



February 10, 2009

Alberta Environment
12th Floor, Oxbridge Place
9820 – 106 Street
Edmonton AB T5K 2J6

**Re: STATEMENT OF VERIFICATION – BASELINE AG SERVICES INC.
(January 1, 2002– December 31, 2008)**

Scope

We have reviewed Baseline Ag Services Inc's *GHG Assertion – Notice of Creation of Emission Reduction Credits, December 2008* and supporting evidence, covering the period January 1, 2002 to December 31, 2008 (the Assertion). The Assertion, dated February 9, 2009, specifies a claim for 113,584 tonnes CO₂e over the aforementioned period. Baseline Ag Services Inc. is responsible for the preparation and presentation of the information within the Assertion. Our responsibility is to express a conclusion as to whether anything has come to our attention to suggest that the Assertion is not presented fairly in accordance with Alberta Environment's approved quantification methodology (*Quantification Protocol for Tillage System Management, Version 1.3, February 2008*) for this project; *Baseline Ag Services Inc. Offset Project Plan: Aggregation of Tillage Offsets, November 2008*, the *Specified Gas Emitters Regulation*, and the associated guidance documents.

Methodology

We completed our review in accordance with the ISO 14064 Part 3 – *Greenhouse Gases: Specification with guidance for the validation and verification of greenhouse gas assertions*. As such, we planned and performed our work in order to provide limited, rather than absolute assurance with respect to the Assertion. Our review criteria were based on Alberta Environment's *Quantification Protocol for Tillage System Management, Version 1.3, February 2008*; *Baseline Ag Services Inc. Offset Project Plan: Aggregation of Tillage Offsets, November 2008*, the *Specified Gas Emitters Regulation*, and the associated guidance documents. We believe our work provides a reasonable basis for our conclusion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the GHG emission reduction contained in the Assertion is not presented fairly in accordance with the relevant criteria.

Duncan Rotherham
Lead Reviewer
Toronto, Ontario, Canada
October 2, 2008

Aaron Schroeder
Reviewer
Toronto, Ontario, Canada
October 2, 2008

Chris Caners, P. Eng.
Reviewer
Toronto, Ontario, Canada
October 2, 2008