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A132. The rule generally provides choices for how to collect or measure the data needed for inputs to the GHG calculation equations. In the monitoring plan, you need to describe the processes and methods you are using to collect the necessary data. For example, if you are using Tier 1 to determine CO₂ emissions from a stationary fuel combustion source under subpart C, you need to determine the annual mass or volume of fuel combusted during the reporting year for input to equation C-8. The rule specifies that you can use company records or a fuel flow meter to determine the amount of fuel combusted. "Company records" is broadly defined in 40 CFR 98.6. If you decide, for example, to use billing records to determine fuel usage from a boiler, then your monitoring plan could specify that you will obtain monthly bills from the natural gas supplier that show the quantity of gas delivered each month. It could describe any calculations you will do to prorate January and/or December bills to adjust for the amount of fuel burned in the calendar year if the billing cycle does not start on the 1st day or each month. And it could specify that you will add the monthly amounts to determine annual natural gas usage during the year, and that a second person will review the calculation for accuracy.

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