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Treasury
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DNV GL USA Inc.
Oil and Gas
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Date: 08/03/2020
Reference: Credit for Carbon Oxide Sequestration
Notice of proposed rulemaking
IRS and REG-112339-19

Reference to the proposed amendments to the Income Tax Regulations (26 CFR part 1) under section 45Q of the Code (proposed regulations).

This letter is to confirm that DNV GL supports the recommendations filed jointly today by the Carbon Utilization Research Council, Clean Air Task Force, ClearPath, Environmental Defense Fund, Oxy Low Carbon Ventures, Shell Oil Company, and The Nature Conservancy, especially those that pertain to Third Party Verification.

DNV GL have provided third-party verification services to multiple CCUS projects, and were actively involved in the development of several standards under ISO TC 265 (Carbon dioxide capture, transportation, and geological storage), including ISO 27916:19.

Sincerely,

Martha Ramos
Head of Assurance and Low Carbon
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