

$$\sum_{\text{months=Apr., Jul., or Oct.}}^{\text{Dec}} \cdot \sum_{\text{Fuel Types}} \text{quantity of fuel consumed} \times \text{heat content} \times \text{unit conversion}$$

where unit conversion
 = 2 for coal
 = 0.001 for oil
 = 1 for gas
 For other fuels, the combustion source must specify unit conversion;
 and where starting month
 = April, if effective date is April 1;
 = July, if effective date is July 1; and
 = October, if effective date is October 1.

Subpart D—Allowance Calculations for Process Sources [Reserved]

Subpart E—Allowance Tracking and Transfer and End of Year Compliance

§ 74.40 Establishment of opt-in source allowance accounts.

(a) *Establishing accounts.* Not earlier than the date on which a combustion or process source becomes an affected unit under this part and upon receipt of a request for an opt-in account under paragraph (b) of this section, the Administrator will establish an account and allocate allowances in accordance with subpart C of this part for combustion sources or subpart D of this part for process sources. A separate unit account will be established for each opt-in source.

(b) *Request for opt-in account.* The designated representative of the opt-in source shall, on or after the effective date of the opt-in permit as specified in § 74.14(d), submit a letter requesting the opening of an allowance account in the Allowance Tracking System to the Administrator.

§ 74.41 Identifying allowances.

(a) *Identifying allowances.* Allowances allocated to an opt-in source will be assigned a serial number that identifies them as being allocated under an opt-in permit.

(b) *Submittal of opt-in allowances for auction.* (1) An authorized account representative may offer for sale in the spot auction under § 73.70 of this chapter allowances that are allocated to

opt-in sources, if the allowances have a compliance use date earlier than the year in which the spot auction is to be held and if the Administrator has completed the deductions for compliance under § 73.35(b) for the compliance year corresponding to the compliance use date of the offered allowances.

(2) Authorized account representatives may not offer for sale in the advance auctions under § 73.70 of this chapter allowances allocated to opt-in sources.

§ 74.42 Prohibition on future year transfers.

The Administrator will not record a transfer of opt-in allowances allocated to opt-in sources from a future year subaccount into any other future year subaccount in the Allowance Tracking System.

[60 FR 17115, Apr. 4, 1995, as amended at 63 FR 18841, Apr. 16, 1998]

§ 74.43 Annual compliance certification report.

(a) *Applicability and deadline.* For each calendar year in which an opt-in source is subject to the Acid Rain emissions limitations, the designated representative of the opt-in source shall submit to the Administrator, no later than 60 days after the end of the calendar year, an annual compliance certification report for the opt-in source in lieu of any annual compliance certification report required under subpart I of part 72 of this chapter.

(b) *Contents of report.* The designated representative shall include in the annual compliance certification report the following elements, in a format prescribed by the Administrator, concerning the opt-in source and the calendar year covered by the report:

- (1) Identification of the opt-in source;
- (2) An opt-in utilization report in accordance with § 74.44 for combustion sources and § 74.45 for process sources;