process indicates that a suitable level of independence exists, then the engagement may proceed, in which case impartiality is monitored throughout the engagement. If situations are identified that may compromise the assessment team's ability to remain impartial, then the VVB will take appropriate action to mitigate or eliminate the impartiality risks; such actions may include declining to offer the assurance services in question.

The RWDI VVB ensures objectivity of validation and verification activities through continued conformance with VVP impartiality policies and procedures. Such conformance requires on-going commitment from all individuals that contribute to the VVP. Accordingly, all VVB personnel involved in providing greenhouse gas assurance services, including contracted or outsourced verifiers, are required to disclose any situation that may present an actual or perceived threat to impartiality.



Objectivity of validation and verification activities is further ensured through the implementation of an impartiality oversight mechanism. Oversight is provided by the VVP's Conflict of Interest Committee (COIC). The COIC is comprised of individuals that are independent from the VVP's revenue generating operations. COIC members are tasked with monitoring the integrity of the impartiality assessment process, and providing an independent opinion on the adherence to impartiality policies and procedures as well as the adequacy and effectiveness of policies, procedures and practices.

Yours very truly,

RWDI AIR Inc.

A handwritten signature in black ink, appearing to read 'Mark Vanderheyden', written in a cursive style.

Mark Vanderheyden, M.Eng., P.Eng.  
Vice President, General Manager, Principal  
RWDI AIR Inc., RWDI VVP

A handwritten signature in black ink, appearing to read 'Christian Reuten', written in a cursive style.

Christian Reuten, Ph.D., ACM.  
VVP Leader, Technical Director, Associate  
RWDI AIR Inc., RWDI VVP