



**American Carbon Registry (ACR)
Blue Hills Forest Carbon Project
Validation & Verification Report**

Offset Project Name:	Blue Hills Forest Carbon Project
ACR Project ID	ACR 668
American Carbon Registry Standard	ACR Standard v7.0
Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands version 2.0
Reporting Period:	20 August 2021 – 31 March 2022
Aster Global Project Number:	22061.50
Report Date:	V3.2: 07 August 2024

Project Proponent:	Technical Consultant:
Name: Blue Hills Foundation Contact: Philip Lovejoy Phone: 617-293-4110 Email: Philip.lovejoy@gmail.com	Name: TerraCarbon LLC Contact: Ben Rifkin Address: 103 East High Street, Charlottesville, VA Phone: 434-566-0794 Email: Ben.rifkin@terracarbon.com
Offset Project Consultant:	Offset Verification Body:
Name: The Climate Trust Contact: Madeline Montague Phone: 503-238-1915 x200 Email: mmmontague@climatetrust.org Mailing Address: 80 SE Madison St., Ste. 420, Portland, OR 97214	Name: Aster Global Environmental Services, Inc. Contact: Mansfield Fisher Address: 3800 Clermont St. NW, North Lawrence, Ohio 44666 Phone: 330-294-1242 Email: mfisher@asterglobal.com

Table of Contents

1 Executive Summary	3
2 Introduction.....	4
2.1 Contact Information – Roles and Responsibilities	4
2.2 Project Description	5
2.3 Objective	5
2.4 Criteria.....	5
2.5 Scope	6
2.6 Level of Assurance	6
2.7 Materiality.....	7
2.8 Validation and Verification Body’s QA/QC System.....	8
3 Validation Process and Findings.....	8
3.1 Validation Process	8
3.2.1 ACR Standard Requirements/Eligibility.....	9
3.2.2 Approved Methodology	9
3.3 Validation Findings and Conclusions	10
4 Verification Process, Findings, and Conclusions.....	10
4.1 Desktop Assessment	10
4.2 Site Visit	11
4.3 Quantitative Review	12
4.4 Meetings/Interviews.....	12
4.5 Verification Milestones.....	14
4.6 ACR Forest Carbon Project Standard Requirements.....	15
4.6.1 Eligibility Requirements	15
4.6.2 Additionality	15
4.6.3 Permanence and Risk Mitigation	16
4.6.4 Baseline and Leakage	16
4.6.5 Monitoring	16
4.6.6 Community and Environmental Impacts	16
4.6.7 Stakeholders Comments.....	17
4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs).....	17
4.7 Verification Findings	17
4.8 Verification Results/Conclusions	18
Appendix A – Aster Global Verification Findings	19
Appendix B – List of Documents Received and Reviewed by Aster Global	75

1 Executive Summary

Aster Global Environmental Solutions, Inc. (Aster Global) prepared this validation/verification report in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents verification findings of the *Blue Hills Forest Carbon Project* (hereafter, referred to as "*Project*") – prepared by the Blue Hills Foundation (hereafter referred to as "*Project Proponent*") and The Climate Trust. The project validation and verification was conducted as part of ACR's program requirements for GHG offset projects.

By ACR definition, the project is considered an improved forest management project (IFM). Project lands are located within Strafford and Belknap counties in New Hampshire. As stated in Section A5 of the GHG plan the project uses Improved Forest Management for the purpose of increased carbon sequestration by foregoing significant timber harvesting and maintaining mature forest cover, among other objectives such as improving ecosystem resilience, increasing wildlife habitat, and reducing invasive species presence.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on approximately 6,598 acres. The project asserts total emissions reductions and removals of 30,260 MtCO₂e for the reporting period (20 August 2021 – 31 March 2022).

The validation/verification objective included an assessment of the likelihood that implementation of the planned GHG project would result in the GHG emission reductions/removals as stated by the project developer (ISO 14064-3:2006). The objective was to ensure that the project complied with the ACR Standard, the ACR Validation and Verification Standard, and the selected methodology criteria. Aster Global assessed the GHG emission removals of the IFM project.

Aster Global confirms all validation/verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting conditions that the *Project* meets the requirements of ACR.

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the total GHG emission reductions/removal of 30,260 MtCO₂ equivalents by the project during the verification period/reporting period (20 August 2021 – 31 March 2022).

2 Introduction

This verification report is prepared in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents validation/verification findings of the *Project* – prepared by the *Project Proponent*. The project validation/verification was conducted as part of ACR's program requirements for GHG offset projects (Improved Forest Management). Aster Global is accredited by the American National Standards Institute under ISO 14065:2013 for greenhouse gas verification bodies, including ISO 14064-3:2006, ISO 14065:2013, and validation/verification of assertions at the project level for Land Use and Forestry (Group 3). Aster Global is approved validation/verification body under ACR.

The GHG Project Plan implementation verification included carbon sequestered through IFM on one contiguous tract (approximately 6,598 acres). The project asserts total emission reductions/removals of 30,260 MtCO_{2e} for the reporting period.

2.1 Contact Information – Roles and Responsibilities

Project Owner / Project Proponent:	Name: Blue Hills Foundation Contact: Philip Lovejoy Phone: 617-293-4110 Email: Philip.lovejoy@gmail.com
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 3800 Clermont St NW North Lawrence, Ohio 44666

Name	Role	Email
Mansfield Fisher	Lead Validator/Verifier	mfisher@asterglobal.com
Shawn McMahon	V/V Team Member	smcmahon@asterglobal.com
Taek Joo Kim	V/V Team Member	
Caris Lyons	V/V Team Member	clyons@asterglobal.com
Matthew Campbell	V/V Team Member	mcampbell@asterglobal.com
Matthew Perkowski	V/V Team Member	
Sandesh Shrestha	V/V Team Trainee	sshrestha@asterglobal.com
Caitlin Sellers	V/V Team Member	csellers@asterglobal.com
Ashley Laux	V/V Team Member	alaux@asterglobal.com

Justin Ziegler	V/V Team Member	jziegler@asterglobal.com
Janice McMahon	QA/QC	jmcMahon@asterglobal.com
Barbara Toole O'Neil	Senior Internal Review	btooleoneil@asterglobal.com

2.2 Project Description

By ACR definition, the *Project* is considered an improved forest management project (IFM). Project lands are located in Strafford and Belknap Counties in New Hampshire. As stated in Section A5 of the GHG plan the project uses Improved Forest Management for the purpose of increased carbon sequestration by foregoing significant timber harvesting and maintaining mature forest cover, among other objectives such as improving ecosystem resilience, increasing wildlife habitat, and reducing invasive species presence. Silvicultural treatments will be limited and focused on forest health (insect and disease management) and maintaining a diversity of wildlife habitat. The baseline scenario represents a harvest regime, targeted to maximize net present value at a 3% discount rate for private non-profit landowners, typical of practices in the project region.

2.3 Objective

The objective for verification of the GHG Monitoring Report included an assessment that the implementation of the GHG *Project* resulted in the GHG emission removals/enhancements as stated by the project developer (ISO 14064-3:2006). The objective was to also ensure the *Project* was in compliance with the ACR Standard and that Aster Global met the ACR Validation and Verification Standard criteria.

2.4 Criteria

The criteria followed by Aster Global included ISO 14064-3, ISO 14065, and the verification guidance documents provided by ACR located at <https://americancarbonregistry.org/carbon-accounting/standards-methodologies>. These documents included:

- *ACR Carbon Registry Standard (v7.0)*
- *ACR Validation and Verification Standard (v1.1)*
- *Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands (v2.0)*
- *Errata and Clarifications Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands v2.0 (May 2024)*
- *ACR Tools for Risk Analysis and Buffer Determination (v1.0)*
- *ACR Templates*

2.5 Scope

The scope of the verification generally included the GHG Monitoring Report; GHG project implementation scenario; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The geographic scope was defined by the project boundary, which included the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the *Project* is defined below.

Baseline Scenario	The selected baseline maximizes the NPV of wood products harvested at a 3% (Non-Governmental Organization) discount rate of over a 100-year modeling period applying identified common practice silviculture regimes, a shelterwood harvest prescription.
Activities/ Technologies/ Processes	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands version 2.0
Sources/Sinks/ Reservoirs	Aboveground live biomass carbon (Included) Belowground live biomass carbon (Included) Aboveground standing dead wood (Included) Belowground standing dead wood (Included) Lying dead wood (Excluded) Harvested wood products (Included) Litter/Forest floor (Excluded) Soil organic carbon (Excluded) Emissions from biomass burning (Excluded) Activity Shifting Leakage (Excluded) Market Leakage (Included)
GHG Type	CO ₂
Time Period	Project Commencement Date: 20 August 2021 Reporting Period: 20 August 2021 - 31 March 2022 Crediting Period: 20 August 2021 – 19 August 2041
Project Boundary	The project is located in Strafford and Belknap counties in New Hampshire (owned by Blue Hills Foundation). The project area is composed of approximately 6,598 acres.

2.6 Level of Assurance

The level of assurance was used to determine the depth of detail that the verifier (Aster Global) placed in the Verification and Sampling Plan to determine if there were any errors, omissions, or misrepresentations (ISO 14064-3:2006). Aster Global selected samples of data and information to be verified to provide *reasonable* assurance and to meet the materiality requirements of the project (ACR Validation and Verification Standard). ACR considers verification to be a risk-based process, where the verifier examines a sufficient amount of data and uses the verifier's professional judgment to provide a *reasonable* assurance.

2.7 Materiality

Materiality is a concept that the individual or aggregation of errors and omissions which could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the Verification and Sampling Plan design, to determine the type of verification processes used by Aster Global to minimize the risk of not detecting a material misstatement. ACR's materiality threshold is +/-5% of the GHG project's emission reductions or removal enhancements. In other words, ACR requires that any differences between emission reductions/removals claimed by the *Project Proponent* and estimated by the verifier be immaterial (less than +/- 5%). Individual or aggregation of errors or omissions greater than the ACR materiality threshold of +/-5% require re-stating before verification statements can be accepted by ACR.

$$\% \text{ Error} = \frac{\text{Project Emission Reduction Assertion} - \text{Verifier Emission Reduction Recalculation}}{\text{Verifier Emission Reduction Recalculation}} \times 100$$

For this Monitoring Period, the calculation is as follows:

Materiality Threshold	
Contributions to Offset Materiality by Type (mTCO ₂ e):	
Total reported GHG Emission Reductions	30,260
<i>Project Emission Reduction Assertion</i>	30,260
<i>Verifier Emission Reduction Assertion</i>	30,260
$[(30,260 - 30,260) / 30,260] \times 100$	0.00%
% Error	0.00%

As the percent error was less than 5%, the Offset Verification Team confirms there is no offset material misstatement. The Issues Log, containing all information for determination of the offset material misstatement, has been compiled and is attached as Appendix A.

A quantitative uncertainty assessment was performed as required by ACR. This involved an examination by the audit team where reported uncertainty typically specifies a quantitative estimate of the likely difference between or dispersion among reported values, and a qualitative description of the likely causes of said differences. The major sources of quantitative uncertainty assessed by the audit team included:

- Estimation or model: quantification methods and mathematical equations;
- Parameter: quantifying parameters in method (emission factor, activity data);
- Systematic: estimation bias (e.g., non-representative data, faulty equipment);
- Statistical: random variability of sample data

Quantitative uncertainty was primarily evaluated through independent data checks of the proponent's quantification materials. No differences were found using this method of quantitative

uncertainty assessment. Please see Section 4.6.8 of this report where the impacts of Total Project Uncertainty (UNC_T) are reported. The audit team found no differences or discrepancies in ERT issuance.

Related to the uncertainty assessment, the audit team also evaluated; “whether the data and information supporting the GHG assertion were based on assumptions and industry defaults, future projections, and/or actual historical records” (ACR Validation and Verification Standard v. 1.1 Chapter 12). The *Project’s* GHG assertion relies on a combination of data types which include a combination of historical, projected/modeled data which implicitly utilizes both assumptions and industry defaults, and industry defaults. It was determined that the project data and information supporting GHG assertions were of high quality. The project was confirmed to have adopted a sensible and appropriate approach to grow forward the inventory. Industry defaults were in line with the audit team’s expectations (e.g., CO₂ to Carbon biomass conversion factor of 3.664) and approved IFM methodology.

2.8 Validation and Verification Body’s QA/QC System

As an accredited VVB by the ANSI National Accreditation Board (ANAB) under ISO 14064-3 and 14065, Aster Global developed the Aster Global Management Systems Manual which provides the procedures, conditions, requirements, and specifically the QA/QC procedures under which Aster Global conducts validations and verifications. For this project specifically, Janice McMahon was responsible for all QA/QC for the project. Additionally, Barbara Toole O’Neil was designated as the Senior Internal Reviewer for this project. The Senior Internal Reviewer conducted a full review of all activities performed by the audit team during the course of the joint validation and verification to ensure the audit team followed all procedures that are outlined in the Aster Global Management Systems Manual.

3 Validation Process and Findings

3.1 Validation Process

The validation process closely followed the guidance provided by The American Carbon Registry, Standard the ACR Validation and Verification Standard, ISO14064-3, ISO 14065, and the Aster Global Management System and Management System Manual.

As defined by ISO 14064-3:2006 (E), “validation is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed validation criteria.” Specifically, the project validation included the review of the requirements outlined in the ACR Standard. The assessment included the following items: eligibility criteria, baseline approach, additionality, project boundary, emissions, leakage, selected methodology, data and parameters, monitoring plan design, the process of uncertainty determination, and environmental impacts.

3.2 GHG Project Plan.

As part of the validation, Aster Global assessed the GHG Project Plan and found that the GHG Project Plan complies with ACR's Standard.

3.2.1 ACR Standard Requirements/Eligibility

The project was found to be in compliance with ACR's project eligibility requirements set forth in ACR's Standard. Specifically, the GHG Project Plan outlined and described the following aspects of the project:

- The project started in August 2021, which is after the earliest allowable start date of 01 November 1997.
- The *Project Proponent* commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they are eligible to be harvested by the *Project Proponent*.
- Project lands meet the definition of "forestland."
- The *Project* is additional as described in Section 4.6.2 of this Report.
- The *Project* has maintained regulatory compliance.
- The *Project* has appropriately applied the ACR Tool for Risk Analysis and Buffer Determination (v1.0).
- The *Project* has appropriately accounted for market leakage in line with the selected methodology as described in Section 4.6.4 of this Report.
- The *Project* has been independently validated and verified by Aster Global.
- The *Project* has appropriately identified community and environmental impacts as described in Section 4.6.6 of this Report.

3.2.2 Approved Methodology

The project utilized the following methodology and tools: Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, version 2.0; and the ACR Tool for Risk Analysis and Buffer Determination, version 1.0.

Aster Global confirms that the project meets the applicability requirements of the methodology under which the project was validated and verified:

- The *Project* occurs on non-federal U.S. forestlands.
- There is clear title to land and timber rights.
- There is clear title to offsets.
- The project area is able to be harvested by the *Project Proponent*.
- The *Project* demonstrates an increase in onsite stocking levels above the baseline scenario by the end of the crediting period.
- The *Project* area meets the definition of Forestland.

- The project area is currently certified through the American Tree Farm System.
- The *Project* does not use non-native species.
- The *Project* does not manipulate water tables or fill wetlands.

3.3 Validation Findings and Conclusions

During initial validation, the Aster Global team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project validation process. These NCRs and CLs provided needed clarity to ensure that the GHG Project Plan was in compliance with the ACR Standard v7.0. Through a comprehensive set of data checks Aster Global assessed the *Project's* compliance with methodological equations and computational approach for uncertainty. Aster Global examined and is reasonably assured the *Project* complies with the detailed requirements of the methodology for the baseline and project scenarios and overall project computations.

The complete list of validation findings and resolutions has been compiled and located in Appendix A.

Aster Global confirmed all validation activities including objectives, scope and criteria, level of assurance and the GHG Project Plan's adherence to the ACR Standard, as documented in the Validation Report, are complete. Aster Global concluded without any qualifications or limiting conditions that the Project meets the requirements of ACR's Standard.

4 Verification Process, Findings, and Conclusions

The verification process closely followed the guidance provided by ACR Standard, the Validation and Verification Standard, ISO14064-3 and ISO 14065, and the Aster Global Management System and Management System Manual, Section V.5.

As defined by ISO 14064-3:2006 (E), "verification is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed verification criteria". Specifically, the project verification included the review of the requirements outlined in the ACR Standard. The assessment included the following items: project boundary, emissions, leakage, quantification of GHG reductions/removals, monitoring, data and parameters, and adherence to the project-level principals (relevance, completeness, consistency, accuracy, transparency, conservativeness).

Aster Global's verification was generally separated into four parts: desktop assessment, site visit, quantitative review, and meetings/interviews.

4.1 Desktop Assessment

Aster Global reviewed the Monitoring Report to assess conformance with the requirements of the ACR Standard. Key factors that impacted the reported emissions reductions were identified, and a Verification and Sampling Plan was created to focus on the critical elements presenting potential risk for errors in reported data. These elements included:

- Implementation of appropriate and adequate approach to project boundary definitions, by reviewing documentation of project boundaries and ownership status, and field conditions relative to clearly delineated ownership extents and control over management activities within the project area.
- Implementation of appropriate and adequate approach to baseline emissions calculations, by reviewing documentation and field conditions which reflect the most-likely without-project scenario and the emissions resulting from that scenario.
- Implementation of appropriate and adequate approach to inventory calculations and modeling, by reviewing documentation, reviewing conversion factors, and re-running selected calculations and modeling
- Implementation of appropriate and adequate monitoring, by confirming the application of approved/acceptable monitoring practices in the field, and the appropriate handling and analysis of field data once collated.
- Implementation of appropriate and adequate approach to data and parameters, by reviewing data handling practices, and reviewing documentation at each step of the data analysis procedure.
- Implementation and adherence to project-level principles, by reviewing documentation and discussing the application of project-level principles with core staff.

A complete list of documents received and reviewed is located in Appendix B.

4.2 Site Visit

Following the initial desk review, Aster Global conducted an on-site assessment of the project lands on 19 – 21 July 2022. The site visit was used to review project records with representatives of the *Project Proponent*, discuss the calculation of carbon pools and sinks, visit random portions of the ownership for reconnaissance and ground-truth of the submitted data, and monitoring approach.

Aster Global applied Equation 21 of the methodology to determine the number of plots required for resampling. The *Project's* inventory included 107 plots across all three strata included by the *Project*. Applying Equation 21 of the methodology results in a minimum of approximately 10.3 plots for resample and during the site visit Aster Global remeasured 11 plots.

During the site visit the VVB independently reproduced approximately 10% of the original inventoried plots (11 plots total). The plots selected for reproduction and visited were:

Plot Count	Plot Number	Strata
1	95	Hardwood
2	82	Regeneration
3	94	Hardwood
4	89	Hardwood
5	37	Conifer
6	45	Conifer
7	19	Conifer

8	104	Hardwood
9	54	Conifer
10	79	Regen
11	59	Conifer

Field review included the following aspects:

- Accuracy of plot locations, including any plot relocation or dropping.
- Adherence to stratification rules outlined by the project’s documentation.
- Adherence to plot measurements methods outlined by the project’s documentation and alignment with common professional practice.
- Boundary delineation.
- Feasibility of the baseline scenario.

The plot remeasurements made by Aster Global were utilized to calculate carbon on the applicable pools. This was compared to the project’s carbon stocks in a paired two sample t-test for means (Student’s t-test). The t-test provided evidence that the mean carbon stocking value produced by the *Project Proponent* on the 11 sample plots was not statistically dissimilar to the mean carbon stocking value produced by Aster Global on the same plots. The entirety of the site visit paired with the desk review provided *reasonable* assurance that the carbon inventory was implemented in an acceptable and accurate manner.

4.3 Quantitative Review

Aster Global focused on the quantitative analyses undertaken by the *Project Proponent* to assess the carbon pools accounted for by the project (above-ground biomass, below-ground biomass, standing dead wood, and harvested wood products). Aster Global’s review included an assessment of the primary quantitative data supporting the GHG assertion including the direct sampling of biomass carbon and the use of modeling, as well as the *Project Proponent*’s use of allometric methods and equations for calculating tree biomass, and the calculation of ERTs.

4.4 Meetings/Interviews

During the course of the project verification, Aster Global and the *Project Proponent* held multiple meetings. All other correspondence occurred via email. The details of the meetings are briefly described in the table below.

Date	Attendees	Topics Discussed
12 May 2022	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague, Josh Fain Aster Global: Mansfield Fisher	Opening Meeting -

13 June 2022	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague, Josh Fain Aster Global: Mansfield Fisher, Taek Joo Kim, Ashley Laux, Caris Lyons	FVS/Modeling and Calculation Walkthrough
22 August 2022	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague, Josh Fain Aster Global: Mansfield Fisher, Taek Joo Kim, Ashley Laux, Caris Lyons	Review of Round 1 Findings
16 November 2022	TerraCarbon: Ben Rifkin Aster Global: Mansfield Fisher	Review of Round 2 Findings
21 December 2022	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague Aster Global: Mansfield Fisher	Aster Global holds closing meeting
07 August 2023	TerraCarbon: Ben Rifkin The Climate Trust: Kyler Sherry Aster Global: Mansfield Fisher, Caris Lyons The Climate Trust	Discussion of updated baseline approach
16 November 2023	TerraCarbon: Ben Rifkin, Aaron Holley The Climate Trust: Madeline Montague, Pawan Gautam Aster Global: Mansfield Fisher, Ashley Laux, Justin Ziegler	FVS/Modeling and Calculation Walkthrough
06 March 2024	TerraCarbon: Ben Rifkin, Aaron Holley The Climate Trust: Madeline Montague Aster Global: Mansfield Fisher, Ashley Laux, Justin Ziegler	Review of Round 2 Findings after Baseline update
29 April 2024	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague Aster Global: Mansfield Fisher, Justin Ziegler	Review of Round 3 Findings after Baseline update
14 May 2024	TerraCarbon: Ben Rifkin The Climate Trust: Madeline Montague	Aster Global holds 2 nd closing meeting after Baseline update

	Aster Global: Mansfield Fisher	
--	--------------------------------	--

4.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	25 April 2022
ACR approval of ACR-Specific COI Form	11 May 2022
Submission of draft Verification and Sampling Plan to <i>Project Proponent</i>	12 May 2022
Opening meeting with <i>Project Proponent</i>	12 May 2022
Submission and Receipt of signed Verification and Sampling Plan to and from <i>Project Proponent</i> for approval	29 June 2022
Site visit	18 July 2022 – 22 July 2022
Corrective actions/clarification submitted	16 August 2022
Corrective actions/clarification submitted	07 November 2022
Aster Global completes review	16 December 2022
Aster Global holds closing meeting and finalizes report and submits to ACR and <i>Project Proponent</i>	21 December 2022
Project Proponent submits updated documents that include an updated baseline	09 August 2023
Round 1 Findings after baseline update delivered to Project Proponent	08 December 2023
Project Proponent provides Aster Global with responses and updated materials to Round 1 Findings	22 December 2023
Round 2 Findings after baseline update delivered to Project Proponent	21 February 2024
Project Proponent provides Aster Global with responses and updated materials to Round 2 Findings	14 March 2024
Round 3 Findings after baseline update delivered to Project Proponent	29 April 2024
Project Proponent provides Aster Global with responses and updated materials to Round 3 Findings	01 May 2024
Aster Global Completes Review	13 May 2024
Aster Global holds closing meeting and finalizes report and submits to ACR and <i>Project Proponent</i>	14 May 2024

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that intends to increase carbon sequestration by foregoing significant timber harvesting and maintaining mature forest cover, among other objectives such as improving ecosystem resilience, increasing wildlife habitat, and reducing invasive species presence. The *Project* forgoes higher financial returns and more aggressive management regimes of private lands in the region, which are characterized by shorter, even-aged rotations. The *Project* is in compliance with the ACR Standard v7.0. Specific details are located throughout this report.

4.6.2 Additionality

Aster Global confirms that the *Project* conducted the proper additionality analysis and conforms to both the methodology additionality requirements and ACR's Three-Prong Additionality Test. The *Project* sufficiently demonstrated in the GHG Project Plan and through the validation process that as of the project start date, the project activities exceed enforced laws and regulations, exceed common practice in the geographic region and forest type, and faced a financial implementation barrier.

The *Project* demonstrated that the project activity is not required by any law and the project activity exceeds currently effective and enforced laws and regulations.

As required by the selected methodology, the *Project* demonstrated that the project activity exceeds common practice in the forestry sector for the defined geographic region. Section 2.4 of the methodology requires that projects evaluate the predominant forest management practices of the region and demonstrate that the management activities of with-project scenario will increase carbon sequestration compared to common practice through a three-step process. As described in Section C2 of the GHG Plan, the *Project* appropriately describes the predominant forest management practices occurring on comparable sites of the region that have not been enrolled in a carbon offset project. While not required by the methodology, the methodology suggests that *Project's* should consider forest type, ecological condition, and species/product mixture. After a review of the GHG Plan, supporting evidence provided by the *Project*, and evidence collected independently by Aster Global, Aster Global is reasonably assured that the *Project* has appropriately defined comparable sites through the definition of the geographic area, forest type, and ecological condition and appropriately described the predominant forest management practices on these comparable sites. Similarly, the *Project* has provided an appropriate descriptive comparison of the expected carbon sequestration impacts of predominant forest management practice identified in the first step in relation to the with-project scenario management and demonstrated that the carbon stocks under the with-project scenario management will exceed those of the baseline scenario by the end of the crediting period.

Through an NPV analysis the *Project* has appropriately demonstrated that the *Project* faces a financial barrier.

4.6.3 Permanence and Risk Mitigation

The *Project Proponent* commits to a 40-year agreement with ACR. Aster Global confirmed that the *Project Proponent* adequately addressed other potential causes of unintentional reversals including tree death from wildfire, disease, drought, or wind.

The *Project Proponent* utilized the ACR-approved risk assessment tool. Aster Global reviewed and assessed the implementation and outputs of the tool provided by the *Project Proponent* and agrees with the calculated buffer withholding of 22%.

4.6.4 Baseline and Leakage

As described in Section E1 of the GHG the baseline scenario employs a shelterwood harvest regime that is staged over 10 years (approximately 575 acres per year). The shelterwood harvest regime consists of a first entry Seed Cut and then is followed 15 years later by an overstory removal cut. After each entry stands are left to naturally regenerate from advanced regeneration, stump sprouts, and seed source. The final baseline scenario was calculated as the maximization of NPV of plausible harvest regimes while considering constraints such as operability, mill capacity, and common practice utilizing a 3% discount rate as required by the Methodology while considering relevant forest types, ecological condition, species composition, and legal constraints, including Best Management Practices (BMPs). The *Project's* baseline scenario appropriately and conservatively considers common practice in the region and the ecological condition of the Project Area by limiting the total acres harvested per year in the baseline scenario to approximately 8.7% of Project Area acres per year. Additionally, the based on the ecological condition of the Regeneration Strata (approximately 203 acres) will not be harvested in the *Project's* baseline scenario. Similarly, the *Project* has demonstrated that the applied baseline scenario does not exceed regional mill capacity considering both species and forest products produced.

The *Project Proponents* accounted for market leakage by applying a default market leakage discount factor of 30%, per the methodology requirements. The calculation of this default market leakage discount factor of 30% was confirmed by Aster Global.

4.6.5 Monitoring

Aster Global confirmed the continued appropriateness and implementation of the project monitoring plan, which details monitored data and parameters, measurements, timing, and data storage procedures.

4.6.6 Community and Environmental Impacts

Aster Global confirms the project's net positive community and environmental impacts and co-benefits such as the continued growth of healthy forest, thereby contributing to the protection of valuable resources including diverse wildlife habitat and waterways and wetlands. Cultural resources such as homesite, cemeteries, stone walls, and a former mica mine are also projected.

Furthermore, Aster Global confirms the project adheres to the environmental and community safeguards best practices as stated in the ACR Standard and that the project has appropriately

assessed conducted and disclosed the project’s environmental and community impact in line with the ACR Standard.

4.6.7 Stakeholders Comments

The project takes place on private land, and therefore a community consultation and communications plan is not applicable. The GHG Plan states that if a significant harvest is planned, surrounding landowners will be notified. The primary stakeholder for the project is the Blue Hills Foundation. The Board of Directors provided their consent for the project on August 11, 2021. Secondary stakeholders include the Society for Protection of New Hampshire Forests and the New England Forest Foundation. Tertiary stakeholders include the American Tree Farm System, the New Hampshire Natural Heritage Bureau, and the New Hampshire Division of Forests and Lands.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Total	2021 Vintage	2022 Vintage
Baseline Emissions / Reductions (MtCO ₂ e)	33,001	N/A	N/A
With-project Emissions (MtCO ₂ e)	14,360	N/A	N/A
Leakage (MtCO ₂ e)	12,968	N/A	N/A
Uncertainty Deduction Rate ¹	1.47%	N/A	N/A
Total Emission Reductions/Removals (MtCO ₂ e)	30,260	18,102	12,158
Buffer Pool Contribution (MtCO ₂ e) ²	6,658	3,983	2,675
Net Emission Reductions/Removals (MtCO ₂ e)	23,602	14,119	9,483
Net Removals (MtCO ₂ e)	9,904	5,925	3,979
Net Emission Reductions (MtCO ₂ e)	13,698	8,194	5,504

4.7 Verification Findings

The Aster Global verification team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project verification process. These NCRs and CLs provided needed clarity to ensure that the project was implemented in accordance to the approved methodology and was in compliance with ACR’s Standard.

The complete list of verification findings and resolutions has been compiled and located in Appendix A.

¹ Please note that the uncertainty was calculated as ~11.46%.

² Please note that buffer credits will be transferred from a separate account.

4.8 Verification Results/Conclusions

Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting conditions that the Project meets the requirements of ACR.

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the GHG emission reductions/removals of 30,260 MtCO₂ equivalents by the project during the verification period/reporting period (20 August 2021 – 31 March 2022).

Submittal Information:

Report Submitted to:	The Blue Hills Foundation American Carbon Registry
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	Mansfield Fisher 
Aster Global Internal Reviewer Name and Signature:	Barbara Toole O'Neil 
Aster Global Sr. Vice President/Technical Director Name and Signature	 Janice McMahon President
Date:	07 August 2024

MF/BTO/JM/CM/22061.50_TCT_Blue Hills_ValVer Report_V3.2_20240807
 ACR SP: PF 08/07/2024F

Appendix A – Aster Global Verification Findings

Item Number	1
American Carbon Registry Standard Version 7.0, December 2020 Section	2.B.1 Boundary Selection
American Carbon Registry Standard Version 7.0, December 2020 Description	For AFOLU projects, the Project Proponent shall provide maps, Geographic Information System (GIS) shapefiles, and other relevant information to delineate the project boundary.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan Section A4, Geospatial Files
Findings - Round 1	A map of the project boundary is provided in Section A4 of the GHG Project Plan. The verification team was provided geospatial files documenting the project boundary. Section B3 of the GHG states: "Roads were also given a 150-foot buffer and removed from the project area." However, after review of GIS files provided to the VVB, the audit team notes that several roads within the project area did not have a 150-foot buffer that was removed from the total area.
Round 1 NCR/CL/OFI	CL: Please clarify why several roads within the project area do not include the 150-foot buffer described in the GHG Plan.
Round 1 Response from Project Proponent	<p>We did not buffer private roads and Class VI highways per the NH basal area law. The road file we sent (BHF_NH_roads_150Buffer) may have contained just one road. We have provided an updated file containing all roads within 150 feet of the project area. For the avoidance of any confusion, the '150Buffer' referenced in the roads file name means that the NH state roads layer was clipped with the project area +150ft on all sides to capture any roads just outside of the project area that would need to have a buffer.</p> <p>NH roads were downloaded from the GRANIT database: https://new-hampshire-geodata-portal-1-nhgranit.hub.arcgis.com/datasets/NHGRANIT::nh-dot-roads/about</p>
Findings - Round 2	Thank you for the clarification on which roads were buffered out of the project area. The audit team reviewed the new BHF_Strata_2022_09_13 shapefile and confirms that the roads were buffered correctly. This item is addressed.
Item Number	2

American Carbon Registry Standard Version 7.0, December 2020 Section	2.B.6 Managing Data Quality
American Carbon Registry Standard Version 7.0, December 2020 Description	The Project Proponent shall establish and apply quality assurance and quality control (QA/QC) procedures to manage data and information, including the assessment of uncertainty in the project and baseline scenarios. QA/QC procedures shall be outlined in the GHG Project Plan.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_Carbon Inventory SOPs_20220517.docx
Findings - Round 1	QA/QC procedures are outline for both field measurements and data entry in BHF_Carbon Inventory SOPs_20220517.docx. The verification team determined these procedures are described are adequate. However, the QA/QC procedures are not specifically outlined in the GHG Project Plan, but rather reference the Inventory SOPs.
Round 1 NCR/CL/OFI	CL: Please update the GHG Project Plan to include the QA/QC procedures as outlined in the Inventory SOPs.
Round 1 Response from Project Proponent	The QA/QC procedure has been added to Section E1 of the GHG plan.
Findings - Round 2	The audit team confirms that inventory QA/QC procedures have been added to the GHG Plan Section E1. This finding is closed.
Item Number	3
American Carbon Registry Standard Version 7.0, December 2020 Section	CHAPTER 3: PROJECT ELIGIBILITY REQUIREMENTS
American Carbon Registry Standard Version 7.0, December 2020 Description	Regulatory Compliance - Adherence to all laws, regulations, and other legally binding mandates directly related to Project Activities. - Projects must maintain material regulatory compliance. To do this, a regulatory body/bodies must deem that a project is not out of compliance at any point during a re-reporting period. Projects deemed to be out of compliance with regulatory requirements are not eligible to earn ERTs during the period of non-compliance. Regulatory compliance violations related to administrative processes (e.g., missed application or reporting dead-lines) or for issues unrelated to integrity of the GHG emissions reductions shall be treated on a case-by-case basis and may not disqualify a project from ERT issuance.

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Monitoring Report Section III-4, GHG Project Plan A3
Findings - Round 1	<p>Section III-4 of the MR provides an attestation affirming "no violations of laws or regulations during the monitoring period, to the best of our knowledge." During the site visit and throughout the review, the VVB found no evidence of non-compliance.</p> <p>It is unclear to the audit team which easements are tied to which tracts included in the project.</p> <p>Many of the easements documents make reference to Stewardship Plans which are required to be updated every 10 years and these plans have not been provided to the audit team; therefore, it is unclear if the project is in compliance with the conservation easements requirements.</p>
Round 1 NCR/CL/OFI	<p>CL: Please provide a cross-walk showing which easements are tied to which tracts within the project area.</p> <p>CL: Please provide the Stewardship Plans related to each easement and the specific tracts outlined in the easement.</p>
Round 1 Response from Project Proponent	<p>The map 'NH0500 base - easement map 2' (attached) shows the parcels that each easement is tied to. Land that is just marked as "Blue Hills Foundation" does not have an easement.</p> <p>The Stewardship Plan is the Forest Management Plan which has already been provided to the VVB.</p>
Findings - Round 2	<p>Thank you for providing the easement map showing which easements are attached to land within the project area. The audit team is reasonably assured that the project implementation is in compliance with all requirements outlined by the easements. This finding is closed.</p> <p>Further, the audit team confirms that the project is in compliance with the conservation easements requirements to have an updated Stewardship Plan as the FMP was written in 2021. This finding is closed.</p>
Item Number	4
American Carbon Registry Standard Version 7.0, December 2020 Section	4.A.2 Common Practice Test

American Carbon Registry Standard Version 7.0, December 2020 Description	The common practice test requires the Project Proponent to evaluate the predominant technologies or practices in use in a particular industry, sector, and/or geographic region, as determined by the degree to which those technologies or practices have penetrated the market, and demonstrate that the proposed Project Activity is not common practice and will reduce GHG emissions below levels produced by common technologies or practices within a comparable environment (e.g., geographic area, regulatory framework, investment climate, access to technology/financing).
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG project Plan Section C2, FIA_NH_CommonPractice_2022-04-07.xlsx
Findings - Round 1	The Project Proponent demonstrates that the project is not common practice through an analysis described in Section C2 of the GHG project Plan and demonstrated in FIA_NH_CommonPractice_2022-04-07.xlsx. The VVB reviewed this analysis and found that there is a substantially larger proportion of hemlock and eastern white pine in the project area compared to private timberland in New Hampshire; therefore, it is unclear to the VVB if the common practice analysis provided by the project is sufficient.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and if necessary update the common practice analysis.
Round 1 Response from Project Proponent	An additional analysis looking at merchantable bole volume by forest type group using available FIA data has been added to the GHG plan. It demonstrates that average merchantable live bole volume in the project area is higher than all forest types and land ownership types in NH. See "CommonPractice_Analysis_2022-09-09.xlsx" and Section C.
Findings - Round 2	<p>Thank you for the additional information and new analysis. The VVB reviewed the analysis and at a high-level is reasonably assured the approach the project has taken has addressed the VVBs concern related to differences in forest type proportions noted in the Round 1 finding.</p> <p>1. The audit team reviewed the analysis and was unable to locate the FVS_Summary2_East_2022-06-14.xlsx document.</p> <p>2. The referenced SR0012 sheet states "Numerator attribute number and description: 0014 Net merchantable bole volume of live trees (at least 5 inches d.b.h./d.r.c.), in cubic feet, on forest land." It is unclear to the audit team the cubic feet/acre values reference in Table C1 in the GHG plan includes trees that are smaller than 5 inches.</p> <p>3. Similarly, it is unclear if the stocking values derived from the Blue Hills Project area are quantified as Net merchantable bole volume of live trees only.</p> <p>4. Based on a review of the tab SR014 in the FIA_NH_CommonPractice_2022-09-09.xlsx workbook it appears that Total cuft/ac values have been misreported in the GHG Plan and the CommonPractice_Analysis_2022-09-09.xlsx workbook. Similarly, the one of the tables in Table C1 on page 22 is missing the units for the numbers shown in the table.</p>

Round 2 NCR/CL/OFI	CL: Please provide the missing workbook referenced in the finding. CL: Please clarify in line with Finding 2, 3, and 4.
Round 2 Response from Project Proponent	<p>1. The workbook "FVS_Summary2_East_2022-06-14.csv" has been added to the "FVS" folder on Dropbox.</p> <p>2. The estimates from the FVS output do not include trees smaller than 5" dbh. The MCuFt volume estimate in the NE variant of FVS for the White Mountain (922) region includes pulpwood and sawtimber with a minimum diameter of 5" for both hardwood and softwood as described in the NE Variant Overview FVS documentation in Table 7.0.1.</p> <p>3. The volume provided for the common practice analysis is the net merchantable bole volume of live trees only. See "BlueHills_LiveTreeMerchVolume_2022-11-18.xlsx" in the Calculation Workbooks folder. The total MCuFt volume was totaled using the FVS Treelist output for 2021 and filtered by live and dead trees. To calculate the total net MCuFt from the FVS treelist for individual trees, the MCuFt value needs to be multiplied by TPA. The TPA for dead trees is 0, and they are therefore excluded from the total.</p> <p>4. The misreported values have been fixed in both the GHG plan and the Common Practice workbook, now titled, "CommonPractice_Analysis_2022-11-15.xlsx" and shared to the Calculation Workbook folder on dropbox. Units were also added to the ownership class table (now Table C2) in the GHG Plan.</p>
Findings - Round 3	Thank you for the additional clarification and documents. The VVB reviewed the common practice analysis and is reasonably assured the project has appropriately demonstrated that the project activity is not common practice. This finding is closed.
Item Number	5
American Carbon Registry Standard Version 7.0, December 2020 Section	6.E PROJECT MONITORING REPORTS
American Carbon Registry Standard Version 7.0, December 2020 Description	Project monitoring reports shall be completed for each verified reporting period using the template for Project Monitoring Report.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, acr-monitoring-report-template_version-4

Findings - Round 1	The Project Proponent uses version 3 of the Project Monitoring Report. This monitoring report was submitted to the VVB on 05/11/2022. As the newest version (v4) of the Monitoring Report was approved in May 2022, therefore the project should use the latest Monitoring Report template.
Round 1 NCR/CL/OFI	CL: Please ensure that the latest versions of all ACR required templates are used.
Round 1 Response from Project Proponent	The monitoring report has been updated to use template V4.0.
Findings - Round 2	The Monitoring Report has been updated to use template v4.0. This finding is closed.
Item Number	6
American Carbon Registry Standard Version 7.0, December 2020 Section	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 7.0, December 2020 Description	In the GHG Project Plan Project Proponents shall also identify and describe the Sustainable Development Goals to which those impacts are aligned and positively contribute
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan Section F1
Findings - Round 1	Section F1 of the GHG Project Plan includes SDGs impacted for most of the identified impacts. However, impacts to SDGs are not identified for the "Natural Habitat" risk/impact.
Round 1 NCR/CL/OFI	CL: Please clarify the SDG impacts of the "Natural Habitat" risk/impact.
Round 1 Response from Project Proponent	The GHG Plan has been updated to clarify the SDG impacts of the 'Natural Habitat' risk/impact type.
Findings - Round 2	The audit team confirms that the SDG impacts of the "Natural Habitat" risk/impact are included in Section F1 of the GHG Plan. This finding is closed.
Item Number	7

American Carbon Registry Standard Version 7.0, December 2020 Section	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 7.0, December 2020 Description	2. Applicable laws, regulations, rules, and procedures and the associated oversight institutions.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan F1
Findings - Round 1	Section F1 of the GHG Project Plan includes a screenshot demonstrating compliance with all laws from a 2017 ATFS audit. However, this does not include an assessment of applicable laws, regulations, rules, and procedures and the associated oversight institutions as described by this requirement.
Round 1 NCR/CL/OFI	CL: Please provide information regarding applicable laws, regulations, rules, and procedures and the oversight institutions, consistent with this requirement.
Round 1 Response from Project Proponent	New text has been added to this section to attest to the fact that the proponent will adhere to all applicable state harvesting laws and regulations as well as voluntary BMPs along with a link to a list of all applicable harvesting laws and BMPs.
Findings - Round 2	Section F1 of the GHG Plan includes an attestation that the Project Proponent will follow all applicable NH state laws and regulations as governed by the NH Division of Forests and Lands, and will further follow voluntary NH BMPs. The audit team was provided a link to a list of applicable harvesting laws and BMPs. https://www.nh.gov/nhdfl/land-conservation/timber-harvesting-laws-and-enforcement.htm . This finding is closed.
Item Number	8
American Carbon Registry Standard Version 7.0, December 2020 Section	A.3.1 AFOLU LAND CLASSIFICATION

American Registry Carbon Standard Version 7.0, December 2020 Description	1. Forest projects shall use a nationally approved “forest” definition for the country where the activity occurs. For projects in the United States, Project Proponents shall use the U.S. definition below, which is based on the U.S. Forest Service Forest Inventory & Analysis Program definition. For projects outside of the United States, Project Proponents may use the Kyoto Protocol definition below, with the relevant Designated National Authority (DNA) selections for minimum land area, crown cover, and tree height. If the project is in a country that no longer has a designated DNA or whose DNA has not made these selections, the Project Proponent may propose another nationally approved forest definition.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan A3, GIS Review, site visit
Findings - Round 1	The audit team reviewed remote sensed imagery to determine if all parcels within the project area meet the definition of forestland. The audit team noted that there appear to be multiple slivers and small parcels smaller than 1 acre. It is unclear to the VVB how these small piece meet the definition of forestland as defined by the methodology.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and if necessary update the project area.
Round 1 Response from Project Proponent	All slivers less than 1 acre in size have been removed from the project area. In total, it resulted in the removal of about 7 acres. A new shapefile has been provided and the acreages updated in the calculations.
Findings - Round 2	The audit team reviewed the updated shapefile provided and confirmed that slivers less than 1 acre were removed from the project area. This item is closed.
Item Number	9
American Registry Carbon Standard Version 7.0, December 2020 Section	A.3.3 ELIGIBILITY CRITERIA
American Registry Carbon Standard Version 7.0, December 2020 Description	Permanent - Permanence refers to the longevity of removal enhancements and the risk of reversal (i.e., the risk that atmospheric benefit will not be permanent). Reversals may be unintentional or intentional. All AFOLU projects with emissions reductions derived from sequestration have a risk of reversal. - AFOLU Project Proponents shall assess reversal risk using ACR’s Tool for Risk Analysis and Buffer Determination, and shall enter into a legally binding Reversal Risk Mitigation Agreement with ACR/Winrock that details the risk mitigation option selected and the requirements for reporting and compensating reversals. Proponents of terrestrial sequestration projects shall mitigate reversal risk by contributing ERTs to the ACR Buffer Pool or using another ACR-approved insurance or risk mitigation mechanism.

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan B8
Findings - Round 1	Reversal risk is assessed using ACR's Tool for Risk Analysis and Buffer Determination. See ACR Risk_Tool tab for more details. It is unclear to the audit team if a Reversal Risk Mitigation Agreement has been signed with ACR.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide the signed agreement as evidence of compliance with this requirement.
Round 1 Response from Project Proponent	
Findings - Round 2	The response workbook did not include a Round 1 response from the Project Proponent.
Round 2 NCR/CL/OFI	CL: Please address the Round 1 finding and provide the signed agreement as evidence of compliance with this requirement.
Round 2 Response from Project Proponent	Pending response from ACR
Findings - Round 3	The audit team received direct guidance from ACR on 12/20/2020 in the form of an email stating the VVB could close the finding related to the RMA and that ACR would ensure a signed RMA was received.
Item Number	10
ACR Tool for Risk Analysis and Buffer Determination V1.0 (Section)	Risk Categories
American Carbon Registry Standard Version 7.0, December 2020 Description	F - Disease and Pests
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan B8, BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx

Findings - Round 1	The ACR Risk tool states "8% if epidemic disease or infestation is present within project area, or within 30 mile radius of project area." The GHG Plan states "Though hemlock woolly adelgid is present in the region it is not causing widespread epidemic mortality." It is important to note that the ACR Risk Tool does not reference epidemic mortality but "epidemic disease or infestation." Considering the HWA is present within the project area and surrounding counties it is unclear how the current risk score for Pest and Disease is appropriate.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and if necessary update the risk analysis.
Round 1 Response from Project Proponent	The 4% risk factor associated with pest and disease on this project site is appropriate based on guidance from ACR and attestation from a local forester. Though HWA is present in and around the project area, it is not having a widespread impact on forest carbon stocks at this stage.
Findings - Round 2	The audit team has not been provided an attestation from a local certified forester to verify that the HWA is not causing widespread impact on forest carbon stocks.
Round 2 NCR/CL/OFI	CL: Please provide the referenced attestation.
Round 2 Response from Project Proponent	After discussions with ACR and with local foresters the project will take the 8% risk deduction due to the widespread presence of HWA near the project site. The calculations have been updated in the GHG plan and MR to accommodate this change
Findings - Round 3	Thank you for the clarification. This finding is closed.
Item Number	11
ACR Tool for Risk Analysis and Buffer Determination V1.0 (Section)	Risk Categories
American Carbon Registry Standard Version 7.0, December 2020 Description	G - Levee Failure and Water Table Changes
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Project Plan B8, BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx
Findings - Round 1	Section B8 of the GHG Project Plan and the MR Appendix do not include any information pertaining to this Natural Disaster Risk.
Round 1 NCR/CL/OFI	CL: Please update Section B8 of the GHG Project Plan and the MR Appendix to include relevant information regarding the risk score for this Natural Disaster Risk.

Round 1 Response from Project Proponent	The ACR Risk Tool v1.0 states that the levee failure/water table changes risk is "required only if forested wetlands comprise more than 60% of project area". Less than 60% of the project area is comprised of forested wetlands, so this risk category is not required. Clarifying language has been added to section B8 of the GHG Plan.
Findings - Round 2	Section B8 of the GHG Plan states that less than 60% of the project area is forested wetland, therefore this risk is N/A. This finding is closed.
Item Number	12
ACR IFM Methodology January 2022, v2.0 (Section)	1.2 APPLICABILITY CONDITIONS
American Carbon Registry Standard Version 7.0, December 2020 Description	Participating entities (e.g., Project Proponent, landowner) must demonstrate ownership or control of timber rights for the entirety of the project area at the project start date and throughout the crediting period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section B2
Findings - Round 1	<p>The VVB conducted an ownership review with City and County tax assessment websites of the land parcels that make up the project area. The following parcels are included in the project area but the ownership was unable to be confirmed.</p> <p>City of Strafford:</p> <p>Parcel 1-18</p> <p>Parcel 13-1</p> <p>Parcel 13-18</p> <p>Parcel 13-30</p> <p>Parcel 18-2-20</p> <p>Parcel 9-72-1</p> <p>Parcel 9-87</p> <p>City of New Durham</p> <p>Parcel 270-006-000</p> <p>Additionally, the excel sheet titled: Land List rev 3.16.22 has reference to the deed book/page number, however copies of land deeds were not provided to the VVB.</p>
Round 1 NCR/CL/OFI	<p>CL: Please provide verifiable evidence that the Blue Hills Foundation has ownership over the parcels listed in the finding.</p> <p>CL: Please provide copies of land deeds for all parcels included in the project area.</p>

Round 1 Response from Project Proponent	<p>Deed references have been provided in the folder '#12 - BHF Deeds'. These parcels were consolidated into larger Lots by Blue Hills Foundation and therefore have newer parcel IDs (given in the BHF_Parcels_8_24_2021 shapefile).</p> <p>City of Strafford: Parcel 1-18: The chunk of project area in 1-18 is now part of parcel 1-17 (See 'Strafford tax map 2019.pdf', Map 1). The deed for 1-17 has already been confirmed by the VVB. Parcel 13-1: Part of a consolidation to Lot "B"; Parcel ID = 9-47-0-0; Deed 1154/521 Parcel 13-18: The chunk of project area in 13-18 is now part of parcel 177 (See 'Strafford tax map 2019.pdf', Map 17). The deed for 17-7 has already been confirmed by the VVB. Parcel 13-30 Parcel 18-2-20: Part of a consolidation to Lot "H"; Parcel ID = 9-47-0-0; Deed 4729/241, page 7 Parcel 9-72-1: This parcel was included in the Land List excel sheet shared with the VVB. Deed 1838/644 Parcel 9-87:</p> <p>City of New Durham Parcel 270-006-000: This parcel is not included in the project area. There was a slight discontinuity between parcels in different townships which caused an overlap where several towns share a boundary near this parcel. This is a web-based GIS error on the part of the NH state system.</p>
Findings - Round 2	<p>City of Strafford: Parcel 1-18: confirmed via tax map that 1-18 is now part of 1-17 Parcel 13-1: The audit team was unable to confirm that 'Parcel B' in Deed 1154/521 is Parcel 13-1. Parcel 13-18: confirmed via tax map that 13-18 is part of parcel 17-7 Parcel 13-30: No ownership evidence provided. Parcel 18-2-20: confirmed via voluntary merger for 9-76 Parcel 9-72-1: confirmed via city property assessor Parcel 9-87: removed from project area City of New Durham Parcel 270-006-000: confirmed not included in project area, GIS error caused by overlap</p>
Round 2 NCR/CL/OFI	CL: Please provide additional ownership evidence for parcels 13-1 (43.31990541, -71.18750010) and 13-30 (43.32052721, -71.15331239)
Round 2 Response from Project Proponent	The deeds for Parcels 13-1 and 13-30 are provided in the "#12 - BHF deeds and tax maps" folder on Dropbox in files "Deed 1154:525 (Parcel 13-30).pdf" and "Deed 1154:521 (Parcel 13-1).pdf"
Findings - Round 3	The audit team reviewed the additional evidence provided and confirmed the ownership of these parcels. This finding is closed.
Item Number	13
ACR IFM Methodology January 2022, v2.0 (Section)	1.4 POOLS AND SOURCES

American Carbon Registry Standard Version 7.0, December 2020 Description	CH ₄ - Burning of biomass - Excluded Potential emissions are negligible.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section B4
Findings - Round 1	This source is not referenced in the GHG Plan.
Round 1 NCR/CL/OFI	CL: Please ensure that all required sources are referenced in the GHG Plan.
Round 1 Response from Project Proponent	CH ₄ has been added to the GHG plan a potential emissions source that is excluded.
Findings - Round 2	The GHG source has been identified in line with the methodology in Section B4 of the GHG Plan. This finding is closed.
Item Number	14
ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
American Carbon Registry Standard Version 7.0, December 2020 Description	The common practice test requires an evaluation of the predominant forest management practices of the region and a demonstration that the management activities of the with-project scenario will increase carbon sequestration compared to common practice. This includes: 1) describing the predominant forest management practices occurring on comparable sites of the region that have not been enrolled in a carbon offset project (e.g., similar forest type, ecological condition, species/product mixture), 2) providing a descriptive comparison of the expected carbon sequestration impacts of predominant forest management practices identified in step 1 in relation to with-project scenario management, and 3) demonstrating that carbon stocks under with-project scenario management will exceed those of the baseline scenario by the end of the crediting period. Projects initially deemed to go beyond common practice are considered to meet the requirement for the duration of their crediting period. If common practice adoption rates of a particular practice change during the crediting period, this may make the project ineligible for renewal but does not affect its additionality during the current crediting period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section C2

Findings - Round 1	The audit team reviewed the common practice analysis that uses FIA data and noted that the project area has a substantially higher level of the White/Red/Jack Pine species group than the rest of New Hampshire and therefore it is unclear to the audit team if comparing stocking levels within the project area to the entire state is an appropriate analysis.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and if necessary please update the common practice analysis.
Round 1 Response from Project Proponent	See response to finding 4. Finding 4: An additional analysis looking at merchantable bole volume by forest type group using available FIA data has been added to the GHG plan. It demonstrates that average merchantable live bole volume in the project area is higher than all forest types and land ownership types in NH. See "CommonPractice_Analysis_2022-09-09.xlsx" and Section C.
Findings - Round 2	Pending response to the Finding 4.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	
Findings - Round 3	The audit team reviewed the updated analysis as described in Finding 4 and is reasonably assured this criterion is satisfied. This finding is closed.
Item Number	15
ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
American Carbon Registry Standard Version 7.0, December 2020 Description	The implementation barrier test examines any factor or consideration that would prevent the adoption of the practice/activity proposed by the Project Proponent. Financial barriers can include high costs, limited access to capital, or an internal rate of return in the absence of carbon revenues that is lower than the Project Proponents established minimum acceptable rate. Financial implementation barriers can also include high risks such as unproven technologies or business models, poor credit rating of project partners, and project failure risk. When applying the financial implementation barrier test, Project Proponents should include quantitative evidence such as NPV and Internal Rate of Return calculations. The results of the financial analysis (NPV) for the baseline and with-project scenarios must be provided with the GHG Project Plan, demonstrating that the baseline is more profitable. Since carbon revenue incentivizes the otherwise less profitable project activity, the with-project scenario's NPV does not need to account for the sale of carbon credits. The project must face capital constraints that carbon revenues can potentially address; or that carbon funding is reasonably expected to incentivize the project's implementation; or carbon revenues must be a key element to maintaining the project action's ongoing economic viability after its implementation. Technological or Institutional barriers as referenced in the ACR Standard may also be relevant.
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, BlueHills_NPVanalysis_2022-06-14.xlsx
Findings - Round 1	<p>The audit team reviewed the BlueHills_NPVanalysis_2022-06-14.xlsx and noted the following:</p> <ol style="list-style-type: none"> 1. It is unclear to the audit team where the pulp prices \$/green short ton are sourced from on the "Stumpage" tab. 2. It is unclear to the audit team why the Central region prices are not used for mean \$/MBF for all species on the "stumpage" tab. 3. It is unclear to the audit team why the 10% timber tax is accounted for in both the "Net Total (minus timber tax)" column and the "Costs" column in the Conifer strata of the NPV_grow and NPV_clearcut tabs. 4. It is unclear to the audit team why the NPV analysis of the baseline clearcut scenario doesn't implement harvests in Year 2021 for the Conifer strata and Year 2025 for the Hardwood strata.
Round 1 NCR/CL/OFI	<p>CL1: Please clarify in line with the finding and provide any necessary supporting documentation.</p> <p>CL2: Please clarify in line with the finding. Please update any downstream calculations as needed.</p> <p>CL3: Please clarify in line with the finding. Please update any downstream calculations as needed.</p> <p>CL4: Please clarify in line with the finding. Please update any downstream calculations as needed.</p>

Round 1 Response from Project Proponent	<p>CL1: The source of pulp prices has been provided in the spreadsheet on the "Stumpage" tab and Stumpage pricing documents have been added to the "Supporting Documents" folder in Dropbox. Additionally, an error was found in that one of the reports used for pulp prices was from the Northern region rather than the Southern region. This has been corrected, which changed pulp prices slightly. This change did not impact year of harvest, however.</p> <p>CL2: The property mainly falls within the Southern District (the towns of Strafford and Farmington are in the Southern District). Only a small portion of the project falls in the town of Barnstead, which is Central District. Stumpage prices were lower in the Southern District than the Central District, making Southern District the conservative choice. A document delineating NH state timber districts ("NH-Timber-Districts.pdf") has been added to the Supporting Documents folder. (Sourced from NH.gov website under 'Timber Districts': https://www.revenue.nh.gov/mun-prop/property/timber.htm)</p> <p>CL3: The 10% timber tax has been removed from the "Costs" column of both the Conifer and Hardwood strata on both tabs.</p> <p>CL4: The clearcut scenario for the Hardwood stratum has been updated to account for the delayed initial harvest. See "BlueHills_NPVanalysis_2022-09-12.xlsx"</p>
Findings - Round 2	<p>CL1: The audit team confirmed pulp prices. This finding is closed.</p> <p>CL2: It is unclear to the audit team how the mean \$/MBF for Beech species was determined to be \$40.</p> <p>CL3: The audit team reviewed the updated NPV analysis and confirms that timber tax is correctly accounted for. This finding is closed.</p> <p>CL4: It is unclear to the audit team how the re-entry timetable is correct in the baseline clearcut scenario (NPV_clearcut tab) in the "BlueHills_NPVanalysis_2022-09-13.xlsx" workbook. However, the correct conclusion was made that no re-entry will occur during the first 20-year crediting period. This finding is closed.</p> <p>CL5: The audit team noted that the table on page 37 that lays out the harvest schedule does not show the harvest schedule for the regeneration strata.</p> <p>CL6: The audit team also noted that the NPV analysis in the BlueHills_NPVanalysis_2022-09-13 on the NPV_clearcut tab and NPV_grow tab appears to have a formula error when computing % growth.</p> <p>CL7: It is unclear to the audit team how cells J4, O3, and P4 in the NPV_clearcut tab of the BlueHills_NPVanalysis_2022-09-13 workbook are calculated. This may be best discussed via a Teams meeting.</p>

Round 2 NCR/CL/OFI	<p>CL2: Please clarify in line with the findings and if necessary update the project documentation, calculation workbooks, and all downstream calculations.</p> <p>CL5: Please clarify in line with the finding and update reporting documentation as necessary.</p> <p>CL6 and 7: Please clarify in line with the finding.</p>
Round 2 Response from Project Proponent	<p>CL2: The high stumpage value for beech was misreported and has been adjusted to reflect the report. The avg stumpage value of beech is actually \$35/MBF. The NPV analysis has been updated and added to the Dropbox folder in "Calculation Workbooks".</p> <p>CL5: The regeneration stratum conservatively receives no harvest activity in the baseline and the harvest schedule is therefore excluded from the GHG plan. A note has been added to page 37 to clarify this omission.</p> <p>CL6: The percent change formula for pulpwood was fixed on both the NPV_clearcut and NPV_grow tabs.</p> <p>CL7: The issue was explained and clarified via a call with the VVB. Because each stratum has different initial harvest years based on NPV analysis, the annualized volume change is hardcoded to be deducted starting in the year that harvest would begin in each stratum. The preceding years track the grow only scenario. This causes a potentially confusing mismatch between the years listed in the annualized change table, but the years correspond correctly in the NPV calculations table below.</p>
Findings - Round 3	<p>The audit team reviewed the updated NPV quantification and confirmed the following:</p> <p>CL2: The misreported stumpage values has been corrected;</p> <p>CL5: The regeneration stratum appropriately receives no harvest in the baseline;</p> <p>CL6: The percent change formulas have been corrected;</p> <p>CL7: The NPV analysis was performed appropriately.</p> <p>This finding is closed.</p>
Item Number	16
ACR IFM Methodology January 2022, v2.0 (Section)	3 STRATIFICATION

American Carbon Registry Standard Version 7.0, December 2020 Description	If the project activity area is not homogeneous, stratification may be used to improve the modeling of management scenarios and precision of carbon stock estimates. If stratification is used, a stratification standard operating procedures (SOP) document detailing relevant design, inputs, parameters, rules, and techniques must be provided as an attachment to the initial GHG Project Plan for validation. The stratification SOP document should contain information necessary such that the stratification can be examined and duplicated as necessary to provide reasonable assurance of the validity and non-bias of associated techniques. The stratification must be the same for the baseline and with-project scenarios for the estimates of initial stocking levels. However, the number and boundaries of strata may change during the crediting period (ex post) as baseline and with-project management practices diverge. For estimation of initial carbon stocks, strata may be defined on the basis of parameters correlated to forest carbon stocking, for example:
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E1
Findings - Round 1	<p>Stratification was a result of delineation based on forest composition and land use history using 2017 plot data, leaf-off imagery, and NLCD 2019 data. The strata include a Conifer stratum, Hardwood stratum, and Regeneration stratum.</p> <p>The Blue Hills GIS workflow_clean states that the 2017 plot data and stand classification was used for stratification, however this data was not provided to the verification team.</p>
Round 1 NCR/CL/OFI	CL: Please provide the 2017 plot data and stand classification data to help the VVB better understand how the project area was stratified.
Round 1 Response from Project Proponent	The 2017 plot data and stand classification data have been provided in the folder 'Initial data for stratification.zip'
Findings - Round 2	The folder "initial data for stratification.zip" was not included as part of the Round 1 responses.
Round 2 NCR/CL/OFI	CL: Please provide the 2017 plot data and stand classification data to help the VVB better understand how the project area was stratified.
Round 2 Response from Project Proponent	The file "initial data for stratification.zip" was added to the GIS folder on Dropbox.
Findings - Round 3	The VVB acknowledges receipt of the requested supplementary GIS files. The VVB reviewed the GIS files and confirmed that the stratification criteria are met.
Item Number	17
ACR IFM Methodology January 2022, v2.0 (Section)	4.1

American Carbon Registry Standard Version 7.0, December 2020 Description	All legally binding constraints to forest management (with the exception of easements enacted less than 1 year before or less than 3 years after the project start date) must be considered in baseline modeling. These include all existing laws, regulations, legal rulings, deed restrictions, and other relevant regulatory frameworks (such as legally binding terms and conditions associated with the land acquisition, or donor funding restrictions regulating the amount or type(s) of timber harvest that can occur on the property). Best management practices to protect water, soil stability, forest productivity, and wildlife, as published or prescribed by applicable federal, state, or local government agencies are also considered legally binding constraints to forest management. The resulting harvest schedule is used to establish baseline stocking levels throughout the crediting period. If new legal constraints are enacted during a crediting period that legally prohibit the modeled silvicultural practices or harvest removals, the baseline must be evaluated and re-modeled as necessary on a forward-moving basis, respecting these legally binding constraints for the remainder of the crediting period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Project shapefiles, GHG Plan
Findings - Round 1	<p>The audit team reviewed the GHG Plan and conducted an independent review of New Hampshire BMPs. The GHG Plan states "Aesthetic buffers to be maintained on either side of roads (150') within the project area, exceeding the 50' buffer required by state law." However, the VVB found that according to NH Rev Stat § 227-J:9 (2016), the minimum buffer is 150' is required.</p> <p>Additionally, it is unclear from the provided shapefiles which areas within the project are considered "reserves" and which are "SMZ".</p>
Round 1 NCR/CL/OFI	<p>CL: Please clarify if the statement from the GHG Plan cited in the finding is accurate and provide verifiable evidence to support this.</p> <p>CL: Please clarify which areas are considered reserves and which are considered SMZs.</p>
Round 1 Response from Project Proponent	<p>CL1: This typo has been fixed in the GHG plan and now reads "meets the 150' buffer required by state law".</p> <p>CL2: Though the "reserves" and "SMZs" are treated the same way (no harvest) in the baseline. The "reserves" are spatially inexplicit in this project and as such are unlabeled on the project map. The "SMZ" are spatially explicit because they are determined by buffers around streams and roads and as such are labeled on the map.</p>
Findings - Round 2	<p>CL1: Section B5 in the GHG Plan has been updated accordingly. This finding is closed.</p> <p>CL2: Thank you for the clarification on which areas are considered "reserves" and which are "SMZ". This finding is closed.</p>
Item Number	18

ACR IFM Methodology January 2022, v2.0 (Section)	4.1
American Carbon Registry Standard Version 7.0, December 2020 Description	The baseline scenario's harvested timber output must not exceed regional mill capacity for the species and size forest products produced throughout the crediting period. Mills must be within hauling distances that allow the baseline's forest management activities to be economical. The feasibility of the baseline harvest regime must be demonstrated with mill reports, testimony from a professional forester, published literature from a state or federal agency, or other verifiable evidence
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan, NH FAP 2020
Findings - Round 1	<p>The audit team confirms in an independent review of "New Hampshire Forest Action Plan 2020" that the annual saw timber output does not exceed the New Hampshire's total mill capacity. However, it is unclear if the entire state of New Hampshire is an accurate representation of regional sawmill capacity.</p> <p>It is unclear to the audit team if the annual pulp wood output exceeds regional mill capacity.</p> <p>Furthermore, it is unclear to the audit team how haul distance is incorporated into this analysis.</p>
Round 1 NCR/CL/OFI	<p>CL: Please clarify how the project has demonstrated that regional mill capacity for pulpwood is not exceeded by the baseline harvesting.</p> <p>CL: Please provide supporting evidence to demonstrate that the mill capacity in the entire state of New Hampshire is an appropriate representation of regional mill capacity.</p> <p>CL: Please clarify how haul distance is considered in the demonstration that there is sufficient mill capacity to support the harvesting levels in the baseline scenario.</p>
Round 1 Response from Project Proponent	<p>CL1: A document, "NH_Extension_Sawmill_Capacity.pdf" has been uploaded to the Supporting Documents folder in dropbox. It lists all of the mills in the state of NH and their annual capacities for processing timber. There is plenty of capacity just in NH, but this is a conservative assessment because timber is also shipped throughout New England and into Quebec for processing as well.</p> <p>CL2: See response to CL1. Product type is included in mill capacity.</p> <p>CL3: An attestation from local forester, Ethan Belair, shows that timber and pulpwood from NH are processed throughout Northern New England as far away as Jay, ME and Quebec, Canada. Therefore, it is conservative to only evaluate mill capacity within the State of New Hampshire. See "New England wood basket.eml".</p>

Findings - Round 2	The project provided adequate evidence that regional mill capacity for sawtimber and pulpwood is not exceeded by the baseline harvesting schedule. Further, the audit team confirms that it is a conservative assumption that the state of New Hampshire represents regional mill capacity, as timber is actually shipped and processed throughout Northern New England and Quebec. This criteria is satisfied.
Item Number	19
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
American Carbon Registry Standard Version 7.0, December 2020 Description	Descriptions of baseline silvicultural prescriptions, including trees retained, harvest frequency, and regeneration assumptions. One or more of the following sources must substantiate the choice of baseline silvicultural prescriptions and their relevance to the ecological conditions of the project area:
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section B5
Findings - Round 1	<p>The baseline silvicultural prescription is described to be even-age regeneration harvests (patch cuts and group selection) staged over 10 years. Regeneration is assumed to occur naturally from advanced regen, stump sprouts, and seed source. The audit team confirms this assumption was applied correctly in the FVS modeling. The audit team confirms that one or more of the following sources were provided substantiating the choice of baseline silvicultural prescriptions.</p> <p>In the baseline scenario, the project assumes that all standing deadwood is also harvested or removed; however, no evidence has been provided to the audit team to support this assumption. Furthermore this assumption is no described in the GHG Plan.</p>
Round 1 NCR/CL/OFI	<p>NCR: Please ensure that all assumptions related to the baseline scenario are appropriately incorporated and described in the GHG Plan.</p> <p>CL: Please provide supporting evidence that it is common for all standing deadwood within a harvestable stand to be removed during harvesting operations.</p>

Round 1 Response from Project Proponent	<p>NCR: A description of the even-age harvest has been included in Section B5 of the GHG plan that includes removal of standing dead trees down to 1".</p> <p>CL: See p 13 of the "Silvicultural Guide for Northern Hardwood Types in the Northeast.pdf" which describes an even-aged management clear cut harvest where all merchantable timber is removed and then all remaining biomass is removed down to 2" dbh either through mechanical or chemical means. See also p 41 of "Silvicultural Principles for NH Forest Types.pdf" which describes removal of all non-commercial biomass after merchantable harvest as previously referenced (26) in Section B5 of the GHG plan.</p>
Findings - Round 2	<p>Thank you for the clarification. The audit team confirmed this language has been added to the GHG Plan in Section E1.</p> <p>1. The audit team reviewed the evidence cited in the project's response and is unclear how these specific cited sections are relevant as these sections are relevant for clearcuts and do not speak to patch cuts or group selection</p> <p>2. Both citations noted by the project clearly convey that it is common practice in these areas to remove all trees down to 2 inches in DBH. It's unclear what the basis for removal of all trees down to 1 inch is.</p>
Round 2 NCR/CL/OFI	<p>CL: Please clarify in line with the findings 1 and 2 and provide evidence in line with the requirements of the methodology.</p>
Round 2 Response from Project Proponent	<p>1. "Group selections" have been removed from the GHG plan because they are technically uneven-aged management methods that would not likely be applied in the baseline scenario. The difference between a patch cut and a clear cut is fuzzy and has to do with overall size. A patch cut tends to be smaller than a clear cut, but both methods are used for even-aged treatments and are both relevant in this baseline scenario. See an additional source from the UNH Extension (https://extension.unh.edu/goodforestry/html/2-3.htm).</p> <p>2. According to the UNH Extension Good Forestry guide (https://extension.unh.edu/goodforestry/html/2-3.htm), unmerchantable stems (those less than 2" dbh) can typically be removed through non-commercial treatments post-clearcut.</p>
Findings - Round 3	<p>Thank you for the additional clarifications. The audit team reviewed the associated references and the updated GHG Plan. The VVB is reasonably assured this criteria is met. This finding is closed.</p>
Item Number	20
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
American Carbon Registry Standard Version 7.0, December 2020 Description	A list of any and all legal constraints affecting baseline forest management, including:

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E1
Findings - Round 1	The GHG Plan states: "The baseline management scenario does not violate any state or local laws regarding timber harvesting", additionally a list of local laws and BMPs is provided in section B5 and Section E. The VVB confirmed through an independent review of the state's laws and BMPs that this criterion is satisfied.
Round 1 NCR/CL/OFI	OFI: Although all BMPs and legal constraints are listed in the GHG Plan, a single list of all legal constraints would improve the readability of the GHG Plan.
Round 1 Response from Project Proponent	A link to a list of all state harvesting laws and regulations has been added to the GHG plan.
Findings - Round 2	Section F1 of the GHG Plan includes references to all state harvesting laws and regulations. This item is addressed.
Item Number	21
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
American Carbon Registry Standard Version 7.0, December 2020 Description	Equation 1
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_bsl_livetreeproject_20220614_AG_Check.xlsx
Findings - Round 1	<p>The audit team confirms that Equation 1 is calculated correctly; however, there are errors in upstream values that are causing the quantification to be incorrect.</p> <p>The acreages used in the wtd. Avg AGBG Live mTCO2e/ac calculation in the "Pivot_Live" tab of the "BHF_bsl_livetreeproject_20220614.xlsx" worksheet appear to be incorrect.</p> <p>Additionally, the audit team noted that there appear to be inconsistencies in the Acres tab within the BHF_bsl_livetreeproject_20220614 workbook.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update any downstream calculations.

Round 1 Response from Project Proponent	The acreages have been corrected and the updated calculations workbooks have been uploaded to dropbox.
Findings - Round 2	The audit team confirmed via updated shapefiles provided that the acreages in the calculations workbooks have been corrected. This item is addressed.
Item Number	22
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
American Carbon Registry Standard Version 7.0, December 2020 Description	Parameterized for the specific conditions of the project.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	FVS Files
Findings - Round 1	In "FVS_StandInit, BlueHills_FVS_Database_2022-06-14.xlsx", LOCATION, ECOREGION, SITE_INDEX all correctly input except for SITE_SPECIES. The input of SITE_SPECIES doesn't match with "Site Index, BHF_2021InventoryCalcs_20220614.xlsx".
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	The site indices have been updated in the Blue_Hills_FVS_Database and now reflects the correct site species.
Findings - Round 2	The audit team reviewed the updated Blue_Hills_FVS_Database, however the provided name of the file is "BlueHills_FVS_Database_2022-06-14.xlsx", and strata and species still doesn't match "Site Index, BHF_2021InventoryCalcs_20220914.xlsx". For example, "Strata: Hardwood / Species: Easter White Pine" in "Site Index, BHF_2021InventoryCalcs_20220914.xlsx" but "Stand ID: Hardwood / SITE_SPECIES: 316" in "FVS_StandInit, BlueHills_FVS_Database_2022-06-14.xlsx".
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent	Species code 316 for red maple has been assigned to the Regeneration Stratum and species code 129 for white pine has been assigned to the hardwood stratum. The site index values remain correct. The values have been updated in the FVS database. The updated database had not been uploaded to dropbox. See file "BlueHills_FVS_Database_2022-11-15.xlsx".
Findings - Round 3	The audit team confirms that "BlueHills_FVS_Database_2022-06-14.xlsx" is correct. <u>This finding is closed.</u>

Item Number	23
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
American Carbon Registry Standard Version 7.0, December 2020 Description	The output of the models must include either projected total aboveground and belowground carbon per acre, volume in live aboveground tree biomass, or another appropriate unit by strata in the baseline.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_wp_livetreeproject_20220614.xlsx / BHF_bsl_livetreeproject_20220614.xlsx / BHF_bsl_hwpproject_20220614.xlsx / BHF_bsl_sngproject_20220614.xlsx
Findings - Round 1	The outputs were calibrated to per acre basis. In "SnagDet_ClearCut_1st100, BHF_bsl_sngproject_20220614.xlsx", it looks like Row 631, which is Hardwood after Regeneration, was accidentally added. The audit team ran the FVS and Row 631 was not included in the FVS_SnagDet. Other than Row 631, other results match.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	Row 631 of the FVS output ("SnagDet_ClearCut_1st100" tab of BHF_bsl_sngproject_20220614.xlsx) has been removed.
Findings - Round 2	The audit team confirmed the update that Row 631 was removed. <u>This finding is closed.</u>
Item Number	24
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.2
American Carbon Registry Standard Version 7.0, December 2020 Description	Whether plots are permanent or temporary;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_Carbon Inventory SOPs_20220517.docx
Findings - Round 1	It is assumed all plots are permanent as they are monumented, however the SOP does not explicitly state this.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.

Round 1 Response from Project Proponent	The SOP has been updated with this clarification.
Findings - Round 2	It appears that the SOP document included in the updated documents provided to the VVB in response to round 1 findings is not the updated version. The doc received is titled "BHF_Carbon Inventory SOPs_20220517.doc". The audit team was unable to confirm that the update was made.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent	The file "BHF_Carbon Inventory SOPs_20220817.docx" is in the "Final_Inventory" folder on Dropbox
Findings - Round 3	The VVB reviewed the updated SOPs and confirmed that the inventory plots are permanent. This find is closed.
Item Number	25
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.2
American Carbon Registry Standard Version 7.0, December 2020 Description	Procedures for updating the inventory, including following harvests or disturbances.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_Carbon Inventory SOPs_20220517.docx
Findings - Round 1	It is unclear to the audit team what the procedures for updating the inventory, including following harvests or disturbances, are.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide updated supporting documentation as necessary.
Round 1 Response from Project Proponent	Procedures to update the forest inventory have been added to the SOPs. It would be helpful to clarify what is considered a "disturbance" in the with-project case.
Findings - Round 2	It appears that the SOP document included in the updated documents provided to the VVB in response to round 1 findings is not the updated version. The doc received is titled "BHF_Carbon Inventory SOPs_20220517.doc". The audit team was unable to confirm that the update was made.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent	The file "BHF_Carbon Inventory SOPs_20220817.docx" is in the "Final_Inventory" folder on Dropbox

Findings - Round 3	The VVB reviewed the updated SOPs and confirmed that the inventory plots are permanent. This find is closed.
Item Number	26
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.3.1 STANDING DEAD WOOD (IF INCLUDED)
American Carbon Registry Standard Version 7.0, December 2020 Description	Step 1 Standing dead tree biomass shall be measured and estimated using the same criteria, monitoring frequency, and technique used for measuring and estimating biomass of live trees. The decomposed portion that corresponds to the original biomass is discounted in Step 2.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Findings - Round 1	Standing dead tree biomass is estimated using Option 2, while the biomass of live trees is estimated using Option 1. It is unclear to the audit team how the use of different biomass estimation techniques to estimate aboveground biomass is in accordance with the methodology.
Round 1 NCR/CL/OFI	NCR: Please clarify how the current approach is in line with the methodology.
Round 1 Response from Project Proponent	Awaiting guidance from ACR
Findings - Round 2	Pending Responses from ACR.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	Stocks in the dead wood pool are now being calculated only at time zero using inventory measurements and Jenkins coefficients. This means that Option 1 is now being applied consistently across the carbon pools. The dead wood stock change in the baseline is attributed solely to harvest removals that occur in the first 10 years of the project. The BHF_sngbslproj_20221121.xlsx workbook has been updated and added to dropbox. The downstream calculations and GHG plan have also been updated accordingly.
Findings - Round 3	Thank you for the clarification. The audit team reviewed the new workbook and is reasonably assured this method is in line with the methodology. This finding is closed.
Item Number	27
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.3.1

American Carbon Registry Standard Version 7.0, December 2020 Description	Standing dead tree biomass must be adjusted for density reductions and structural loss. Decay classes must be collected during field measurements according to the classification system of the USDA FIA program.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Findings - Round 1	The audit team reviewed the inventory methodology Section 1.7 and noted that 4 decomposition classes were used to assess standing dead wood; however, the methodology requires that the project use the decay classness's as specified by the FIA Program. The VVB confirmed that the decay classes used in the inventory were not the decay classes specified by the USDA FIA program.
Round 1 NCR/CL/OFI	NCR: Please update the inventory to comply with methodology.
Round 1 Response from Project Proponent	Per ACR Guidance a deviation is being submitted to approve the continued use of 4 decay classes as prescribed in the IFM v1.3 methodology in perpetuity for this project.
Findings - Round 2	The audit team confirms that this methodology has been approved by ACR. This finding is closed.
Item Number	28
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.3.1
American Carbon Registry Standard Version 7.0, December 2020 Description	Standing dead tree biomass must be adjusted for density reduction and structural loss using the Domke (2011) method . Density reduction factors shall be based on either the hardwood/softwood default values found in Table 6 of Harmon et al. (2011) or the species-specific values found in Appendix B. This choice must be applied consistently across the with-project and baseline scenarios. When applying density reduction factors from Appendix B and species are not available, Project Proponents must identify an appropriate decay class from the same genus (Appendix D). With either choice, class 5 standing dead wood must receive the density reduction factor for class 4. Structural loss factors for all species are found in Table 2 of Domke et al. (2011) for decay classes 1-5 for top, bark, bole, stump, and roots. If aboveground biomass is estimated without separating into the components specified in Table 2, the structural loss adjustment factor for roots may be used alone.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	

Findings - Round 1	The audit team reviewed the GHG Plan and the BHF_bsl_sngproj_20220614.xlsx. The Domke method is not used to adjust the standing dead tree biomass for density reduction and structural loss. It is unclear to the audit team how the use of FVS FEE density reduction factors is appropriate under the biomass estimation technique used in Section 4.2.2.1 of the methodology.
Round 1 NCR/CL/OFI	NCR: Please provide additional clarification as to why this approach is appropriate or update the quantification of snags to align with the requirements of the methodology, all downstream calculations, and all project documentation.
Round 1 Response from Project Proponent	Contingent on the approval of the deviation for finding 28.
Findings - Round 2	Pending Responses from ACR.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	The deviation request was granted by ACR, see "ACR668 Deviation Request 2022-09-08 APPROVED.pdf" in the Supporting Documents folder on Dropbox.
Findings - Round 3	Thank you for providing the approved deviation request from ACR. This finding is closed.
Item Number	29
ACR IFM Methodology January 2022, v2.0 (Section)	4.2.4
American Carbon Registry Standard Version 7.0, December 2020 Description	V. Divide the carbon weight by 2,204.6 pounds/metric ton and multiply by 3.664 to convert to metric tons of CO ₂ . Sum the CO ₂ for each species into saw log and pulp volumes (if applicable), and then again into softwood species and hardwood species. These values are used in the next step (accounting for mill efficiencies). Please note that the categorization criteria (upper and lower DBH limits) for hardwood/softwood saw log and pulp volumes must be the same between the baseline and with-project scenarios.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_bsl_hwpproj_202200614_AG_Check.xlsx
Findings - Round 1	<p>The project correctly divides the carbon weight by 2,204.6 pounds/metric ton and correctly multiplies by the 3.664 conversion factor.</p> <p>It is unclear to the audit team why the project classifies FIA Species 097 (red spruce) as hardwood in the "Spp list" tab of the "BHF_bsl_hwpproj_202200614.xlsx" worksheet. The sum of metric tCO₂/ac for softwood and hardwood species is affected by this classification.</p> <p>It is unclear to the audit team if the multiplication of volume estimates by 62.43 lbs/cuft is in line with the methodology.</p>

Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding. Please update any downstream calculations as necessary and provide the audit team with any updated calculation workbooks. CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent	CL1: The softwood/hardwood classification for 097 has been corrected in the "Spp list" tab of <i>BHF_bsl_hwpproj_20220823.xlsx</i> . CL2: Based on correspondence with ACR, the method used for converting volume is correct. ACR has flagged this issue in the methodology to provide clarity in future updates of the methodology.
Findings - Round 2	Red spruce (097) has been correctly categorized as softwood. This finding is closed. The audit team confirmed that the project received specific guidance from ACR stating that the approach for converting to volume is correct. This finding is closed.
Item Number	30
ACR IFM Methodology January 2022, v2.0 (Section)	4.4
American Carbon Registry Standard Version 7.0, December 2020 Description	Equation 12
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20220614_AG_Check.xlsx, GHG Plan, MR Appendix
Findings - Round 1	UNCBSL is reported correctly, however the incorrect UNCBSL equation is provided in the MR Appendix.
Round 1 NCR/CL/OFI	CL: Please ensure that all reporting documents are updated applying all changes in the methodology and accurately reflect all aspects of the project.
Round 1 Response from Project Proponent	The UNCbsl equation has been updated to reflect the new methodology in the MR Appendix
Findings - Round 2	The audit team confirms that the correct equation is provided in the MR Appendix. This finding is closed.
Item Number	31
ACR IFM Methodology January 2022, v2.0 (Section)	5.1

American Carbon Registry Standard Version 7.0, December 2020 Description	SOP's and QA/QC procedures for forest inventory, including field data collection and data management, are applied and described in an inventory SOP document (section 4.2.2).
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Inventory SOPs, GHG Plan
Findings - Round 1	<p>The inventory SOP states "The slope of the plot will also be collected along the aspect". However, it is unclear to the audit team how slopes will be measured in plots with multiple aspects.</p> <p>The audit team noted that Table E1 of the GHG Plan appears to have the incorrect subplot radius.</p> <p>The audit team noted a discrepancy between the reported acres in Section 1.1 of the Inventory SOP and Table E1 in the GHG. It is unclear why this discrepancy exists.</p>
Round 1 NCR/CL/OFI	<p>CL: Please clarify in line with the finding.</p> <p>CL: Please clarify the how many acres are in the actual project area and if necessary update Table E1 in the GHG Plan.</p>
Round 1 Response from Project Proponent	Thank you for catching the errors in Table E1. The GHG plan/SOP will be updated to clean up these discrepancies.
Findings - Round 2	<p>It appears that the SOP document included in the updated documents provided to the VVB in response to round 1 findings is not the updated version. The doc received is titled "BHF_Carbon Inventory SOPs_20220517.doc". The audit team was unable to confirm that the correct acres per stratum are included in the Inventory SOPs, as the discrepancy remains.</p> <p>In addition, it remains unclear to the audit team how slopes will be measured in plots with multiple aspects.</p>
Round 2 NCR/CL/OFI	<p>CL: Please clarify in line with the finding and update reporting documentation as necessary.</p> <p>CL: Please clarify in line with the finding.</p>
Round 2 Response from Project Proponent	<p>The file "BHF_Carbon Inventory SOPs_20220817.docx" is in the "Final_Inventory" folder on Dropbox.</p> <p>A detailed description for slope measurement was added to the version of the SOPs shared with the VVB.</p>
Findings - Round 3	The VVB reviewed the updated SOPs and confirmed that the inventory plots are permanent. This find is closed.
Item Number	32

ACR IFM Methodology January 2022, v2.0 (Section)	7.3 VALIDATION AND VERIFICATION
American Carbon Registry Standard Version 7.0, December 2020 Description	Compatibility of the forest management plan with the Montréal Process Criteria (if applicable; section 1.3.1);
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BH FMP
Findings - Round 1	It is unclear to the audit team if the BH FMP has considered the Montreal Process Criteria.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide a demonstration that the BH FMP has considered the Montreal Process Criteria.
Round 1 Response from Project Proponent	The Addendum has been provided detailing how the FMP meets the criteria 1-6 of the Montreal Process. See "BlueHills_ACR_IFM_FMPaddendum_2022-09-13.docx"
Findings - Round 2	The project demonstrates that the BH FMP satisfies criteria 1-6 of the Montreal Process Criteria. This finding is closed.
Item Number	33
ACR IFM Methodology January 2022, v2.0 (Section)	8 CALCULATION OF ERTS
American Carbon Registry Standard Version 7.0, December 2020 Description	Equation 30
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20220614_AG_Check.xlsx
Findings - Round 1	The audit team reviewed the calculation for REMRP,t in the "BHF_ACRcalcsV2_20220614.xlsx" workbook and it appears that equation 30 is applied incorrectly.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide updated reporting documentation and calculation workbooks as necessary, ensuring to update any downstream calculations impacted.
Round 1 Response from Project Proponent	Equation 30 has been corrected in both ACR workbooks (BHF_ACRcalcsV2_20220823.xlsx & BHF_ACRcalcsV2_MonitoringRP1_20220824.xlsx)

Findings - Round 2	Equation 30 is calculated correctly. This finding is closed.
Item Number	34
ACR IFM Methodology January 2022, v2.0 (Section)	8 CALCULATION OF ERTS
American Carbon Registry Standard Version 7.0, December 2020 Description	Equation 31
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20220614_AG_Check.xlsx
Findings - Round 1	The audit team was unable to find where this equation was applied within the ACRCalcs workbook.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide updated reporting documentation and calculation workbooks as necessary, ensuring to update any downstream calculations impacted.
Round 1 Response from Project Proponent	This equation was added to both ACR workbooks (BHF_ACRcalcsV2_20220823.xlsx & BHF_ACRcalcsV2_MonitoringRP1_20220824.xlsx)
Findings - Round 2	The project correctly applies Equation 31. This finding is closed.

Item	1
Section	
American Carbon Registry Standard Version 7.0, December 2020	Project monitoring reports shall be completed for each verified reporting period using the template for Project Monitoring Report.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, acr-monitoring-report-template_version-4
Validation or Verification or Both	Verification

Aster Global Findings - Round 1 01 December 2023	<p>The VVB review the MR and found that the correct template is used. However, the VVB noted that Section VI: 4,5, and 6 not report the vintage breakdowns as required.</p> <p>The VVB also notes that the vintage break down of removals is not rounded in the MR appendix and it is unclear to VVB how the project intends to submit for credit issuance with a final that contains decimals.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update the reporting documents as required.
Round 1 Response from Project Proponent (22 December 2023)	<p>1. The vintage breakdowns have been added to the MR.</p> <p>2. The vintage break down of removals is now rounded in the MR appenedix.</p>
Aster Global Findings - Round 2 21 February 2024	<p>The VVB reviewed the updated project documents and confirmed values were included and rounded appropriately. This finding is closed.</p>

Item	2
ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
ACR IFM Methodology January 2022, v2.0 (Description)	The common practice test requires an evaluation of the predominant forest management prac-tices of the region and a demonstration that the management activities of the with-project scenario will increase carbon sequestration compared to common practice. This includes:
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section C2
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	<p>The Project provides a common practice analysis in the GHG Plan that shows that the stocking values within the project area are higher than that on other private forestlands for various forest types for the year 2021. However, the common practice test requires "an evaluation of the predominant forest management practices of the region and a demonstration that the management activities of the with-project scenario will increase carbon sequestration compared to common practice." The current demonstration provides a snapshot in time ,specifically the start date, demonstrating that the project at the start date already exceeds common practice. The common practice test, requires a demonstration that management activities of the with-project scenario will increase carbon sequestration compared to that of common practice.</p>

Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update the GHG Plan and common practice analysis as needed.
Round 1 Response from Project Proponent (22 December 2023)	A few lines have been added to section C2 to clarify that carbon stocks will increase compared to common practice through minimally invasive harvest activities that aim to maintain and/or increase carbon stocks on the property.
Aster Global Findings - Round 2 21 February 2024	The VVB reviewed the Section C2 of the GHG Plan and confirmed that this requirement is satisfied. This finding is closed.

Item	3
ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
ACR IFM Methodology January 2022, v2.0 (Description)	1) describing the predominant forest management practices occurring on comparable sites of the region that have not been enrolled in a carbon offset project (e.g., similar forest type, ecological condition, species/product mixture),
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section C2
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	<p>The VVB reviewed the GHG Plan and noted the following:</p> <ol style="list-style-type: none"> 1. Section C2 states "Methodology section B4 requires that "proposed project activity exceeds common practice management of similar forests in the region."" However, the VVB was unable to find this referenced text in the methodology. 2. Section C2 of the GHG Plan does not describe the predominant forest management practices occurring on comparable sites as required by the methodology. 3. The VVB reviewed the PD which describes "comparable sites" based on forest type and region. It is unclear to the VVB how the project has considered ecological condition factors such as age class (population structure), successional state, landscape patter/structure, etc.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and provide additional clarification within the GHG Plan as needed.

Round 1 Response from Project Proponent (22 December 2023)	<ol style="list-style-type: none"> 1. The sentence has been corrected to refine the reference. 2. A brief description of common silvicultural practices was added to section C2. 3. The ecological conditions in NH forests are relatively similar throughout the region. These forests were cleared and left to regenerate about 80-120 years ago. Additionally, we show that stocking of merchantable timber is greater than ALL forest types and ALL landowner types, so any way it is sliced, Blue Hills is exceeding common practice.
Aster Global Findings - Round 2 21 February 2024	<p>The VVB reviewed the Section C2 of the GHG Plan and confirmed that Findings 1 and 2 are closed.</p> <ol style="list-style-type: none"> 1. The GHG Plan now states ""ecological condition" as, 'timberlands' (per FIA definition) not withdrawn from timber utilization and capable of producing more than 20 cubic feet per acre of industrial wood per year, and >60 years old largely single or two-aged class." It is unclear to the VVB why age is not considered in the FIA analysis. 2. The Project states "Additionally, we show that stocking of merchantable timber is greater than ALL forest types and ALL landowner types, so any way it is sliced, Blue Hills is exceeding common practice." However, based on the Project's analysis it appears that the White/red/jack pine group has a higher merchantable cubic foot volume than the project, as a result the Project's response is unclear.
Round 2 NCR/CL/OFI	<p>CL: Please clarify in line with the findings and update the common practice analysis and GHG Plan as necessary .</p>
Round 2 Response from Project Proponent	<ol style="list-style-type: none"> 1. Proportion of forest >60 years old in NH was estimated using the FIA data in the common practice workbook (73%) and added to the GHG Plan to illustrate the comparable age of most forest land in NH compared to the project area. An updated GHG plan has been uploaded "BHG_GHGPlan_2024-03-07.docx" 2. A new table (C1) has been added to section C2 to show direct comparison of merch vol on 'timberland', 'forest land' and the project area as weighted averages, which is a more relevant comparison. The text and tables have been edited to clarify the comparison of merch vol between forest type and ownership type against just the Conifer and Hardwood strata which exceed vols in all forest types and private timberland and forest land. A new version of FIA_NH_CommonPractice2024-03-07.xlsm" has been shared
Aster Global Findings - Round 3 20 April 2024	<ol style="list-style-type: none"> 1. Thank you for the clarification. The VVB reviewed the FIA_NH_CommonPractice_2024-03-07.xlsx workbook and confirmed the calculations. Additionally, the VVB reviewed the updated GHG Plan. The additional information presented addresses the VVB's finding. This finding is closed. 2. Thank you for the clarification. The VVB reviewed the FIA_NH_CommonPractice_2024-03-07.xlsx workbook and confirmed the calculations. Additionally, the VVB reviewed the updated GHG Plan. The additional information presented addresses the VVB's finding. This finding is closed.
Item	4

ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
ACR IFM Methodology January 2022, v2.0 (Description)	2) providing a descriptive comparison of the expected carbon sequestration impacts of predominant forest management practices identified in step 1 in relation to with-project scenario management, and
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section C2
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	The VVB reviewed the PD which states "while choosing not to implement large commercial harvests"; however, it is unclear to the VVB what the word "large" means in this context. Additional clarity is needed within the GHG Plan to allow the reader to understand the context of the word "large."
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and provide additional clarification within the GHG Plan as needed.
Round 1 Response from Project Proponent (22 December 2023)	Large clear cuts refer to any cuts greater than 20 acres in size. Clear cut sizes have been added for reference
Aster Global Findings - Round 2 21 February 2024	The VVB reviewed the Section C2 of the GHG Plan and confirmed that this requirement is satisfied. This finding is closed.

Item	5
ACR IFM Methodology January 2022, v2.0 (Section)	2.4 ADDITIONALITY
ACR IFM Methodology January 2022, v2.0 (Description)	3) demonstrating that carbon stocks under with-project scenario management will exceed those of the baseline scenario by the end of the crediting period. Projects initially deemed to go beyond common practice are considered to meet the requirement for the duration of their crediting period.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section C2

Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	<p>Table C1 references "Mcuft" in the table description but then references "CuFT" in the actual table. It is unclear what the unit of reference is.</p> <p>The description for Table C2 states appears to have multiple errors in it.</p> <p>It is unclear to the VVB why the "Total" row in Table C2 and the Private X Timberland cell values do not match.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and provide additional clarification within the GHG Plan as needed.
Round 1 Response from Project Proponent (22 December 2023)	<p>1. The unit has been updated to Cuft.</p> <p>2. The description for table C2 has been updated.</p> <p>3. This was a description error. We do not have an estimate of volume on just private lands, so it is comparison of volume per acre on all lands broken down by forest type.</p>
Aster Global Findings - Round 2 21 February 2024	<p>The VVB reviewed the updated GHG Plan and found that it has been updated as described in the Project's response. However, the FIA data workbook tabs the Project uses in their analysis states "0014 Net merchantable bole volume of live trees (at least 5 inches d.b.h./d.r.c.), in cubic feet, on forest land." It is unclear to the VVB why this discrepancy exists.</p> <p>While both the Area estimates (SR002) and merchantable bole volume (SR012) estimates are from Timberland, the estimates of area by forest-type (SR003) and estimates of net merchantable volume (SR014) appear to consider all forestland rather than the subset of timberland as described in the GHG Plan.</p>
Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and update the common practice analyses and GHG Plan as necessary .
Round 2 Response from Project Proponent	A new Table (C1) has been added to Section C2 to demonstrate that the project area weighted average merch vol stocks are higher than both forest land and timberland merch vol. Total forest land and timberland comparisons use the relevant acres from SR003, while the forest type group vol/ac estimates only use forest land acres for comparison.
Aster Global Findings - Round 3 20 April 2024	Thank you for the clarification. The VVB reviewed the FIA_NH_CommonPractice_2024-03-07.xlsx workbook and confirmed the calculations. Additionally, the VVB reviewed the updated GHG Plan. The additional information presented addresses the VVB's finding. This finding is closed.

Item	6
ACR IFM Methodology January 2022, v2.0 (Section)	4.1

ACR IFM Methodology January 2022, v2.0 (Description)	Required inputs for the project NPV calculation include the results of a recent forest inventory of the project lands, prices for wood products of grades that the project would produce, costs of logging, reforestation and related costs, silvicultural treatment costs, and relevant carrying costs. Project Proponents shall include roading and harvesting costs as appropriate to the terrain and unit size, and timber included in baseline harvest must be demonstrably accessible and operable. Project Proponents must model growth of forest stands over 100 years. Project Proponents may use a constrained optimization program that calculates the maximum NPV for the harvesting schedule while meeting any forest practice legal requirements. The annual real (without inflation) discount rate for each non-federal timber ownership class given in Table 1 must be applied. Wood products must be accounted and included in the calculation of ERTs (Equation 24).
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E1
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	<p>The VVB reviewed the NPV Analysis section and noted the following:</p> <ol style="list-style-type: none"> 1. The GHG Plan states "We analyzed the Net Present Value (NPV) of projected cash flows for each baseline stratum for each year over a 100-year period to determine the baseline management scenario (that maximizes NPV)." However, the NPV model shows that on a per acre basis both the Conifer and Hardwood stratas would be completely harvested in 2021. The project conservatively elects and based on common practice to stage the seed cut harvests over a 10 year period; however, there is no description of this in sub-section "NPV Analysis." 2. From a review of the BlueHills_NPVanalysis_2023-06-20.xlsx workbook, it is unclear to the VVB how the timing of the second entry harvest, removal cut, was determined. 3. The NPV analysis appears to assume a clearcut harvest is applied; however, the baseline prescription is a shelterwood harvest. 4. The NPV_SeedCut tab of the BlueHills_NPVanalysis_2023-06-20.xlsx workbook contains a note that some input values are derived from the LetGrow_StdStk_East_20230620.xlsx; however, the VVB was unable to trace these input values from the referenced StdStk_East workbook. The VVB is requesting a calculation walkthrough call to discuss the NPV workbook.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings, update the NPV analysis, and GHG Plan as necessary.

Round 1 Response from Project Proponent (22 December 2023)	<p>1. The conservative baseline scenario has been described in the NPV section of E1.</p> <p>2. The second entry for the shelterwood is a fixed time period based on biological and silvicultural factors, which are constant regardless of NPV. Therefore, the primary harvest is determined by the NPV analysis and the re-entry is dependent on the timing of the first cut.</p> <p>3. The NPV analysis uses a clearcut harvest to demonstrate that a more aggressive harvest scenario is economically feasible in this forest. The shelterwood harvest removes less timber and would result in less financial return than a clear cut.</p> <p>4. VVB held a call with the project developer to clarify the link between the NPV analysis workbook and the LetGrow_StdStk_East workbook, which is described in the workbook.</p>
Aster Global Findings - Round 2 21 February 2024	<p>1. The VVB reviewed the updated GHG Plan and confirms that the description has been added for clarity. This finding is closed.</p> <p>2. The VVB understands that the second entry in the shelterwood harvest is determined in line with the timing of the first cut and is not derived from NPV maximization. This finding is closed.</p> <p>3. The Project's response appears to indicate that the NPV analysis is conducted using a clearcut prescription; however in review of the NPV analysis it appears that the only 80% of the SawBdFt volume and only 49% of the PulpCuFt volume is removed and ultimately used in the NPV analysis. As a result, the Project's response to this finding is unclear.</p> <p>4. This finding was addressed during a call with the project developer. This finding is closed.</p>
Round 2 NCR/CL/OFI	CL: Please clarify in line with Finding 3.
Round 2 Response from Project Proponent	The previous response to this finding misstated the update to the NPV analysis. A shelterwood harvest is demonstrated in the NPV analysis and aligns with the expected baseline scenario.
Aster Global Findings - Round 3 20 April 2024	Thank you for the clarification. This finding is closed.

Item	7
ACR IFM Methodology January 2022, v2.0 (Section)	4.1
ACR IFM Methodology January 2022, v2.0 (Description)	<p>The baseline scenario's harvested timber output must not exceed regional mill capacity for the species and size forest products produced throughout the crediting period. Mills must be within hauling distances that allow the baseline's forest management activities to be economical. The feasibility of the baseline harvest regime must be demonstrated with mill reports, testimony from a professional forester, published literature from a state or federal agency, or other verifiable evidence</p>

Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section B5, BHF_bsl_hwpproj_20230621.xlsx
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	The GHG Plan states that "Harvest will not exceed production of more than 10 million bdft/yr, which is less than 5% of regional mill capacity". This baseline harvest saw bdft is demonstrated to be less than 10 million bdft/yr (BHF_bsl_hwpproj_20230621.xlsx), however it is unclear how the volume of pulpwood harvested is included in this assessment.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (22 December 2023)	Pulpwood harvested in the baseline accounts for an additional 513,000 cuft or roughly 15,000 green tons. The NH State of Forests report notes that Maine is the market for pulpwood from New Hampshire. According to the 2019 Wood Processor Report from the Maine Dept of Agriculture Conservation and Forestry, Maine processed 8.7 million green tons of pulp wood in 2018. Therefore, pulpwood account for less than 1/10th of 1% of mill capacity.
Aster Global Findings - Round 2 21 February 2024	The VVB confirmed that NH pulpwood is primarily processed in Maine, with a small volume also shipped to New York. The VVB reviewed the pulpwood volume harvested and confirms that it is less than 1% of Maine's pulp mill capacity (including less than 1% of only out of state imported volume). This finding is closed.

Item	8
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
ACR IFM Methodology January 2022, v2.0 (Description)	A general description of the baseline management scenario over the crediting period, including how the baseline scenario compares to regional common practice.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1
Validation or Verification or Both	Val

<p>Aster Global Findings - Round 1</p> <p>01 December 2023</p>	<p>The VVB reviewed the GHG Plan and noted that there is not sufficient detail within the GHG plan that links the regional common practice management regimes/scenarios as described in Section C2 of the GHG Plan to the baseline management scenario applied.</p> <p>The GHG Plan states "The Forest Ecosystem Monitoring Cooperative and the University of Vermont reported more than 6,000 acres of forest were clearcut annually between 2000 and 2018, 80% of which were owned privately." However, the referenced citation primarily distinguishes between two types of harvests "moderate (>20ft²/ac residual basal area)" and "intensive (<20ft²/ac residual basal area)." It is unclear if the term "clearcut" in the GHG Plan is accurate.</p> <p>The GHG Plan states "The analysis showed clearcuts as large as 450 contiguous acres in size" however, the referenced citation states "clearings ranged from 3 to 445 acres." It is unclear to the VVB where the 450 acre value is derived.</p> <p>Additional information is needed within the GHG Plan to contextualize harvest sizes, considering frequency and intensity.</p> <p>In the communication document with one of the RPF's, it is indicated that deadwood would be retained. However, the current baseline appears to have deadwood removals in year 2036-2041. It is unclear to the VVB how this is in line with the attestations provided by the RPF.</p>
<p>Round 1 NCR/CL/OFI</p>	<p>CL: Please add additional discussion and narrative into the baseline scenario section to better link the description in Section C2 to the applied baseline scenario.</p>
<p>Round 1 Response from Project Proponent (22 December 2023)</p>	<ol style="list-style-type: none"> 1. The UVM report demonstrates the widespread use of intensive forest management across the state of NH. 2. In the NH study, the methods describe that the detected harvest polygons were cross-checked with USFS White Mountain National Forest timber harvest data and USFS Data Extract Tool timber sale data from the State of NH Division of Forests and Lands. Only polygons identified specifically as "clearcut" or "stand clearcut" were selected to train the model. The report then goes on to define areas with <20 ft²/ac of residual basal as clear cuts. The study also describes that it conservatively excluded up 9% of harvest activity on the landscape to account for potential error in the model. 3. The figure has been updated to 445 acres to reflect the study report. 4. The NH study describes the frequency and intensity of clear cuts in NH over the 2000-2018 period. The study points out that less intensive harvest is conservatively not included in their evaluation because it was difficult to pick up those types of harvests from remote sensing imagery. More context has been added to Section E1 of the GHG Plan. 5. The forester's opinion states that <u>some</u> dead may be retained. Treatment of the standing dead wood pool has been updated. See response to finding #8.

Aster Global Findings - Round 2 21 February 2024	<p>1. Thank you for the clarification. The VVB reviewed the updated GHG Plan and confirmed that additional language has been added the sufficiently addresses the VVB's concern. This finding is closed.</p> <p>2. Thank you for the clarification, this finding is closed.</p> <p>3. Thank you for the clarification, this finding is closed.</p> <p>4. Thank you for the clarification. The VVB reviewed the updated GHG Plan and confirmed that additional language has been added the sufficiently addresses the VVB's concern. This finding is closed.</p> <p>5. The Project has updated the Baseline scenario to retain 40% of standing dead. After a review of the updated GHG Plan and supporting documentation, the VVB is in agreement that the updated baseline treatment of standing dead is reflective of common practice in the region. This finding is closed.</p>
---	---

Item	9
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
ACR IFM Methodology January 2022, v2.0 (Description)	Descriptions of baseline silvicultural prescriptions, including trees retained, harvest frequency, and regeneration assumptions. One or more of the following sources must substantiate the choice of baseline silvicultural prescriptions and their relevance to the ecological conditions of the project area:
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1
Validation or Verification or Both	Val

<p>Aster Global Findings - Round 1</p> <p>01 December 2023</p>	<p>The VVB noted that the snags are harvested in the baseline; however, the Pers_comms_harvest_specs_PeterF.txt file states "Q1 Dead wood retained , not removed but not highly protected from being knocked down." It is unclear to the VVB why deadwood is not retained.</p> <p>The VVB noted a typo in the sentence "it is demonstrated that total aggregated clearcut harvests on a single parcel, in same cases, exceeded 700 acres in a single year on land ownership of less than 10,000 acres."</p> <p>It is unclear to the VVB what evidence has been provided to support removing "80% of basal area down to 14" dbh" and "49% of basal area between 7" and 14" dbh" in the baseline prescription. The VVB notes the GoodForestryintheGraniteState.pdf document states "A flexible system ranging from high-density shelterwoods (removing about 1/3 of the basal area) to encourage tolerant regeneration to low-density shelterwoods (removing about 2/3 of the basal area) to encourage intermediate and some intolerant-species regeneration."</p> <p>The GHG Plan states "For shelterwood harvests within the Project Area, an 80% harvest of merchantable volume in trees 14""; however, the harvest prescription applied is based on 80% basal area and while possible that these statements imply the same removals, that would not always be the case. Clarification is needed within the GHG Plan.</p>
<p>Round 1 NCR/CL/OFI</p>	<p>CL: Please clarify in line with the findings, update the GHG Plan as necessary, and provide additional supporting evidence.</p>

<p>Round 1 Response from Project Proponent (22 December 2023)</p>	<p>1. According to Good Forestry in the Granite State, section 6.2, "OSHA requires the removal of all snags". If snags are to be left, they must be marked and special considerations must be made to work around them, which does not align with the forester opinion quoted in the finding that snags are not particularly protected. Also in that section, it is stated that the recommended practice for snag retention in areas under even-aged management is that uncut patches totaling 5% of the area should be left, and "riparian zones and other buffers can help satisfy this goal." Given that more than 5% of the project area is included in buffers and riparian areas with no harvesting, this recommendation is satisfied even with the removal of 100% of snags in the harvest areas. Thus, the project developer asserts that removing all snags in the baseline scenario is justifiable. However, in an effort to be conservative, it is sensible to maintain 40% snag retention, given that Fassnacht and Steele 2016 report snag retention of approximately 40% in northern hardwoods (Figure 2) and the forester opinion quoted in the finding also states that snags are not highly protected. Calculation sheets have been updated to account for this change.</p> <p>2. The typo has been fixed.</p> <p>3. The evidence provided to support the shelterwood removals is a direct recommendation from the regional forester (see "Pers_comms_harvest_specs_PeterF"). Also, it is important to note that this shelterwood scenario is removing 80% of the basal area in the >14" size classes and 49% of basal area in the 7-14" size class, which in aggregate is less than 60% of the TOTAL basal area. See "BAAC_DBHClass" tab of BHF_2021InventoryCalcs_20220914_BAAC_DBH.xlsx"</p> <p>4. This statement has been corrected to reflect what the forester prescribed as "80% of the sawtimber inventory 14" dbh", indicating trees measured over 14" dbh.</p>
<p>Aster Global Findings - Round 2 21 February 2024</p>	<p>1. The Project has updated the Baseline scenario to retain 40% of standing dead. After a review of the updated GHG Plan and supporting documentation, the VVB is in agreement that the updated baseline treatment of standing dead is reflective of common practice in the region. This finding is closed.</p> <p>2. The VVB confirmed that the typo has been corrected. However, it appears that there is only a single property with harvests >700 acres in a single year that are less than 10,000 acres. It is unclear to the VVB if the project has identified additional properties that have more than 700 acres of harvest in a single year on properties <10,000 acres as the GHG Plan appears to read that more than a single parcel was identified that meet these criteria.</p> <p>3. Thank you for the clarification in response to the finding and during the Round 1 Findings meeting. This finding is closed.</p>
<p>Round 2 NCR/CL/OFI</p>	<p>CL: Please clarify in line with finding 2 and update the GHG Plan as needed.</p>
<p>Round 2 Response from Project Proponent</p>	<p>Section E1 has been updated to reflect the acreage estimates. It should be noted that it is possible that other similar size harvests exist on other ownerships, but are not demonstrated in this analysis because assessor parcels are usually aggregated to form single ownerships.</p>
<p>Aster Global Findings - Round 3 20 April 2024</p>	<p>The VVB reviewed the updated GHG Plan and confirmed that the typo has been corrected. This finding is closed.</p>

Item	10
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
ACR IFM Methodology January 2022, v2.0 (Description)	Written statements or attestations from a regional professional forester(s);
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1, RE Forester Expertise - Pers Comm Ethan Belair.msg, Pers_comms_harvest_specs_PeterF.txt
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	The VVB reviewed the Communications from the RPFs and neither of these statements/attestations speaks to the intensity of the baseline harvest prescriptions e.g. shelterwood cuts on approximately 575 acres per year.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (22 December 2023)	The expert opinion from Peter F forms the basis of harvest, which describes the intensity of harvest over a 10 year time frame on the entire property (see (DRAFT BHF Carbon Project Max 10 year harvest 2023.xlsx)). Dividing the harvestable areas of the property by 10 results in approximately 575 acres of treatments per year.
Aster Global Findings - Round 2 21 February 2024	<p>Thank you for the clarification, the VVB reviewed the noted workbook and referenced communication from the Forester and notes that while the communication does not speak directly to acres harvested per year the workbook demonstrates that a removal of 80% of sawtimber volume and 49% of pulp volume is realistic. Since the project is harvesting only 87% of the total area of the project area and applying the recommended baseline harvest intensity (80% and 49% of volume), the baseline scenario is more conservative than that provided by the forester.</p> <p>Additionally, the communications from the RPF recommended a 15-20 year period before reentry and the baseline scenario applies a re-entry period of 15 years. This finding is closed.</p>

Item	11
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
ACR IFM Methodology January 2022, v2.0 (Description)	Equation 3

Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20230621.xlsx
Validation or Verification or Both	
Aster Global Findings - Round 1 01 December 2023	<p>It is unclear if the appropriate $t=1$ is applied in Equation (3). The VVB notes that $t=0$ equates to the year 2021 on the 'bsl proj' tab as expressed in the 'ACR IFM calc template' tab.</p> <p>The VVB reviewed the PIVOT HWP tab of the BHF_bsl_hwpproj_20230621.xlsx workbook. It is unclear to the VVB what the specific period of time that is represented by columns H:Q. For example, does "Shelterwood 2021" represent a full 1 year period (e.g. 8/20/2021-8/19/2022) or does it represent only the period 8/20/2021-12/31/2021.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and update calculation workbooks and reporting documentation as necessary.
Round 1 Response from Project Proponent (22 December 2023)	<p>In the ACR calculations workbooks, each column is representative of one timepoint attributable to two years: end of one year and beginning of the next. Given that HWP are attributed at the end of each account year after all harvests are tallied, they are first applied in ACR Account Year #1, that is end of year 2021 / beginning of year 2022.</p> <p>Likewise, in the "bsl proj" tab, the values are representative of beginning of the year listed. The header in that tab has been updated to clarify this in updated ACR calculations workbooks.</p>
Aster Global Findings - Round 2 21 February 2024	Thank you for the clarification, the VVB confirmed that the calculation is implemented appropriately.

Item	12
ACR IFM Methodology January 2022, v2.0 (Section)	4.1.1 Baseline Reporting
ACR IFM Methodology January 2022, v2.0 (Description)	A list of any and all legal constraints affecting baseline forest management, including:
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1
Validation or Verification or Both	Val
Aster Global Findings - Round 1	The GHG Plan does not provide a list of all legal constraints affecting baseline forest management in line with the requirements of the methodology.
01 December 2023	
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (22 December 2023)	The Basal Area Law is the only law that constrains the baseline management and is addressed in the delineation of the SMZs. This detail has been added to section E1 under Legal Constraints.
Aster Global Findings - Round 2	<p>The VVB reviewed the updated GHG Plan and confirmed that Section E1 appropriately describes the legal constraints; however, the VVB notes that the additional elements required for each legal constraint by the methodology have not been included in the GHG Plan.</p> <p>The VVB understands that the project applies a variable distance buffer to roadways and streams based on NH laws and BMPs. Section E1 of the GHG Plan states "The baseline follows the Basal Area Law (RSA 227-J:9) that restricts harvesting within 150 feet of water bodies and any public highway (see SMZs). " The VVB reviewed the Basal Area Law, other sections of the GHG Plan (F1), and the shapefiles provided and noted that several streams are buffered by less than 150', which would allow for harvesting within 150 ft of a stream. The GHG plan appears to report inconsistently what buffer has been applied to water bodies of various types.</p> <p>Additionally, Section E1 of the GHG Plan references "SMZs" which is not a term used elsewhere in the GHG Plan.</p>
21 February 2024	
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update the GHG Plan and quantification as necessary.
Round 2 Response from Project Proponent	<p>1. The language in section E1 has been revised to clarify that the Basal Area Law is applied on a variable buffer as applied using slope.</p> <p>2. SMZ has been updated to RMZ to be consistent in the document.</p>
Aster Global Findings - Round 3	The VVB reviewed the updated GHG Plan and confirmed that the GHG Plan has been updated in-line with the VVB's findings. These findings are closed.
20 April 2024	
Item	13
ACR IFM Methodology January 2022, v2.0 (Section)	4.2

ACR IFM Methodology January 2022, v2.0 (Description)	Change in baseline carbon stock is computed for each time period. The Project Proponent shall provide a graph of the projected baseline stocking levels and the long-term average baseline stocking level for the entire crediting period (see Figure 1). The year that the projected stocking levels reach the long-term average (time $t = T$) is determined by either Equation 5 or 6, depending on initial stocking levels. Prior to time T , the projected stocking levels are used for the baseline stock change calculation, as determined by Equation 7. In the year that the projected stocking levels reach the long-term average (time $t = T$), the baseline stock change calculation is determined by Equation 8. Thereafter, the long-term average stocking level is used in the baseline stock change calculation, as determined by Equation 9, and only with-project growth is credited for the remaining years in the crediting period.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20230621.xlsx, GHG Plan Figure E1
Validation or Verification or Both	
Aster Global Findings - Round 1 01 December 2023	The required graph is included in the GHG plan, however it is unclear to the VVB why standing dead carbon stocks are not included in baseline and project carbon stock totals.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (22 December 2023)	The graph has been updated to include standing dead wood
Aster Global Findings - Round 2 21 February 2024	The VVB confirmed that Figure E1 in the GHG Plan has been updated to include dead wood stocks. This finding is closed. However, this item is pending the closure of all findings related to carbon stocks.
Round 2 NCR/CL/OFI	
Round 2 Response from Project Proponent	
Aster Global Findings - Round 3 20 April 2024	The VVB confirmed that this requirement is satisfied.

Item	14
ACR IFM Methodology January 2022, v2.0 (Section)	4.2

ACR IFM Methodology January 2022, v2.0 (Description)	CBSL,TREE,t and CBSL,DEAD,t must be estimated using models of forest management across the baseline period. Modeling must be completed with a peer reviewed forestry model that has been calibrated for use in the project region and approved by ACR. The GHG Project Plan must detail what model is being used and what variants and calibration processes have been selected. All model inputs and outputs (e.g., plot data, model selection, variant and calibrations, tree list outputs) must be available for inspection by the verifier, and the verifier shall document the methods used in validating the growth and yield model in the validation report.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	FVS db files and key files.
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	It is unclear why the shelterwood regeneration cuts in the baseline do not include regeneration as described in the GHG plan (i.e., plantings are not included in FVS runs).
Round 1 NCR/CL/OFI	CL: Please clarify in line with finding.
Round 1 Response from Project Proponent (22 December 2023)	The NE-Variant of FVS is a partial-establishment model and incorporates stump sprouting and regrowth in the model. Additionally, stems were measured down to 1". The baseline scenario is a shelterwood and no harvesting takes place in size classes below 7", therefore, most expected regeneration is already included in the inventory database and the model.
Aster Global Findings - Round 2 21 February 2024	The response sufficiently clarified the description of the baseline; the FVS simulations are accurate reproductions of the baseline. Closed.

Item	15
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
ACR IFM Methodology January 2022, v2.0 (Description)	Where model projections are output in multi-year increments, the numbers shall be annualized to give a stock change number for each year. The same model must be used in baseline and with-project scenario stocking projections.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	FVS db files and key files.
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	The VVB noted that the cycle length for the shelterwood prescriptions is 1 year whereas the cycle length is 10 years for the let grow scenario. Altering cycle lengths introduces bias in the tree growth projections and generally shorter time cycles result in lower tree growth. Thus, the potential growth is inconsistent between the let grow and shelterwood scenarios, all else equal.
Round 1 NCR/CL/OFI	CL: Please address finding related to inconsistent potential growth of trees between the let grow and shelterwood scenarios.
Round 1 Response from Project Proponent (22 December 2023)	The average weighted carbon stocking difference between 1-year cycles and 10-years cycles on a 20-year let-grow scenario is approximately 0.5% (see <i>BHF_Cycles_20231218.xlsx</i>). The project developers believe this to be a de minimis difference and thus not materially significant.
Aster Global Findings - Round 2 21 February 2024	Based on the demonstration provided to the VVB, the VVB is reasonably assured this modeling parameter will not substantially alter growth from FVS. Closed

Item	16
ACR IFM Methodology January 2022, v2.0 (Section)	4.2
ACR IFM Methodology January 2022, v2.0 (Description)	Estimations of dead wood in the with-project scenario may remain static between measurement events, or may be estimated using an approved growth model that predicts dead wood dynamics. Estimations of dead wood in the baseline scenario must be estimated using an approved growth model that predicts dead wood dynamics, if available.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG BHF_bsl_sngproj_20230615.xlsx Plan
Validation or Verification or Both	Val
Aster Global Findings - Round 1 01 December 2023	In the baseline projections of standing dead wood, in BHF_bsl_sngproj_20230615.xlsx, standing dead stocks are removed with the second stage of the shelterwood cut (as described in the GHG plan). It is unclear why standing dead wood in the baseline scenarios (e.g. the dynamics of the inventoried standing dead or the mortality in the FVS projections) is not accounted in accordance with this requirement.

Round 1 NCR/CL/OFI	NCR: As FVS-FFE does model dead wood dynamics, this requirement requires using FVS to project dead carbon stock quantification.
Round 1 Response from Project Proponent (22 December 2023)	This finding was answered on the call with the VVB. Dead wood stocks per acre are conservatively held constant in the baseline and the project. Because of the methodology requirement that carbon estimations methods be consistent across all carbon pools, and because it is not possible to use Jenkins equations to calculate carbon stocks modeled dead wood outputs from FVS, it is incompatible to model dead wood decay in FVS while using Jenkins equations to estimate carbon. Therefore, the project has chosen to hold dead wood constant, which is a conservative approach.
Aster Global Findings - Round 2 21 February 2024	<p>The VVB requests additional elaboration on the following statements:</p> <p>1a) "Dead wood stocks per acre are conservatively held constant in the baseline and the project." It is not obvious that holding standing dead static in the baseline while also not accounting for the flux of C from the live trees to standing dead trees is conservative. The VVB understands that there is loss from the standing dead pool as trees fall but there is also recruitment from live trees to dead trees.</p> <p>1b)The phrase "...and project" is not clear as the project will be monitoring the dynamic standing dead wood at an interval of every 5 years or less, according to the GHG plan. It is the VVB's interpretation that the project intends that the inventory of standing dead trees will be held static in the baseline for the duration of the crediting period, except where cut, whereas the standing dead trees from each inventory will be held static only until replaced by the standing dead trees from the successive inventory.</p> <p>2) "Because of the methodology requirement that carbon estimations methods be consistent across all carbon pools, and because it is not possible to use Jenkins equations to calculate carbon stocks modeled dead wood outputs from FVS". It is unclear how the application of Jenkins cannot be accomplished following Step 1 of 4.2.3.1 Standing Dead Wood on the list of dead trees.</p> <p>3) " it is incompatible to model dead wood decay in FVS while using Jenkins equations to estimate carbon". It is not clear why the Project cannot apply Step 2 of 4.2.3.1 Standing Dead Wood in a post-processing manner. Similarly, it is unclear if the proposed alternative "BHF_bsl_sngproj_20230615.xlsx" is also modeling dead wood decay.</p> <p>The NCR has been revised for clarity.</p> <p>Lastly, if the intention is to use "BHF_bsl_sngproj_20230615.xlsx" in lieu of an approved model that models dead tree dynamics, the VVB has not received an approved deviation.</p>
Round 2 NCR/CL/OFI	<p>NCR: Estimations of dead wood in the baseline scenario must be estimated using an approved growth model that predicts dead wood dynamics, if available.</p> <p>CL: Please clarify in line with sub-findings 1-3</p> <p>CL: Please clarify whether a deviation has been approved</p>
Round 2 Response from Project Proponent	Reach out to ACR about the dead wood modeling requirement

Aster Global Findings - Round 3 20 April 2024	<p>The Project now estimates dead wood in the baseline using FVS.</p> <p>1) The FVS_SnagDet_LetGrow tab in BHF_bsl_snagproj_20240311.xlsx has cell referencing that is inconsistent with the calculations in BHF_2021InventoryCalcs_20220914.xlsx as well as the other FVS quantification tabs in BHF_bsl_snagproj_20240311.xlsx. Specifically the cells AB3:AB2234 (aboveground biomass (kg)) appear to be referencing AA3:AA2234 (standing dead soundness rate). In the other referenced tabs and Inventory Calcs workbook, standing dead soundness rate is only referenced in cells AD2:AD2234.</p> <p>2a) The basis in the Snag tab of BHF_bsl_snagproj_20240311.xlsx for all standing dead stock for every year prior to any runtitle's respective standing dead stock is unclear. The SMZ Let Grow columns interpolate standing dead stock from the inventory in Fall 2021 to the FVS prediction in Fall of 2031. The procedure and reasoning behind interpolating between the inventoried standing dead stock and FVS snag det table is unclear as is the reason why the carbon stock values for 2021 using the inventory is substantially different than using the snag det table.</p> <p>2b) The procedure and reasoning for using the interpolated standing dead stock values in any year prior to the harvests for the shelterwood runtitles is unclear.</p> <p>3) It is unclear in this workbook how standing dead tonnesCO₂e/ac is temporally aligned to the crediting period given that FVS projections are in intervals of one year since inventory date rather than adjusted for the dates within the crediting period.</p>
Round 3 NCR/CL/OFI	CL: Please clarify in line with finding
Round 3 Response from Project Proponent	The procedure is aligned with the live tree estimation procedures as discussed on a call with VVB.
Aster Global Findings - Final	The VVB reviewed the updated workbook, confirmed the noted cell reference errors have been corrected. This finding is closed.

Item	17
ACR IFM Methodology January 2022, v2.0 (Section)	5.5
ACR IFM Methodology January 2022, v2.0 (Description)	LK=0.3
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20230621.xlsx
Validation or Verification or Both	

Aster Global Findings - Round 1 01 December 2023	Equation (19) is applied appropriately. Wood products is decreased relative to the baseline by 100% over the crediting period. However, the VVB notes that in Section E3 of the GHG Plan, it appears that the calculation reported (Total HWP stored in baseline) does not reflect the value in the workbooks.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 1 Response from Project Proponent (22 December 2023)	This value has been updated in the GHG plan.
Aster Global Findings - Round 2 21 February 2024	The VVB confirmed the correct value is now reported in Section E3 of the GHG Plan. This finding is closed.

Item	18
ACR IFM Methodology January 2022, v2.0 (Section)	8
ACR IFM Methodology January 2022, v2.0 (Description)	Equation 24
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	BHF_ACRcalcsV2_20230621.xlsx
Validation or Verification or Both	
Aster Global Findings - Round 1 01 December 2023	It appears that Equation (24) does not apply rounding rules in line with the ACR IFM Calc Template and the ACR Standard.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks as necessary.
Round 1 Response from Project Proponent (22 December 2023)	The ACR Standard, v8.0 states that "Claimed GHG emission reductions and removals shall be rounded down to the nearest whole number; and Calculated Buffer Pool contributions shall be rounded up to the nearest whole number." This rounding is applied in MR calculations spreadsheet where <i>claimed</i> GHG emission reductions and removals are calculated. This finding is directed at the ex-ante calculations workbook, which does not include claimed GHG emission reductions and removals. Further, equation 24 in the ACR calculations template conflicts with equation 24 in the methodology (methodology equation 24 has no rounding applied), and the project developer is unaware of any requirement that the ACR calculations template must be utilized. Thus, the project developer believes the Standard and methodology requirements of rounding are correctly applied.

Aster Global Findings - Round 2 21 February 2024	The VVB agrees with the projects response and further confirms that total ERTs reported for the Monitoring Report are rounded correctly. This finding has been addressed.
---	---

Item	19
ACR IFM Methodology January 2022, v2.0 (Section)	8 CALCULATION OF ERTS
ACR IFM Methodology January 2022, v2.0 (Description)	Equation 30
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, BHF_ACRcalcsV2_MonitoringRP1_20230621.xlsx
Validation or Verification or Both	
Aster Global Findings - Round 1 01 December 2023	<p>The MR correctly reports total removals in the reporting period, however the ACR MR template states: <i>"If calculating removals according to an approved methodology as a separate issuance record, state the total removals for the reporting period; provide the allocation of removals to vintages, if applicable; provide a summary calculation showing the removal calculation as required by the relevant methodology"</i></p> <p>The VVB notes that removals are not allocated to vintages in the MR workbook or reporting document.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 1 Response from Project Proponent (22 December 2023)	This has been corrected. Please see <i>BHF_ACRcalcsV2_MonitoringRP1_20231218.xlsx</i> , tab "ACR IFM calc template", rows 57 and 58.
Aster Global Findings - Round 2 21 February 2024	The VVB reviewed the "BHF_ACRcalcsV2_MonitoringRP1_20231218.xlsx" workbook and Section VI of the MR and confirms removals are reported by vintage. The VVB notes a typo in Section VI.6 in that the 2022 removals are reported as 2.404.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 2 Response from Project Proponent	This typo has been fixed and revised MR has been submitted. New document "BHF_MonitoringReport_RP1_2024-03-07.xlsx"
Aster Global Findings - Round 3 20 April 2024	The VVB reviewed the updated MR and notes that the removals in Section VI.6 appear to be incorrectly reported as the vintage buffer pool contributions.

Round 3 NCR/CL/OFI	NCR: Please update the MR to accurately report values in the ACR calculation workbook.
Round 3 Response from Project Proponent	The value has been corrected in the MR.
Aster Global Findings - Final	The VVB reviewed the updated MR and confirmed that this value has been reported correctly.

Item	20
ACR IFM Methodology January 2022, v2.0 (Section)	8 CALCULATION OF ERTS
ACR IFM Methodology January 2022, v2.0 (Description)	Equation 31
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, BHF_ACRcalcsV2_MonitoringRP1_20230621.xlsx
Validation or Verification or Both	
Aster Global Findings - Round 1 01 December 2023	<p>The MR correctly reports total emissions reductions in the reporting period, however the ACR MR template states: <i>"If calculating removals according to an approved methodology as a separate issuance record, state the total removals for the reporting period; provide the allocation of removals to vintages, if applicable; provide a summary calculation showing the removal calculation as required by the relevant methodology"</i></p> <p>The VVB notes that emissions reductions are not allocated to vintages in the MR workbook or reporting document.</p>
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation as necessary.
Round 1 Response from Project Proponent (22 December 2023)	This has been corrected. Please see <i>BHF_ACRcalcsV2_MonitoringRP1_20231218.xlsx</i> , tab "ACR IFM calc template", rows 57 and 58.
Aster Global Findings - Round 2 21 February 2024	The VVB reviewed the "BHF_ACRcalcsV2_MonitoringRP1_20231218.xlsx" workbook and Section VI of the MR and confirms emission reductions are reported by vintage. This finding is addressed.

Appendix B – List of Documents Received and Reviewed by Aster Global

Document Name	Date Received
Blue_Hills_TerraCarbon_SOW_2021-08-20_signed.pdf	5/11/2022
BHF_2021InventoryCalcs_20220315_BR.xlsx	5/11/2022
BHF_ACRcalcsV2_20220506.xlsx	5/11/2022
BHF_ACRcalcsV2_MonitoringRP1_20220506.xlsx	5/11/2022
BHF_bsl_hwpproj_20220413.xlsx	5/11/2022
BHF_bsl_livetreeproj_20220413.xlsx	5/11/2022
BHF_bsl_sngproj_20220413.xlsx	5/11/2022
BHF_wp_livetreeproj_20220408.xlsx	5/11/2022
BlueHills_NPVanalysis_2022-04-14.xlsx	5/11/2022
FIA_NH_CommonPractice_2022-04-07.xlsm	5/11/2022
BHF_BSL_HarvestCheck_20220405.xlsx	5/11/2022
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	5/11/2022
Evans Mountain Easement BHF - Recorded 20120124.pdf	5/11/2022
NEFF CR.pdf	5/11/2022
NH0550 base - easement map 2.pdf	5/11/2022
NHB21-2885_NH species review.pdf	5/11/2022
SPNHF 189 ac CE 1979.pdf	5/11/2022
SPNHF 4 parcel CE 1980.pdf	5/11/2022
SPNHF 5 parcel CE 1980.pdf	5/11/2022
ProjectBackup_2022-04-01_11_43_41 (2).zip	5/11/2022
39c38f18-356d-436b-8f97-a50dc6515600.db	5/11/2022
39c38f18-356d-436b-8f97-a50dc6515600.key	5/11/2022
39c38f18-356d-436b-8f97-a50dc6515600.out	5/11/2022
39c38f18-356d-436b-8f97-a50dc6515600_genrpt.txt	5/11/2022
39c38f18-356d-436b-8f97-a50dc6515600_Reg	5/11/2022
5ffc6328-6639-4481-8866-17a0ecf8ed90.key	5/11/2022
5ffc6328-6639-4481-8866-17a0ecf8ed90.out	5/11/2022
app.R	5/11/2022
dd480eda-e162-433b-b6ab-3d87d7901144.key	5/11/2022
dd480eda-e162-433b-b6ab-3d87d7901144.out	5/11/2022
FVS_Data.db	5/11/2022
FVSONline.log	5/11/2022
FVSONline.older.log	5/11/2022
FVSOut.db	5/11/2022
FVSProject.db	5/11/2022
projectId.txt	5/11/2022
SpatialData.RData	5/11/2022
Blue Hills GIS workflow_clean.docx	5/11/2022
_Alton01.ai.pdf	5/11/2022
barnstead08.pdf	5/11/2022

Farmington_2021_R68.pdf	5/11/2022
NewDurhamCOMP 237-272.pdf	5/11/2022
Strafford_01_mostSouth.pdf	5/11/2022
Strafford_05_S.pdf	5/11/2022
Strafford_09_2018.pdf	5/11/2022
Blue Hills GIS workflow_clean.docx	5/11/2022
BHF_parcel corrected_merged.cpg	5/11/2022
BHF_parcel corrected_merged.dbf	5/11/2022
BHF_parcel corrected_merged.prj	5/11/2022
BHF_parcel corrected_merged.sbn	5/11/2022
BHF_parcel corrected_merged.sbx	5/11/2022
BHF_parcel corrected_merged.shp	5/11/2022
BHF_parcel corrected_merged.shp.xml	5/11/2022
BHF_parcel corrected_merged.shx	5/11/2022
BHF_FourthOrderandGreater_150Buffer.cpg	5/11/2022
BHF_FourthOrderandGreater_150Buffer.dbf	5/11/2022
BHF_FourthOrderandGreater_150Buffer.prj	5/11/2022
BHF_FourthOrderandGreater_150Buffer.sbn	5/11/2022
BHF_FourthOrderandGreater_150Buffer.sbx	5/11/2022
BHF_FourthOrderandGreater_150Buffer.shp	5/11/2022
BHF_FourthOrderandGreater_150Buffer.shp.xml	5/11/2022
BHF_FourthOrderandGreater_150Buffer.shx	5/11/2022
BHF_HydrologyNWI_150Buffer.cpg	5/11/2022
BHF_HydrologyNWI_150Buffer.dbf	5/11/2022
BHF_HydrologyNWI_150Buffer.prj	5/11/2022
BHF_HydrologyNWI_150Buffer.sbn	5/11/2022
BHF_HydrologyNWI_150Buffer.sbx	5/11/2022
BHF_HydrologyNWI_150Buffer.shp	5/11/2022
BHF_HydrologyNWI_150Buffer.shp.xml	5/11/2022
BHF_HydrologyNWI_150Buffer.shx	5/11/2022
BHF_NHroads_150Buffer_Polygons.cpg	5/11/2022
BHF_NHroads_150Buffer_Polygons.dbf	5/11/2022
BHF_NHroads_150Buffer_Polygons.prj	5/11/2022
BHF_NHroads_150Buffer_Polygons.sbn	5/11/2022
BHF_NHroads_150Buffer_Polygons.sbx	5/11/2022
BHF_NHroads_150Buffer_Polygons.shp	5/11/2022
BHF_NHroads_150Buffer_Polygons.shp.xml	5/11/2022
BHF_NHroads_150Buffer_Polygons.shx	5/11/2022
BHF_Strata_BSL_buffer.cpg	5/11/2022
BHF_Strata_BSL_buffer.dbf	5/11/2022
BHF_Strata_BSL_buffer.prj	5/11/2022
BHF_Strata_BSL_buffer.sbn	5/11/2022
BHF_Strata_BSL_buffer.sbx	5/11/2022

BHF_Strata_BSL_buffer.shp	5/11/2022
BHF_Strata_BSL_buffer.shp.xml	5/11/2022
BHF_Strata_BSL_buffer.shx	5/11/2022
BHF_Strata_BSL_FullHarvest.cpg	5/11/2022
BHF_Strata_BSL_FullHarvest.dbf	5/11/2022
BHF_Strata_BSL_FullHarvest.prj	5/11/2022
BHF_Strata_BSL_FullHarvest.sbn	5/11/2022
BHF_Strata_BSL_FullHarvest.sbx	5/11/2022
BHF_Strata_BSL_FullHarvest.shp	5/11/2022
BHF_Strata_BSL_FullHarvest.shp.xml	5/11/2022
BHF_Strata_BSL_FullHarvest.shx	5/11/2022
BHF_StrataBoundary.cpg	5/11/2022
BHF_StrataBoundary.dbf	5/11/2022
BHF_StrataBoundary.prj	5/11/2022
BHF_StrataBoundary.shp	5/11/2022
BHF_StrataBoundary.shp.xml	5/11/2022
BHF_StrataBoundary.shx	5/11/2022
conifer.cpg	5/11/2022
conifer.dbf	5/11/2022
conifer.prj	5/11/2022
conifer.sbn	5/11/2022
conifer.sbx	5/11/2022
conifer.shp	5/11/2022
conifer.shp.xml	5/11/2022
conifer.shx	5/11/2022
hardwood.cpg	5/11/2022
hardwood.dbf	5/11/2022
hardwood.prj	5/11/2022
hardwood.sbn	5/11/2022
hardwood.sbx	5/11/2022
hardwood.shp	5/11/2022
hardwood.shp.xml	5/11/2022
hardwood.shx	5/11/2022
regenerating.cpg	5/11/2022
regenerating.dbf	5/11/2022
regenerating.prj	5/11/2022
regenerating.sbn	5/11/2022
regenerating.sbx	5/11/2022
regenerating.shp	5/11/2022
regenerating.shp.xml	5/11/2022
regenerating.shx	5/11/2022
Plot locations.cpg	5/11/2022
Plot locations.dbf	5/11/2022

Plot locations.prj	5/11/2022
Plot locations.sbn	5/11/2022
Plot locations.sbx	5/11/2022
Plot locations.shp	5/11/2022
Plot locations.shp.xml	5/11/2022
Plot locations.shx	5/11/2022
Plot locations.xlsx	5/11/2022
BHF_2021InventoryCalcs_20220315_BR.xlsx	5/11/2022
BHF_Carbon Inventory SOPs_20220517.docx	5/11/2022
BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx	5/11/2022
BHF_GHGPlan_2022-05-06.docx	5/11/2022
BHF_MonitoringReport_RP1_2022-05-06.docx	5/11/2022
gtr_srs261.pdf	5/11/2022
BHF Consolidated FMP 2021.pdf	5/11/2022
Blue Hills consent [fully executed].PDF	5/11/2022
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	5/11/2022
GoodForestryintheGraniteState.pdf	5/11/2022
Guide to NH Timber Harvesting Laws.pdf	5/11/2022
Land List rev 3.16.22.XLSX	5/11/2022
nh-stateforestationplan_2020.pdf	5/11/2022
NHTimberClearingReport.pdf	5/11/2022
RE Forester Expertise - Pers Comm Ethan Belair.msg	5/11/2022
Resource000253_Rep274.pdf	5/11/2022
Silvicultural Principles for NH Forest Types.pdf	5/11/2022
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	5/11/2022
UNH Timber Sale Guidelines.pdf	5/11/2022
Blue Hill Fdn.docx	5/11/2022
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	5/11/2022
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	5/11/2022
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	5/11/2022
Lovejoy.docx	5/11/2022
NH-195_Geo Lovejoy Tree Farm.pdf	5/11/2022
NH-195A_Geo Lovejoy Tree Farm.pdf	5/11/2022
NH-195B_Geo Lovejoy Tree Farm.pdf	5/11/2022
NH-195C_Geo Lovejoy Tree Farm.pdf	5/11/2022
NH-195D_Geo Lovejoy Tree Farm.pdf	5/11/2022
NH-195E_Geo Lovejoy Tree Farm.pdf	5/11/2022
ProjectBackup_2022-06-14_11_07_00.zip	6/14/2022
Blue_Hills_TerraCarbon_SOW_2021-08-20_signed.pdf	6/16/2022
BHF_2021InventoryCalcs_20220614.xlsx	6/16/2022
BHF_ACRcalcsV2_20220614.xlsx	6/16/2022
BHF_ACRcalcsV2_MonitoringRP1_20220614.xlsx	6/16/2022
BHF_bsl_hwpproj_20220614.xlsx	6/16/2022

BHF_bsl_livetreeproject_20220614.xlsx	6/16/2022
BHF_bsl_sngproj_20220614.xlsx	6/16/2022
BHF_wp_livetreeproject_202206014.xlsx	6/16/2022
BlueHills_NPVanalysis_2022-06-14.xlsx	6/16/2022
FIA_NH_CommonPractice_2022-04-07.xlsm	6/16/2022
BHF_2021InventoryCalcs_20220315_BR.xlsx	6/16/2022
BHF_ACRcalcsV2_20220506.xlsx	6/16/2022
BHF_ACRcalcsV2_MonitoringRP1_20220506.xlsx	6/16/2022
BHF_bsl_hwpproj_20220413.xlsx	6/16/2022
BHF_bsl_livetreeproject_20220413.xlsx	6/16/2022
BHF_bsl_sngproj_20220413.xlsx	6/16/2022
BHF_wp_livetreeproject_20220408.xlsx	6/16/2022
BlueHills_NPVanalysis_2022-04-14.xlsx	6/16/2022
BHF_BSL_HarvestCheck_20220405.xlsx	6/16/2022
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	6/16/2022
Evans Mountain Easement BHF - Recorded 20120124.pdf	6/16/2022
NEFF CR.pdf	6/16/2022
NH0550 base - easement map 2.pdf	6/16/2022
NHB21-2885_NH species review.pdf	6/16/2022
SPNHF 189 ac CE 1979.pdf	6/16/2022
SPNHF 4 parcel CE 1980.pdf	6/16/2022
SPNHF 5 parcel CE 1980.pdf	6/16/2022
BlueHills_FVS_Database_2022-06-14.xlsx	6/16/2022
ProjectBackup_2022-06-14_11_07_00.zip	6/16/2022
5ffc6328-6639-4481-8866-17a0ecf8ed90.key	6/16/2022
5ffc6328-6639-4481-8866-17a0ecf8ed90.out	6/16/2022
8adbad60-fa0a-4765-9da5-a3044b8f7656.key	6/16/2022
8adbad60-fa0a-4765-9da5-a3044b8f7656.out	6/16/2022
app.R	6/16/2022
fort.16	6/16/2022
fort.2	6/16/2022
FVS_Data.db	6/16/2022
FVSONline.log	6/16/2022
FVSONline.older.log	6/16/2022
fvsOnlineHelpRender.RData	6/16/2022
FVSOut.db	6/16/2022
FVSProject.db	6/16/2022
projectId.txt	6/16/2022
SpatialData.RData	6/16/2022
Blue Hills GIS workflow_clean.docx	6/16/2022
_Alton01.ai.pdf	6/16/2022
barnstead08.pdf	6/16/2022
Farmington_2021_R68.pdf	6/16/2022

NewDurhamCOMP 237-272.pdf	6/16/2022
Strafford_01_mostSouth.pdf	6/16/2022
Strafford_05_S.pdf	6/16/2022
Strafford_09_2018.pdf	6/16/2022
Blue Hills GIS workflow_clean.docx	6/16/2022
BHF_parcel corrected_merged.cpg	6/16/2022
BHF_parcel corrected_merged.dbf	6/16/2022
BHF_parcel corrected_merged.prj	6/16/2022
BHF_parcel corrected_merged.sbn	6/16/2022
BHF_parcel corrected_merged.sbx	6/16/2022
BHF_parcel corrected_merged.shp	6/16/2022
BHF_parcel corrected_merged.shp.xml	6/16/2022
BHF_parcel corrected_merged.shx	6/16/2022
BHF_FourthOrderandGreater_150Buffer.cpg	6/16/2022
BHF_FourthOrderandGreater_150Buffer.dbf	6/16/2022
BHF_FourthOrderandGreater_150Buffer.prj	6/16/2022
BHF_FourthOrderandGreater_150Buffer.sbn	6/16/2022
BHF_FourthOrderandGreater_150Buffer.sbx	6/16/2022
BHF_FourthOrderandGreater_150Buffer.shp	6/16/2022
BHF_FourthOrderandGreater_150Buffer.shp.xml	6/16/2022
BHF_FourthOrderandGreater_150Buffer.shx	6/16/2022
BHF_HydrologyNWI_150Buffer.cpg	6/16/2022
BHF_HydrologyNWI_150Buffer.dbf	6/16/2022
BHF_HydrologyNWI_150Buffer.prj	6/16/2022
BHF_HydrologyNWI_150Buffer.sbn	6/16/2022
BHF_HydrologyNWI_150Buffer.sbx	6/16/2022
BHF_HydrologyNWI_150Buffer.shp	6/16/2022
BHF_HydrologyNWI_150Buffer.shp.xml	6/16/2022
BHF_HydrologyNWI_150Buffer.shx	6/16/2022
BHF_NHroads_150Buffer_Polygons.cpg	6/16/2022
BHF_NHroads_150Buffer_Polygons.dbf	6/16/2022
BHF_NHroads_150Buffer_Polygons.prj	6/16/2022
BHF_NHroads_150Buffer_Polygons.sbn	6/16/2022
BHF_NHroads_150Buffer_Polygons.sbx	6/16/2022
BHF_NHroads_150Buffer_Polygons.shp	6/16/2022
BHF_NHroads_150Buffer_Polygons.shp.xml	6/16/2022
BHF_NHroads_150Buffer_Polygons.shx	6/16/2022
BHF_Strata_BSL_buffer.cpg	6/16/2022
BHF_Strata_BSL_buffer.dbf	6/16/2022
BHF_Strata_BSL_buffer.prj	6/16/2022
BHF_Strata_BSL_buffer.sbn	6/16/2022
BHF_Strata_BSL_buffer.sbx	6/16/2022
BHF_Strata_BSL_buffer.shp	6/16/2022

BHF_Strata_BSL_buffer.shp.xml	6/16/2022
BHF_Strata_BSL_buffer.shx	6/16/2022
BHF_Strata_BSL_FullHarvest.cpg	6/16/2022
BHF_Strata_BSL_FullHarvest.dbf	6/16/2022
BHF_Strata_BSL_FullHarvest.prj	6/16/2022
BHF_Strata_BSL_FullHarvest.sbn	6/16/2022
BHF_Strata_BSL_FullHarvest.sbx	6/16/2022
BHF_Strata_BSL_FullHarvest.shp	6/16/2022
BHF_Strata_BSL_FullHarvest.shp.xml	6/16/2022
BHF_Strata_BSL_FullHarvest.shx	6/16/2022
BHF_StrataBoundary.cpg	6/16/2022
BHF_StrataBoundary.dbf	6/16/2022
BHF_StrataBoundary.prj	6/16/2022
BHF_StrataBoundary.shp	6/16/2022
BHF_StrataBoundary.shp.xml	6/16/2022
BHF_StrataBoundary.shx	6/16/2022
Plot locations.cpg	6/16/2022
Plot locations.dbf	6/16/2022
Plot locations.prj	6/16/2022
Plot locations.sbn	6/16/2022
Plot locations.sbx	6/16/2022
Plot locations.shp	6/16/2022
Plot locations.shp.xml	6/16/2022
Plot locations.shx	6/16/2022
Plot locations.xlsx	6/16/2022
BHF_Carbon Inventory SOPs_20220517.docx	6/16/2022
BHF Monitoring Report 2021 APPENDIX_2022-06-14.docx	6/16/2022
BHF_GHGPlan_2022-06-14.docx	6/16/2022
BHF_MonitoringReport_RP1_2022-06-14.docx	6/16/2022
BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx	6/16/2022
BHF_GHGPlan_2022-05-06.docx	6/16/2022
BHF_MonitoringReport_RP1_2022-05-06.docx	6/16/2022
gtr_srs261.pdf	6/16/2022
BHF Consolidated FMP 2021.pdf	6/16/2022
Blue Hills consent [fully executed].PDF	6/16/2022
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	6/16/2022
GoodForestryintheGraniteState.pdf	6/16/2022
Guide to NH Timber Harvesting Laws.pdf	6/16/2022
Land List rev 3.16.22.XLSX	6/16/2022
nh-stateforestationplan_2020.pdf	6/16/2022
NHTimberClearingReport.pdf	6/16/2022
RE Forester Expertise - Pers Comm Ethan Belair.msg	6/16/2022
Resource000253_Rep274.pdf	6/16/2022

Silvicultural Principles for NH Forest Types.pdf	6/16/2022
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	6/16/2022
UNH Timber Sale Guidelines.pdf	6/16/2022
Blue Hill Fdn.docx	6/16/2022
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	6/16/2022
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	6/16/2022
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	6/16/2022
Lovejoy.docx	6/16/2022
NH-195_Geo Lovejoy Tree Farm.pdf	6/16/2022
NH-195A_Geo Lovejoy Tree Farm.pdf	6/16/2022
NH-195B_Geo Lovejoy Tree Farm.pdf	6/16/2022
NH-195C_Geo Lovejoy Tree Farm.pdf	6/16/2022
NH-195D_Geo Lovejoy Tree Farm.pdf	6/16/2022
NH-195E_Geo Lovejoy Tree Farm.pdf	6/16/2022
22061.50_TCT_Blue Hill_Round 1 Findings_20220816_BR.xlsx	9/19/2022
Blue_Hills_TerraCarbon_SOW_2021-08-20_signed.pdf	9/19/2022
BHF_2021InventoryCalcs_20220914.xlsx	9/19/2022
BHF_ACRcalcsV2_20220914.xlsx	9/19/2022
BHF_ACRcalcsV2_MonitoringRP1_20220914.xlsx	9/19/2022
BHF_bsl_hwpproj_20220914.xlsx	9/19/2022
BHF_bsl_livetreeproj_20220914.xlsx	9/19/2022
BHF_bsl_sngproj_20220914.xlsx	9/19/2022
BHF_wp_livetreeproj_20220914.xlsx	9/19/2022
BlueHills_NPVanalysis_2022-09-13.xlsx	9/19/2022
CommonPractice_Analysis_2022-09-09.xlsx	9/19/2022
FIA_NH_CommonPractice_2022-09-09.xlsm	9/19/2022
BHF_2021InventoryCalcs_20220315_BR.xlsx	9/19/2022
BHF_2021InventoryCalcs_20220614.xlsx	9/19/2022
BHF_ACRcalcsV2_20220506.xlsx	9/19/2022
BHF_ACRcalcsV2_20220614.xlsx	9/19/2022
BHF_ACRcalcsV2_MonitoringRP1_20220506.xlsx	9/19/2022
BHF_ACRcalcsV2_MonitoringRP1_20220614.xlsx	9/19/2022
BHF_bsl_hwpproj_20220614.xlsx	9/19/2022
BHF_bsl_hwpproj_20220413.xlsx	9/19/2022
BHF_bsl_livetreeproj_20220413.xlsx	9/19/2022
BHF_bsl_livetreeproj_20220614.xlsx	9/19/2022
BHF_bsl_sngproj_20220413.xlsx	9/19/2022
BHF_bsl_sngproj_20220614.xlsx	9/19/2022
BHF_wp_livetreeproj_20220408.xlsx	9/19/2022
BlueHills_NPVanalysis_2022-04-14.xlsx	9/19/2022
BlueHills_NPVanalysis_2022-06-14.xlsx	9/19/2022
BlueHills_NPVanalysis_2022-08-24.xlsx	9/19/2022
FIA_NH_CommonPractice_2022-04-07.xlsm	9/19/2022

BHF_BSL_HarvestCheck_20220405.xlsx	9/19/2022
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	9/19/2022
Evans Mountain Easement BHF - Recorded 20120124.pdf	9/19/2022
NEFF CR.pdf	9/19/2022
NH0550 base - easement map 2.pdf	9/19/2022
NHB21-2885_NH species review.pdf	9/19/2022
SPNHF 189 ac CE 1979.pdf	9/19/2022
SPNHF 4 parcel CE 1980.pdf	9/19/2022
SPNHF 5 parcel CE 1980.pdf	9/19/2022
BlueHills_FVS_Database_2022-06-14.xlsx	9/19/2022
ProjectBackup_2022-06-14_11_07_00.zip	9/19/2022
BHF_Strata_2022_09_13.zip	9/19/2022
Blue Hills GIS workflow_clean.docx	9/19/2022
_Alton01.ai.pdf	9/19/2022
barnstead08.pdf	9/19/2022
Farmington_2021_R68.pdf	9/19/2022
NewDurhamCOMP 237-272.pdf	9/19/2022
Strafford_01_mostSouth.pdf	9/19/2022
Strafford_05_S.pdf	9/19/2022
Strafford_09_2018.pdf	9/19/2022
Blue Hills GIS workflow_clean.docx	9/19/2022
BHF_parcel_corrected_merged.cpg	9/19/2022
BHF_parcel_corrected_merged.dbf	9/19/2022
BHF_parcel_corrected_merged.prj	9/19/2022
BHF_parcel_corrected_merged.sbn	9/19/2022
BHF_parcel_corrected_merged.sbx	9/19/2022
BHF_parcel_corrected_merged.shp	9/19/2022
BHF_parcel_corrected_merged.shp.xml	9/19/2022
BHF_parcel_corrected_merged.shx	9/19/2022
BHF_FourthOrderandGreater_150Buffer.cpg	9/19/2022
BHF_FourthOrderandGreater_150Buffer.dbf	9/19/2022
BHF_FourthOrderandGreater_150Buffer.prj	9/19/2022
BHF_FourthOrderandGreater_150Buffer.sbn	9/19/2022
BHF_FourthOrderandGreater_150Buffer.sbx	9/19/2022
BHF_FourthOrderandGreater_150Buffer.shp	9/19/2022
BHF_FourthOrderandGreater_150Buffer.shp.xml	9/19/2022
BHF_FourthOrderandGreater_150Buffer.shx	9/19/2022
BHF_HydrologyNWI_150Buffer.cpg	9/19/2022
BHF_HydrologyNWI_150Buffer.dbf	9/19/2022
BHF_HydrologyNWI_150Buffer.prj	9/19/2022
BHF_HydrologyNWI_150Buffer.sbn	9/19/2022
BHF_HydrologyNWI_150Buffer.sbx	9/19/2022
BHF_HydrologyNWI_150Buffer.shp	9/19/2022

BHF_HydrologyNWI_150Buffer.shp.xml	9/19/2022
BHF_HydrologyNWI_150Buffer.shx	9/19/2022
BHF_NHroads_150Buffer_Polygons.cpg	9/19/2022
BHF_NHroads_150Buffer_Polygons.dbf	9/19/2022
BHF_NHroads_150Buffer_Polygons.prj	9/19/2022
BHF_NHroads_150Buffer_Polygons.sbn	9/19/2022
BHF_NHroads_150Buffer_Polygons.sbx	9/19/2022
BHF_NHroads_150Buffer_Polygons.shp	9/19/2022
BHF_NHroads_150Buffer_Polygons.shp.xml	9/19/2022
BHF_NHroads_150Buffer_Polygons.shx	9/19/2022
BHF_Strata_BSL_buffer.cpg	9/19/2022
BHF_Strata_BSL_buffer.dbf	9/19/2022
BHF_Strata_BSL_buffer.prj	9/19/2022
BHF_Strata_BSL_buffer.sbn	9/19/2022
BHF_Strata_BSL_buffer.sbx	9/19/2022
BHF_Strata_BSL_buffer.shp	9/19/2022
BHF_Strata_BSL_buffer.shp.xml	9/19/2022
BHF_Strata_BSL_buffer.shx	9/19/2022
BHF_Strata_BSL_FullHarvest.cpg	9/19/2022
BHF_Strata_BSL_FullHarvest.dbf	9/19/2022
BHF_Strata_BSL_FullHarvest.prj	9/19/2022
BHF_Strata_BSL_FullHarvest.sbn	9/19/2022
BHF_Strata_BSL_FullHarvest.sbx	9/19/2022
BHF_Strata_BSL_FullHarvest.shp	9/19/2022
BHF_Strata_BSL_FullHarvest.shp.xml	9/19/2022
BHF_Strata_BSL_FullHarvest.shx	9/19/2022
Plot locations.cpg	9/19/2022
Plot locations.dbf	9/19/2022
Plot locations.prj	9/19/2022
Plot locations.sbn	9/19/2022
Plot locations.sbx	9/19/2022
Plot locations.shp	9/19/2022
Plot locations.shp.xml	9/19/2022
Plot locations.shx	9/19/2022
Plot locations.xlsx	9/19/2022
BHF_Strata_2022_09_13.cpg	9/19/2022
BHF_Strata_2022_09_13.dbf	9/19/2022
BHF_Strata_2022_09_13.prj	9/19/2022
BHF_Strata_2022_09_13.sbn	9/19/2022
BHF_Strata_2022_09_13.sbx	9/19/2022
BHF_Strata_2022_09_13.shp	9/19/2022
BHF_Strata_2022_09_13.shp.xml	9/19/2022
BHF_Strata_2022_09_13.shx	9/19/2022

BHF_StrataBoundary.cpg	9/19/2022
BHF_StrataBoundary.dbf	9/19/2022
BHF_StrataBoundary.prj	9/19/2022
BHF_StrataBoundary.shp	9/19/2022
BHF_StrataBoundary.shp.xml	9/19/2022
BHF_StrataBoundary.shx	9/19/2022
BHF_Carbon Inventory SOPs_20220517.docx	9/19/2022
BHF Monitoring Report 2021 APPENDIX_2022-09-16.docx	9/19/2022
BHF_GHGPlan_2022-09-15.docx	9/19/2022
BHF_MonitoringReport_RP1_2022-09-16.docx	9/19/2022
BlueHills_ACR_IFM_FMPaddendum_2022-09-13.docx	9/19/2022
BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx	9/19/2022
BHF Monitoring Report 2021 APPENDIX_2022-06-14.docx	9/19/2022
BHF_GHGPlan_2022-05-06.docx	9/19/2022
BHF_GHGPlan_2022-06-14.docx	9/19/2022
BHF_MonitoringReport_RP1_2022-05-06.docx	9/19/2022
BHF_MonitoringReport_RP1_2022-06-14.docx	9/19/2022
gtr_srs261.pdf	9/19/2022
BHF Consolidated FMP 2021.pdf	9/19/2022
Blue Hills consent [fully executed].PDF	9/19/2022
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	9/19/2022
Blue Hills Foundation.eml	9/19/2022
GoodForestryintheGraniteState.pdf	9/19/2022
Guide to NH Timber Harvesting Laws.pdf	9/19/2022
Land List rev 3.16.22.XLSX	9/19/2022
New England wood basket.eml	9/19/2022
NH_Extension_Sawmill_Capacity.pdf	9/19/2022
nh-stateforestationplan_2020.pdf	9/19/2022
NHTimberClearingReport.pdf	9/19/2022
NH-Timber-Districts.pdf	9/19/2022
RE Forester Expertise - Pers Comm Ethan Belair.msg	9/19/2022
Resource000253_Rep274.pdf	9/19/2022
Silvicultural Guide for Northern Hardwood Types in the Northeast.pdf	9/19/2022
Silvicultural Principles for NH Forest Types.pdf	9/19/2022
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	9/19/2022
UNH Timber Sale Guidelines.pdf	9/19/2022
Blue Hill Fdn.docx	9/19/2022
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	9/19/2022
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	9/19/2022
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	9/19/2022
Lovejoy.docx	9/19/2022
NH-195_Geo Lovejoy Tree Farm.pdf	9/19/2022
NH-195A_Geo Lovejoy Tree Farm.pdf	9/19/2022

NH-195B_Geo Lovejoy Tree Farm.pdf	9/19/2022
NH-195C_Geo Lovejoy Tree Farm.pdf	9/19/2022
NH-195D_Geo Lovejoy Tree Farm.pdf	9/19/2022
NH-195E_Geo Lovejoy Tree Farm.pdf	9/19/2022
NH-stumpage-Apr21-Sept21.pdf	9/19/2022
NH-stumpage-Oct20-March21.pdf	9/19/2022
NH-stumpage-Oct21-March22.pdf	9/19/2022
BlueHills_GHGPlan_SectionF1_update_20220824_DE.docx	9/19/2022
Deed 1154_521 (Parcel 13-1).pdf	10/20/2022
Deed 1154_525 (Parcel 13-30).pdf	10/20/2022
Deed 1838_644 (Parcel 9-71-1).pdf	10/20/2022
Deed 4729_241 (Parcel 18-2-20).pdf	10/20/2022
Notice of Voluntary Merger 9-76.pdf	10/20/2022
Strafford tax map 2019.pdf	10/20/2022
ACR668 Deviation Request 2022-09-08 APPROVED.pdf	11/7/2022
BHF Monitoring Report 2021 APPENDIX_2022-10-13.docx	11/7/2022
BHF_MonitoringReport_RP1_2022-10-13.docx	11/7/2022
22061.50_TCT_Blue Hill_Round 2 Findings_20221107_TC_responses.xlsx	11/21/2022
22061.50_TCT_Blue Hill_Round 2 Findings_20221107_TC_responses.xlsx	11/21/2022
BHF_2021InventoryCalcs_20220914.xlsx	11/21/2022
BHF_ACRcalcsV2_20221121.xlsx	11/21/2022
BHF_ACRcalcsV2_MonitoringRP1_20221121.xlsx	11/21/2022
BHF_bsl_hwpproj_20220914.xlsx	11/21/2022
BHF_bsl_livetreeproject_20220914.xlsx	11/21/2022
BHF_bsl_sngproj_20221121.xlsx	11/21/2022
BHF_wp_livetreeproject_20220914.xlsx	11/21/2022
BlueHills_LiveTreeMerchVolume_2022-11-18.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-11-15.xlsx	11/21/2022
CommonPractice_Analysis_2022-11-15.xlsx	11/21/2022
FIA_NH_CommonPractice_2022-09-09.xlsm	11/21/2022
BHF_2021InventoryCalcs_20220315_BR.xlsx	11/21/2022
BHF_2021InventoryCalcs_20220614.xlsx	11/21/2022
BHF_ACRcalcsV2_20220506.xlsx	11/21/2022
BHF_ACRcalcsV2_20220614.xlsx	11/21/2022
BHF_ACRcalcsV2_20220914.xlsx	11/21/2022
BHF_ACRcalcsV2_MonitoringRP1_20220506.xlsx	11/21/2022
BHF_ACRcalcsV2_MonitoringRP1_20220614.xlsx	11/21/2022
BHF_ACRcalcsV2_MonitoringRP1_20220914.xlsx	11/21/2022
BHF_bsl_hwpproj_202200614.xlsx	11/21/2022
BHF_bsl_hwpproj_20220413.xlsx	11/21/2022
BHF_bsl_livetreeproject_20220413.xlsx	11/21/2022
BHF_bsl_livetreeproject_20220614.xlsx	11/21/2022
BHF_bsl_sngproj_20220413.xlsx	11/21/2022

BHF_bsl_sngproj_20220614.xlsx	11/21/2022
BHF_bsl_sngproj_20220914.xlsx	11/21/2022
BHF_bsl_sngproj_20221121.xlsx	11/21/2022
BHF_wp_livetreeproject_20220408.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-04-14.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-06-14.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-08-24.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-09-13.xlsx	11/21/2022
BlueHills_NPVanalysis_2022-11-15.xlsx	11/21/2022
CommonPractice_Analysis_2022-09-09.xlsx	11/21/2022
FIA_NH_CommonPractice_2022-04-07.xlsm	11/21/2022
BHF_BSL_HarvestCheck_20220405.xlsx	11/21/2022
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	11/21/2022
Evans Mountain Easement BHF - Recorded 20120124.pdf	11/21/2022
NEFF CR.pdf	11/21/2022
NH0550 base - easement map 2.pdf	11/21/2022
NHB21-2885_NH species review.pdf	11/21/2022
SPNHF 189 ac CE 1979.pdf	11/21/2022
SPNHF 4 parcel CE 1980.pdf	11/21/2022
SPNHF 5 parcel CE 1980.pdf	11/21/2022
BlueHills_FVS_Database_2022-06-14.xlsx	11/21/2022
BlueHills_FVS_Database_2022-11-15.xlsx	11/21/2022
FVS_Summary2_East_2022-06-14.csv	11/21/2022
ProjectBackup_2022-06-14_11_07_00.zip	11/21/2022
BHF_Strata_2022_09_13.zip	11/21/2022
Blue Hills GIS workflow_clean.docx	11/21/2022
Initial data for stratification.zip	11/21/2022
Deed 1154_521 (Parcel 13-1).pdf	11/21/2022
Deed 1154_525 (Parcel 13-30).pdf	11/21/2022
Deed 1838_644 (Parcel 9-71-1).pdf	11/21/2022
Deed 4729_241 (Parcel 18-2-20).pdf	11/21/2022
Notice of Voluntary Merger 9-76.pdf	11/21/2022
Strafford tax map 2019.pdf	11/21/2022
_Alton01.ai.pdf	11/21/2022
barnstead08.pdf	11/21/2022
Farmington_2021_R68.pdf	11/21/2022
NewDurhamCOMP 237-272.pdf	11/21/2022
Strafford_01_mostSouth.pdf	11/21/2022
Strafford_05_S.pdf	11/21/2022
Strafford_09_2018.pdf	11/21/2022
Blue Hills GIS workflow_clean.docx	11/21/2022
BHF_parcel_corrected_merged.cpg	11/21/2022
BHF_parcel_corrected_merged.dbf	11/21/2022

BHF_parcel corrected_merged.prj	11/21/2022
BHF_parcel corrected_merged.sbn	11/21/2022
BHF_parcel corrected_merged.sbx	11/21/2022
BHF_parcel corrected_merged.shp	11/21/2022
BHF_parcel corrected_merged.shp.xml	11/21/2022
BHF_parcel corrected_merged.shx	11/21/2022
BHF_FourthOrderandGreater_150Buffer.cpg	11/21/2022
BHF_FourthOrderandGreater_150Buffer.dbf	11/21/2022
BHF_FourthOrderandGreater_150Buffer.prj	11/21/2022
BHF_FourthOrderandGreater_150Buffer.sbn	11/21/2022
BHF_FourthOrderandGreater_150Buffer.sbx	11/21/2022
BHF_FourthOrderandGreater_150Buffer.shp	11/21/2022
BHF_FourthOrderandGreater_150Buffer.shp.xml	11/21/2022
BHF_FourthOrderandGreater_150Buffer.shx	11/21/2022
BHF_HydrologyNWI_150Buffer.cpg	11/21/2022
BHF_HydrologyNWI_150Buffer.dbf	11/21/2022
BHF_HydrologyNWI_150Buffer.prj	11/21/2022
BHF_HydrologyNWI_150Buffer.sbn	11/21/2022
BHF_HydrologyNWI_150Buffer.sbx	11/21/2022
BHF_HydrologyNWI_150Buffer.shp	11/21/2022
BHF_HydrologyNWI_150Buffer.shp.xml	11/21/2022
BHF_HydrologyNWI_150Buffer.shx	11/21/2022
BHF_NHroads_150Buffer_Polygons.cpg	11/21/2022
BHF_NHroads_150Buffer_Polygons.dbf	11/21/2022
BHF_NHroads_150Buffer_Polygons.prj	11/21/2022
BHF_NHroads_150Buffer_Polygons.sbn	11/21/2022
BHF_NHroads_150Buffer_Polygons.sbx	11/21/2022
BHF_NHroads_150Buffer_Polygons.shp	11/21/2022
BHF_NHroads_150Buffer_Polygons.shp.xml	11/21/2022
BHF_NHroads_150Buffer_Polygons.shx	11/21/2022
BHF_Strata_BSL_buffer.cpg	11/21/2022
BHF_Strata_BSL_buffer.dbf	11/21/2022
BHF_Strata_BSL_buffer.prj	11/21/2022
BHF_Strata_BSL_buffer.sbn	11/21/2022
BHF_Strata_BSL_buffer.sbx	11/21/2022
BHF_Strata_BSL_buffer.shp	11/21/2022
BHF_Strata_BSL_buffer.shp.xml	11/21/2022
BHF_Strata_BSL_buffer.shx	11/21/2022
BHF_Strata_BSL_FullHarvest.cpg	11/21/2022
BHF_Strata_BSL_FullHarvest.dbf	11/21/2022
BHF_Strata_BSL_FullHarvest.prj	11/21/2022
BHF_Strata_BSL_FullHarvest.sbn	11/21/2022
BHF_Strata_BSL_FullHarvest.sbx	11/21/2022

BHF_Strata_BSL_FullHarvest.shp	11/21/2022
BHF_Strata_BSL_FullHarvest.shp.xml	11/21/2022
BHF_Strata_BSL_FullHarvest.shx	11/21/2022
Plot locations.cpg	11/21/2022
Plot locations.dbf	11/21/2022
Plot locations.prj	11/21/2022
Plot locations.sbn	11/21/2022
Plot locations.sbx	11/21/2022
Plot locations.shp	11/21/2022
Plot locations.shp.xml	11/21/2022
Plot locations.shx	11/21/2022
Plot locations.xlsx	11/21/2022
BHF_StrataBoundary.cpg	11/21/2022
BHF_StrataBoundary.dbf	11/21/2022
BHF_StrataBoundary.prj	11/21/2022
BHF_StrataBoundary.shp	11/21/2022
BHF_StrataBoundary.shp.xml	11/21/2022
BHF_StrataBoundary.shx	11/21/2022
BHF_Carbon Inventory SOPs_20220517.docx	11/21/2022
BHF_Carbon Inventory SOPs_20220817.docx	11/21/2022
BHF Monitoring Report 2021 APPENDIX_2022-11-21.docx	11/21/2022
BHF_MonitoringReport_RP1_2022-11-21.docx	11/21/2022
BlueHills_ACR_IFM_FMPaddendum_2022-09-13.docx	11/21/2022
BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx	11/21/2022
BHF Monitoring Report 2021 APPENDIX_2022-06-14.docx	11/21/2022
BHF Monitoring Report 2021 APPENDIX_2022-09-16.docx	11/21/2022
BHF Monitoring Report 2021 APPENDIX_2022-10-13.docx	11/21/2022
BHF_GHGPlan_2022-05-06.docx	11/21/2022
BHF_GHGPlan_2022-06-14.docx	11/21/2022
BHF_GHGPlan_2022-09-15.docx	11/21/2022
BHF_GHGPlan_2022-10-03.docx	11/21/2022
BHF_GHGPlan_2022-11-15.docx	11/21/2022
BHF_MonitoringReport_RP1_2022-05-06.docx	11/21/2022
BHF_MonitoringReport_RP1_2022-06-14.docx	11/21/2022
BHF_MonitoringReport_RP1_2022-09-16.docx	11/21/2022
BHF_MonitoringReport_RP1_2022-10-13.docx	11/21/2022
gtr_srs261.pdf	11/21/2022
ACR668 Deviation Request 2022-09-08 APPROVED.pdf	11/21/2022
avg-stump-val-04-21-09-21.pdf	11/21/2022
avg-stump-val-10-20-03-21.pdf	11/21/2022
BHF Consolidated FMP 2021.pdf	11/21/2022
Blue Hills consent [fully executed].PDF	11/21/2022
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	11/21/2022

Blue Hills Foundation.eml	11/21/2022
GoodForestryintheGraniteState.pdf	11/21/2022
Guide to NH Timber Harvesting Laws.pdf	11/21/2022
Land List rev 3.16.22.XLSX	11/21/2022
New England wood basket.eml	11/21/2022
NH_Extension_Sawmill_Capacity.pdf	11/21/2022
nh-stateforestactionplan_2020.pdf	11/21/2022
NHTimberClearingReport.pdf	11/21/2022
NH-Timber-Districts.pdf	11/21/2022
RE Forester Expertise - Pers Comm Ethan Belair.msg	11/21/2022
Resource000253_Rep274.pdf	11/21/2022
Silvicultural Guide for Northern Hardwood Types in the Northeast.pdf	11/21/2022
Silvicultural Principles for NH Forest Types.pdf	11/21/2022
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	11/21/2022
UNH Timber Sale Guidelines.pdf	11/21/2022
Deed 1154_521 (Parcel 13-1).pdf	11/21/2022
Deed 1154_525 (Parcel 13-30).pdf	11/21/2022
Deed 1838_644 (Parcel 9-71-1).pdf	11/21/2022
Deed 4729_241 (Parcel 18-2-20).pdf	11/21/2022
Notice of Voluntary Merger 9-76.pdf	11/21/2022
Strafford tax map 2019.pdf	11/21/2022
Blue Hill Fdn.docx	11/21/2022
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	11/21/2022
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	11/21/2022
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	11/21/2022
Lovejoy.docx	11/21/2022
NH-195_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-195A_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-195B_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-195C_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-195D_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-195E_Geo Lovejoy Tree Farm.pdf	11/21/2022
NH-stumpage-Apr21-Sept21.pdf	11/21/2022
NH-stumpage-Oct20-March21.pdf	11/21/2022
NH-stumpage-Oct21-March22.pdf	11/21/2022
BlueHills_GHGPlan_SectionF1_update_20220824_DE.docx	11/21/2022
Fwd_ Question on Risk Mitigation Agreement.eml	11/23/2022
BHF Monitoring Report 2021 APPENDIX_2022-12-14.docx	12/14/2022
BHF_ACRcalcsV2_202211214.xlsx	12/14/2022
BHF_ACRcalcsV2_MonitoringRP1_20221214.xlsx	12/14/2022
BHF_MonitoringReport_RP1_2022-12-14.docx	12/14/2022
BHF Monitoring Report 2021 APPENDIX_2022-12-14.docx	12/16/2022
BHF_ACRcalcsV2_MonitoringRP1_20221214.xlsx	12/16/2022

BHF_GHGPlan_2022-12-16.docx	12/16/2022
BHF_MonitoringReport_RP1_2022-12-14.docx	12/16/2022
BHF_MonitoringReport_RP1_2022-12-14.docx	12/22/2022
22061.50_TCT_Blue Hill_Round 2 Findings_20221107_TC_responses.xlsx	8/9/2023
BHF_ACRcalcsV2_20230621.xlsx	8/9/2023
BHF_ACRcalcsV2_MonitoringRP1_20230621.xlsx	8/9/2023
BHF_bsl_hwpproj_20230621.xlsx	8/9/2023
BHF_bsl_livetreeproject_20230620.xlsx	8/9/2023
BHF_bsl_sngproj_20230615.xlsx	8/9/2023
BHF_wp_livetreeproject_20220914.xlsx	8/9/2023
BlueHills_LiveTreeMerchVolume_2022-11-18.xlsx	8/9/2023
BlueHills_NPVanalysis_2022-11-15.xlsx	8/9/2023
BlueHills_NPVanalysis_2023-06-20.xlsx	8/9/2023
CommonPractice_Analysis_2022-11-15.xlsx	8/9/2023
FIA_NH_CommonPractice_2022-09-09.xlsm	8/9/2023
BHF_BSL_HarvestCheck_20220405.xlsx	8/9/2023
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	8/9/2023
Evans Mountain Easement BHF - Recorded 20120124.pdf	8/9/2023
NEFF CR.pdf	8/9/2023
NH0550 base - easement map 2.pdf	8/9/2023
NHB21-2885_NH species review.pdf	8/9/2023
SPNHF 189 ac CE 1979.pdf	8/9/2023
SPNHF 4 parcel CE 1980.pdf	8/9/2023
SPNHF 5 parcel CE 1980.pdf	8/9/2023
BlueHills_FVS_Database_2022-06-14.xlsx	8/9/2023
BlueHills_FVS_Database_2022-11-15.xlsx	8/9/2023
BlueHills_FVS_Database_2023-06-12.xlsx	8/9/2023
FVS_Summary2_East_2022-06-14.csv	8/9/2023
ProjectBackup_2023-06-21_13_59_29.zip	8/9/2023
FVS_CutList_East_Shelterwood2021.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2022.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2023.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2024.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2025.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2026.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2027.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2028.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2029.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2030.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2021.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2022.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2023.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2024.xlsx	8/9/2023

FVS_CutList_East_Shelterwood2025.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2026.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2027.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2028.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2029.xlsx	8/9/2023
FVS_CutList_East_Shelterwood2030.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2021.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2022.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2023.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2024.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2025.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2026.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2027.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2028.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2029.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2030.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2021.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2022.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2023.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2024.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2025.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2026.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2027.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2028.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2029.xlsx	8/9/2023
FVS_TreeList_East_Shelterwood2030.xlsx	8/9/2023
LetGrow_StdStk_East_20230620.xlsx	8/9/2023
LetGrow_Treelist_20230620.xlsx	8/9/2023
LetGrow_StdStk_East_20230612.xlsx	8/9/2023
LetGrow_Treelist_20230613.xlsx	8/9/2023
BHF_Strata_2022_09_13.zip	8/9/2023
Blue Hills GIS workflow_clean.docx	8/9/2023
Initial data for stratification.zip	8/9/2023
Deed 1154_521 (Parcel 13-1).pdf	8/9/2023
Deed 1154_525 (Parcel 13-30).pdf	8/9/2023
Deed 1838_644 (Parcel 9-71-1).pdf	8/9/2023
Deed 4729_241 (Parcel 18-2-20).pdf	8/9/2023
Notice of Voluntary Merger 9-76.pdf	8/9/2023
Strafford tax map 2019.pdf	8/9/2023
_Alton01.ai.pdf	8/9/2023
barnstead08.pdf	8/9/2023
Farmington_2021_R68.pdf	8/9/2023
NewDurhamCOMP 237-272.pdf	8/9/2023

Strafford_01_mostSouth.pdf	8/9/2023
Strafford_05_S.pdf	8/9/2023
Strafford_09_2018.pdf	8/9/2023
Blue Hills GIS workflow_clean.docx	8/9/2023
BHF_parcel corrected_merged.cpg	8/9/2023
BHF_parcel corrected_merged.dbf	8/9/2023
BHF_parcel corrected_merged.prj	8/9/2023
BHF_parcel corrected_merged.sbn	8/9/2023
BHF_parcel corrected_merged.sbx	8/9/2023
BHF_parcel corrected_merged.shp	8/9/2023
BHF_parcel corrected_merged.shp.xml	8/9/2023
BHF_parcel corrected_merged.shx	8/9/2023
BHF_FourthOrderandGreater_150Buffer.cpg	8/9/2023
BHF_FourthOrderandGreater_150Buffer.dbf	8/9/2023
BHF_FourthOrderandGreater_150Buffer.prj	8/9/2023
BHF_FourthOrderandGreater_150Buffer.sbn	8/9/2023
BHF_FourthOrderandGreater_150Buffer.sbx	8/9/2023
BHF_FourthOrderandGreater_150Buffer.shp	8/9/2023
BHF_FourthOrderandGreater_150Buffer.shp.xml	8/9/2023
BHF_FourthOrderandGreater_150Buffer.shx	8/9/2023
BHF_HydrologyNWI_150Buffer.cpg	8/9/2023
BHF_HydrologyNWI_150Buffer.dbf	8/9/2023
BHF_HydrologyNWI_150Buffer.prj	8/9/2023
BHF_HydrologyNWI_150Buffer.sbn	8/9/2023
BHF_HydrologyNWI_150Buffer.sbx	8/9/2023
BHF_HydrologyNWI_150Buffer.shp	8/9/2023
BHF_HydrologyNWI_150Buffer.shp.xml	8/9/2023
BHF_HydrologyNWI_150Buffer.shx	8/9/2023
BHF_NHroads_150Buffer_Polygons.cpg	8/9/2023
BHF_NHroads_150Buffer_Polygons.dbf	8/9/2023
BHF_NHroads_150Buffer_Polygons.prj	8/9/2023
BHF_NHroads_150Buffer_Polygons.sbn	8/9/2023
BHF_NHroads_150Buffer_Polygons.sbx	8/9/2023
BHF_NHroads_150Buffer_Polygons.shp	8/9/2023
BHF_NHroads_150Buffer_Polygons.shp.xml	8/9/2023
BHF_NHroads_150Buffer_Polygons.shx	8/9/2023
BHF_Strata_BSL_buffer.cpg	8/9/2023
BHF_Strata_BSL_buffer.dbf	8/9/2023
BHF_Strata_BSL_buffer.prj	8/9/2023
BHF_Strata_BSL_buffer.sbn	8/9/2023
BHF_Strata_BSL_buffer.sbx	8/9/2023
BHF_Strata_BSL_buffer.shp	8/9/2023
BHF_Strata_BSL_buffer.shp.xml	8/9/2023

BHF_Strata_BSL_buffer.shx	8/9/2023
BHF_Strata_BSL_FullHarvest.cpg	8/9/2023
BHF_Strata_BSL_FullHarvest.dbf	8/9/2023
BHF_Strata_BSL_FullHarvest.prj	8/9/2023
BHF_Strata_BSL_FullHarvest.sbn	8/9/2023
BHF_Strata_BSL_FullHarvest.sbx	8/9/2023
BHF_Strata_BSL_FullHarvest.shp	8/9/2023
BHF_Strata_BSL_FullHarvest.shp.xml	8/9/2023
BHF_Strata_BSL_FullHarvest.shx	8/9/2023
Plot locations.cpg	8/9/2023
Plot locations.dbf	8/9/2023
Plot locations.prj	8/9/2023
Plot locations.sbn	8/9/2023
Plot locations.sbx	8/9/2023
Plot locations.shp	8/9/2023
Plot locations.shp.xml	8/9/2023
Plot locations.shx	8/9/2023
Plot locations.xlsx	8/9/2023
BHF_Strata_2022_09_13.cpg	8/9/2023
BHF_Strata_2022_09_13.dbf	8/9/2023
BHF_Strata_2022_09_13.prj	8/9/2023
BHF_Strata_2022_09_13.sbn	8/9/2023
BHF_Strata_2022_09_13.sbx	8/9/2023
BHF_Strata_2022_09_13.shp	8/9/2023
BHF_Strata_2022_09_13.shp.xml	8/9/2023
BHF_Strata_2022_09_13.shx	8/9/2023
BHF_StrataBoundary.cpg	8/9/2023
BHF_StrataBoundary.dbf	8/9/2023
BHF_StrataBoundary.prj	8/9/2023
BHF_StrataBoundary.shp	8/9/2023
BHF_StrataBoundary.shp.xml	8/9/2023
BHF_StrataBoundary.shx	8/9/2023
BHF_Carbon Inventory SOPs_20220517.docx	8/9/2023
BHF_Carbon Inventory SOPs_20220817.docx	8/9/2023
BHF Monitoring Report 2021 APPENDIX_2023-06-28.docx	8/9/2023
BHF_GHGPlan_2023-07-27.docx	8/9/2023
BHF_MonitoringReport_RP1_2023-06-27.docx	8/9/2023
BlueHills_ACR_IFM_FMPaddendum_2022-09-13.docx	8/9/2023
gtr_srs261.pdf	8/9/2023
ACR668 Deviation Request 2022-09-08 APPROVED.pdf	8/9/2023
avg-stump-val-04-21-09-21.pdf	8/9/2023
avg-stump-val-10-20-03-21.pdf	8/9/2023
BHF Consolidated FMP 2021.pdf	8/9/2023

Blue Hills consent [fully executed].PDF	8/9/2023
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	8/9/2023
Blue Hills Foundation.eml	8/9/2023
DRAFT BHF Carbon Project Max 10 year harvest 2023 (1).xlsx	8/9/2023
GoodForestryintheGraniteState.pdf	8/9/2023
Guide to NH Timber Harvesting Laws.pdf	8/9/2023
Land List rev 3.16.22.XLSX	8/9/2023
New England wood basket.eml	8/9/2023
NH_Extension_Sawmill_Capacity.pdf	8/9/2023
nh-stateforestationplan_2020.pdf	8/9/2023
NHTimberClearingReport.pdf	8/9/2023
NH-Timber-Districts.pdf	8/9/2023
Pers_comms_harvest_specs_PeterF.txt	8/9/2023
RE Forester Expertise - Pers Comm Ethan Belair.msg	8/9/2023
Resource000253_Rep274.pdf	8/9/2023
Silvicultural Guide for Northern Hardwood Types in the Northeast.pdf	8/9/2023
Silvicultural Principles for NH Forest Types.pdf	8/9/2023
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	8/9/2023
UNH Timber Sale Guidelines.pdf	8/9/2023
Deed 1154_521 (Parcel 13-1).pdf	8/9/2023
Deed 1154_525 (Parcel 13-30).pdf	8/9/2023
Deed 1838_644 (Parcel 9-71-1).pdf	8/9/2023
Deed 4729_241 (Parcel 18-2-20).pdf	8/9/2023
Notice of Voluntary Merger 9-76.pdf	8/9/2023
Strafford tax map 2019.pdf	8/9/2023
Blue Hill Fdn.docx	8/9/2023
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	8/9/2023
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	8/9/2023
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	8/9/2023
Lovejoy.docx	8/9/2023
NH-195_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-195A_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-195B_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-195C_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-195D_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-195E_Geo Lovejoy Tree Farm.pdf	8/9/2023
NH-stumpage-Apr21-Sept21.pdf	8/9/2023
NH-stumpage-Oct20-March21.pdf	8/9/2023
NH-stumpage-Oct21-March22.pdf	8/9/2023
BlueHills_GHGPlan_SectionF1_update_20220824_DE.docx	8/9/2023
HarvestAreaAssessment_2023-05-08.xlsx	11/9/2023
Forestloss.cpg	11/9/2023
Forestloss.dbf	11/9/2023

Forestloss.prj	11/9/2023
Forestloss.sbn	11/9/2023
Forestloss.sbx	11/9/2023
Forestloss.shp	11/9/2023
Forestloss.shp.xml	11/9/2023
Forestloss.shx	11/9/2023
Forestloss_County.cpg	11/9/2023
Forestloss_County.dbf	11/9/2023
Forestloss_County.prj	11/9/2023
Forestloss_County.sbn	11/9/2023
Forestloss_County.sbx	11/9/2023
Forestloss_County.shp	11/9/2023
Forestloss_County.shp.LAPTOP-DA9N4TE3.13000.12952.sr.lock	11/9/2023
Forestloss_County.shp.LAPTOP-DA9N4TE3.14460.12952.sr.lock	11/9/2023
Forestloss_County.shp.LAPTOP-DA9N4TE3.32492.12952.sr.lock	11/9/2023
Forestloss_County.shp.xml	11/9/2023
Forestloss_County.shx	11/9/2023
ForestLoss_Owenertype.cpg	11/9/2023
ForestLoss_Owenertype.dbf	11/9/2023
ForestLoss_Owenertype.prj	11/9/2023
ForestLoss_Owenertype.sbn	11/9/2023
ForestLoss_Owenertype.sbx	11/9/2023
ForestLoss_Owenertype.shp	11/9/2023
ForestLoss_Owenertype.shp.xml	11/9/2023
ForestLoss_Owenertype.shx	11/9/2023
DRAFT BHF Carbon Project Max 10 year harvest 2023 .xlsx	11/9/2023
Email_Alex Barrett - Question on hypothetical harvest scenario.pdf	11/9/2023
Email_Belair - Blue Hills Harvest Scenario.pdf	11/9/2023
Email_Farrell - Blue Hills Harvest Scenario.pdf	11/9/2023
22061.50_Blue Hills_Round 1 Findings Final_20231208_V1_BR.xlsx	12/22/2023
222061.50_Docs List_20231222.xlsx	12/22/2023
22061.50_TCT_Blue Hill_Round 2 Findings_20221107_TC_responses.xlsx	12/22/2023
BHF_2021InventoryCalcs_20220914.xlsx	12/22/2023
BHF_2021InventoryCalcs_20220914_BAAC_DBH.xlsx	12/22/2023
BHF_ACRcalcsV2_20231218.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20231218.xlsx	12/22/2023
BHF_bsl_hwpproj_20230621.xlsx	12/22/2023
BHF_bsl_livetreeproj_20230620.xlsx	12/22/2023
BHF_bsl_sngproj_20231218.xlsx	12/22/2023
BHF_Cycles_20231218.xlsx	12/22/2023
BHF_wp_livetreeproj_20220914.xlsx	12/22/2023
BlueHills_LiveTreeMerchVolume_2022-11-18.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-11-15.xlsx	12/22/2023

BlueHills_NPVanalysis_2023-06-20.xlsx	12/22/2023
CommonPractice_Analysis_2022-11-15.xlsx	12/22/2023
FIA_NH_CommonPractice_2022-09-09.xlsm	12/22/2023
BHF_2021InventoryCalcs_20220315_BR.xlsx	12/22/2023
BHF_2021InventoryCalcs_20220614.xlsx	12/22/2023
BHF_ACRcalcsV2_20220506.xlsx	12/22/2023
BHF_ACRcalcsV2_20220614.xlsx	12/22/2023
BHF_ACRcalcsV2_20220914.xlsx	12/22/2023
BHF_ACRcalcsV2_20221121.xlsx	12/22/2023
BHF_ACRcalcsV2_202211214.xlsx	12/22/2023
BHF_ACRcalcsV2_20230621.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20220506.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20220614.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20220914.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20221121.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20221214 (1).xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20221214.xlsx	12/22/2023
BHF_ACRcalcsV2_MonitoringRP1_20230621.xlsx	12/22/2023
BHF_bsl_hwpproj_20220614.xlsx	12/22/2023
BHF_bsl_hwpproj_20220413.xlsx	12/22/2023
BHF_bsl_hwpproj_20220914.xlsx	12/22/2023
BHF_bsl_livetreeproj_20220413.xlsx	12/22/2023
BHF_bsl_livetreeproj_20220614.xlsx	12/22/2023
BHF_bsl_livetreeproj_20220914.xlsx	12/22/2023
BHF_bsl_sngproj_20220413.xlsx	12/22/2023
BHF_bsl_sngproj_20220614.xlsx	12/22/2023
BHF_bsl_sngproj_20220914.xlsx	12/22/2023
BHF_bsl_sngproj_20221121 (1).xlsx	12/22/2023
BHF_bsl_sngproj_20221121.xlsx	12/22/2023
BHF_bsl_sngproj_20230615.xlsx	12/22/2023
BHF_wp_livetreeproj_20220408.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-04-14.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-06-14.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-08-24.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-09-13.xlsx	12/22/2023
BlueHills_NPVanalysis_2022-11-15.xlsx	12/22/2023
CommonPractice_Analysis_2022-09-09.xlsx	12/22/2023
FIA_NH_CommonPractice_2022-04-07.xlsm	12/22/2023
BHF_BSL_HarvestCheck_20220405.xlsx	12/22/2023
CE Deed2_BHF-NEFF_2007_Bk 3604 Pg 0262-2.pdf	12/22/2023
Evans Mountain Easement BHF - Recorded 20120124.pdf	12/22/2023
NEFF CR.pdf	12/22/2023
NH0550 base - easement map 2.pdf	12/22/2023

NHB21-2885_NH species review.pdf	12/22/2023
SPNHF 189 ac CE 1979.pdf	12/22/2023
SPNHF 4 parcel CE 1980.pdf	12/22/2023
SPNHF 5 parcel CE 1980.pdf	12/22/2023
BlueHills_FVS_Database_2022-06-14.xlsx	12/22/2023
BlueHills_FVS_Database_2022-11-15.xlsx	12/22/2023
BlueHills_FVS_Database_2023-06-12.xlsx	12/22/2023
FVS_Summary2_East_2022-06-14.csv	12/22/2023
ProjectBackup_2022-06-14_11_07_00.zip	12/22/2023
ProjectBackup_2023-06-21_13_59_29.zip	12/22/2023
FVS_CutList_East_Shelterwood2021.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2022.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2023.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2024.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2025.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2026.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2027.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2028.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2029.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2030.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2021.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2022.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2023.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2024.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2025.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2026.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2027.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2028.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2029.xlsx	12/22/2023
FVS_CutList_East_Shelterwood2030.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2021.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2022.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2023.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2024.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2025.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2026.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2027.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2028.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2029.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2030.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2021.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2022.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2023.xlsx	12/22/2023

FVS_TreeList_East_Shelterwood2024.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2025.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2026.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2027.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2028.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2029.xlsx	12/22/2023
FVS_TreeList_East_Shelterwood2030.xlsx	12/22/2023
LetGrow_StdStk_East_20230620.xlsx	12/22/2023
LetGrow_Treelist_20230620.xlsx	12/22/2023
LetGrow_StdStk_East_20230612.xlsx	12/22/2023
LetGrow_Treelist_20230613.xlsx	12/22/2023
BHF_Strata_2022_09_13.zip	12/22/2023
Blue Hills GIS workflow_clean.docx	12/22/2023
Initial data for stratification.zip	12/22/2023
Deed 1154_521 (Parcel 13-1).pdf	12/22/2023
Deed 1154_525 (Parcel 13-30).pdf	12/22/2023
Deed 1838_644 (Parcel 9-71-1).pdf	12/22/2023
Deed 4729_241 (Parcel 18-2-20).pdf	12/22/2023
Notice of Voluntary Merger 9-76.pdf	12/22/2023
Strafford tax map 2019.pdf	12/22/2023
_Alton01.ai.pdf	12/22/2023
barnstead08.pdf	12/22/2023
Farmington_2021_R68.pdf	12/22/2023
NewDurhamCOMP 237-272.pdf	12/22/2023
Strafford_01_mostSouth.pdf	12/22/2023
Strafford_05_S.pdf	12/22/2023
Strafford_09_2018.pdf	12/22/2023
Blue Hills GIS workflow_clean.docx	12/22/2023
BHF_parcel_corrected_merged.cpg	12/22/2023
BHF_parcel_corrected_merged.dbf	12/22/2023
BHF_parcel_corrected_merged.prj	12/22/2023
BHF_parcel_corrected_merged.sbn	12/22/2023
BHF_parcel_corrected_merged.sbx	12/22/2023
BHF_parcel_corrected_merged.shp	12/22/2023
BHF_parcel_corrected_merged.shp.xml	12/22/2023
BHF_parcel_corrected_merged.shx	12/22/2023
BHF_FourthOrderandGreater_150Buffer.cpg	12/22/2023
BHF_FourthOrderandGreater_150Buffer.dbf	12/22/2023
BHF_FourthOrderandGreater_150Buffer.prj	12/22/2023
BHF_FourthOrderandGreater_150Buffer.sbn	12/22/2023
BHF_FourthOrderandGreater_150Buffer.sbx	12/22/2023
BHF_FourthOrderandGreater_150Buffer.shp	12/22/2023
BHF_FourthOrderandGreater_150Buffer.shp.xml	12/22/2023

BHF_FourthOrderandGreater_150Buffer.shx	12/22/2023
BHF_HydrologyNWI_150Buffer.cpg	12/22/2023
BHF_HydrologyNWI_150Buffer.dbf	12/22/2023
BHF_HydrologyNWI_150Buffer.prj	12/22/2023
BHF_HydrologyNWI_150Buffer.sbn	12/22/2023
BHF_HydrologyNWI_150Buffer.sbx	12/22/2023
BHF_HydrologyNWI_150Buffer.shp	12/22/2023
BHF_HydrologyNWI_150Buffer.shp.xml	12/22/2023
BHF_HydrologyNWI_150Buffer.shx	12/22/2023
BHF_NHroads_150Buffer_Polygons.cpg	12/22/2023
BHF_NHroads_150Buffer_Polygons.dbf	12/22/2023
BHF_NHroads_150Buffer_Polygons.prj	12/22/2023
BHF_NHroads_150Buffer_Polygons.sbn	12/22/2023
BHF_NHroads_150Buffer_Polygons.sbx	12/22/2023
BHF_NHroads_150Buffer_Polygons.shp	12/22/2023
BHF_NHroads_150Buffer_Polygons.shp.xml	12/22/2023
BHF_NHroads_150Buffer_Polygons.shx	12/22/2023
BHF_Strata_BSL_buffer.cpg	12/22/2023
BHF_Strata_BSL_buffer.dbf	12/22/2023
BHF_Strata_BSL_buffer.prj	12/22/2023
BHF_Strata_BSL_buffer.sbn	12/22/2023
BHF_Strata_BSL_buffer.sbx	12/22/2023
BHF_Strata_BSL_buffer.shp	12/22/2023
BHF_Strata_BSL_buffer.shp.xml	12/22/2023
BHF_Strata_BSL_buffer.shx	12/22/2023
BHF_Strata_BSL_FullHarvest.cpg	12/22/2023
BHF_Strata_BSL_FullHarvest.dbf	12/22/2023
BHF_Strata_BSL_FullHarvest.prj	12/22/2023
BHF_Strata_BSL_FullHarvest.sbn	12/22/2023
BHF_Strata_BSL_FullHarvest.sbx	12/22/2023
BHF_Strata_BSL_FullHarvest.shp	12/22/2023
BHF_Strata_BSL_FullHarvest.shp.xml	12/22/2023
BHF_Strata_BSL_FullHarvest.shx	12/22/2023
Plot locations.cpg	12/22/2023
Plot locations.dbf	12/22/2023
Plot locations.prj	12/22/2023
Plot locations.sbn	12/22/2023
Plot locations.sbx	12/22/2023
Plot locations.shp	12/22/2023
Plot locations.shp.xml	12/22/2023
Plot locations.shx	12/22/2023
Plot locations.xlsx	12/22/2023
BHF_StrataBoundary.cpg	12/22/2023

BHF_StrataBoundary.dbf	12/22/2023
BHF_StrataBoundary.prj	12/22/2023
BHF_StrataBoundary.shp	12/22/2023
BHF_StrataBoundary.shp.xml	12/22/2023
BHF_StrataBoundary.shx	12/22/2023
BHF_Carbon Inventory SOPs_20220517.docx	12/22/2023
BHF_Carbon Inventory SOPs_20220817.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2023-12-21.docx	12/22/2023
BHF_GHGPlan_2023-12-21.docx	12/22/2023
BHF_MonitoringReport_RP1_2023-12-21.docx	12/22/2023
BlueHills_ACR_IFM_FMPaddendum_2022-09-13.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-05-06.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-06-14.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-09-16.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-10-13.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-11-21.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2022-12-14.docx	12/22/2023
BHF Monitoring Report 2021 APPENDIX_2023-06-28.docx	12/22/2023
BHF_GHGPlan_2022-05-06.docx	12/22/2023
BHF_GHGPlan_2022-06-14.docx	12/22/2023
BHF_GHGPlan_2022-09-15.docx	12/22/2023
BHF_GHGPlan_2022-10-03.docx	12/22/2023
BHF_GHGPlan_2022-11-15.docx	12/22/2023
BHF_GHGPlan_2022-12-16.docx	12/22/2023
BHF_GHGPlan_2023-07-27.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-05-06.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-06-14.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-09-16.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-10-13.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-11-21.docx	12/22/2023
BHF_MonitoringReport_RP1_2022-12-14.docx	12/22/2023
BHF_MonitoringReport_RP1_2023-06-27.docx	12/22/2023
gtr_srs261.pdf	12/22/2023
ACR668 Deviation Request 2022-09-08 APPROVED.pdf	12/22/2023
avg-stump-val-04-21-09-21.pdf	12/22/2023
avg-stump-val-10-20-03-21.pdf	12/22/2023
BHF Consolidated FMP 2021.pdf	12/22/2023
Blue Hills consent [fully executed].PDF	12/22/2023
Blue Hills Foundation TCT Carbon Development Agreement Ex.pdf	12/22/2023
Blue Hills Foundation.eml	12/22/2023
DRAFT BHF Carbon Project Max 10 year harvest 2023 (1).xlsx	12/22/2023
Fassnacht_2016_Snag dynamics in northern hardwood forests under different management scenarios.pdf	12/22/2023

GoodForestryintheGraniteState.pdf	12/22/2023
Guide to NH Timber Harvesting Laws.pdf	12/22/2023
Land List rev 3.16.22.XLSX	12/22/2023
New England wood basket.eml	12/22/2023
NH_Extension_Sawmill_Capacity.pdf	12/22/2023
nh-stateforestationplan_2020.pdf	12/22/2023
NHTimberClearingReport.pdf	12/22/2023
NH-Timber-Districts.pdf	12/22/2023
Pers_comms_harvest_specs_PeterF.txt	12/22/2023
RE Forester Expertise - Pers Comm Ethan Belair.msg	12/22/2023
Resource000253_Rep274.pdf	12/22/2023
Silvicultural Guide for Northern Hardwood Types in the Northeast.pdf	12/22/2023
Silvicultural Principles for NH Forest Types.pdf	12/22/2023
SPNHF & NEFF Communications re a potential BHF Carbon Project.pdf	12/22/2023
UNH Timber Sale Guidelines.pdf	12/22/2023
Deed 1154_521 (Parcel 13-1).pdf	12/22/2023
Deed 1154_525 (Parcel 13-30).pdf	12/22/2023
Deed 1838_644 (Parcel 9-71-1).pdf	12/22/2023
Deed 4729_241 (Parcel 18-2-20).pdf	12/22/2023
Notice of Voluntary Merger 9-76.pdf	12/22/2023
Strafford tax map 2019.pdf	12/22/2023
Blue Hill Fdn.docx	12/22/2023
NH-1802_Blue Hills Lovejoy Tree Farm_Required.pdf	12/22/2023
NH-1802A_Blue Hills Lovejoy Tree Farm.pdf F.pdf	12/22/2023
NH-1802B_Blue Hills Lovejoy Tree Farm.pdf F.pdf	12/22/2023
Lovejoy.docx	12/22/2023
NH-195_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-195A_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-195B_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-195C_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-195D_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-195E_Geo Lovejoy Tree Farm.pdf	12/22/2023
NH-stumpage-Apr21-Sept21.pdf	12/22/2023
NH-stumpage-Oct20-March21.pdf	12/22/2023
NH-stumpage-Oct21-March22.pdf	12/22/2023
BlueHills_GHGPlan_SectionF1_update_20220824_DE.docx	12/22/2023
22061.50_Blue Hills_Round 2 Findings_Responses_20240228.xlsx	3/14/2024
BHF_ACRcalcsV2_20240311.xlsx	3/14/2024
BHF_ACRcalcsV2_MonitoringRP1_20240311.xlsx	3/14/2024
BHF_bsl_sngproj_20240311.xlsx	3/14/2024
FIA_NH_CommonPractice_2024-03-07.xlsm	3/14/2024
FVS_SnagDet_2021.xlsx	3/14/2024
FVS_SnagDet_2022.xlsx	3/14/2024

FVS_SnagDet_2023.xlsx	3/14/2024
FVS_SnagDet_2024.xlsx	3/14/2024
FVS_SnagDet_2025.xlsx	3/14/2024
FVS_SnagDet_2026.xlsx	3/14/2024
FVS_SnagDet_2027.xlsx	3/14/2024
FVS_SnagDet_2028.xlsx	3/14/2024
FVS_SnagDet_2029.xlsx	3/14/2024
FVS_SnagDet_2030.xlsx	3/14/2024
FVS_SnagDet_LetGrow.xlsx	3/14/2024
BHF Monitoring Report 2021 APPENDIX_2024-03-11.docx	3/14/2024
BHF_GHGPlan_2024-03-11.docx	3/14/2024
BHF_MonitoringReport_RP1_2024-03-11.docx	3/14/2024
ProjectBackup_2024-04-23_16_40_22.zip	4/23/2024
096246fc-84ed-498c-9885-b62f30434d30.key	4/23/2024
096246fc-84ed-498c-9885-b62f30434d30.out	4/23/2024
0d1d68a0-f70e-44c5-ae3e-31957784ec08.key	4/23/2024
0d1d68a0-f70e-44c5-ae3e-31957784ec08.out	4/23/2024
20003ae8-0f18-4caf-818b-4807b0346728.key	4/23/2024
20003ae8-0f18-4caf-818b-4807b0346728.out	4/23/2024
49c5d222-23f7-4cbe-a781-4345b6788ef0.key	4/23/2024
49c5d222-23f7-4cbe-a781-4345b6788ef0.out	4/23/2024
9523f850-a6f2-4886-b7e3-4fe26c53c142.key	4/23/2024
9523f850-a6f2-4886-b7e3-4fe26c53c142.out	4/23/2024
d67c28d0-1c63-4a4f-8b76-f2705131792e.key	4/23/2024
d67c28d0-1c63-4a4f-8b76-f2705131792e.out	4/23/2024
e9d23e9a-aa00-4fbd-b4a6-814a0dc51760.key	4/23/2024
e9d23e9a-aa00-4fbd-b4a6-814a0dc51760.out	4/23/2024
ec732f1e-f615-4d7a-b650-3c0eba8ed7c8.key	4/23/2024
ec732f1e-f615-4d7a-b650-3c0eba8ed7c8.out	4/23/2024
ecc16f28-49f3-4f68-b349-3da8bd50c1a0.key	4/23/2024
ecc16f28-49f3-4f68-b349-3da8bd50c1a0.out	4/23/2024
edf20750-b87f-4bb6-8550-6499917d07a8.key	4/23/2024
edf20750-b87f-4bb6-8550-6499917d07a8.out	4/23/2024
f6547b98-39e2-47bc-9424-67343ea342b0.key	4/23/2024
f6547b98-39e2-47bc-9424-67343ea342b0.out	4/23/2024
fort.16	4/23/2024
FVS_Data.db	4/23/2024
FVSOnline.log	4/23/2024
FVSOnline.older.log	4/23/2024
FVSOut.db	4/23/2024
FVSProject.db	4/23/2024
projectId.txt	4/23/2024
SpatialData.RData	4/23/2024

22061.50_Blue Hills_Round 3 Findings_20240429_BR.xlsx	5/1/2024
BHF Monitoring Report 2021 APPENDIX_2024-05-01.docx	5/1/2024
BHF_ACRcalcsV2_20240501.xlsx	5/1/2024
BHF_ACRcalcsV2_MonitoringRP1_20240501.xlsx	5/1/2024
BHF_bsl_sngproj_20240501.xlsx	5/1/2024
BHF_GHGPlan_2024-05-01.docx	5/1/2024
BHF_MonitoringReport_RP1_2024-05-01.docx	5/1/2024
BHF Monitoring Report 2021 APPENDIX_2024-05-06.docx	5/6/2024
BHF_ACRcalcsV2_20240506.xlsx	5/6/2024
BHF_ACRcalcsV2_MonitoringRP1_20240506.xlsx	5/6/2024
BHF_GHGPlan_2024-05-06.docx	5/6/2024
BHF_ACRcalcsV2_20240513.xlsx	5/13/2024
BHF_ACRcalcsV2_MonitoringRP1_20240513.xlsx	5/13/2024
BHF_GHGPlan_2024-05-13.docx	5/13/2024
BHF_MonitoringReport_RP1_2024-05-13.docx	5/13/2024
BHF_ACRcalcsV2_MonitoringRP1_20240513.xlsx	5/14/2024
BHF_ACR-GHG-Project-Listing-Form-v3.0 signed.pdf	8/5/2024
BHF_GHGPlan_2024-08-05.docx	8/5/2024
BHF_GHGPlan_2024-08-05.pdf	8/5/2024
BHF_MonitoringReport_RP1_2024-07-30 Signed.pdf	8/5/2024