Validation and Verification Report

ACR782 ILTF/NICC & Blackfeet Indian Nation Forest Carbon Project

July 18, 2024

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1 INTRODUCTION

Indian Land Tenure Foundation (ILTF) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR782 ILTF/NICC & Blackfeet Indian Nation Forest Carbon Project (Project) for the reporting period of November 16, 2020 – May 15, 2023 and a crediting period of November 16, 2020 – November 15, 2040 under the American Carbon Registry (ACR) program. RCE was acquired by TÜV SÜD America, Inc. (TÜV SÜD) in 2023. RCE will be used throughout this report. Spatial Informatics Group, LLC (SIG) acts as the project developer for the project proponent ILTF, and the landowner, the Blackfeet Nation (Blackfeet). This report is documentation of validation and verification activities that RCE performed for the Project. For the validation, RCE reviewed the project information as described in the GHG Project Plan "ILTF/NICC & Blackfeet Indian Nation Forest Carbon Project Greenhouse Gas Plan" dated July 1, 2024. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if SIG made any material errors, that these errors were corrected. RCE worked with Forest Resource Solutions and Technologies (FRST) to complete this validation and verification. FRST was acquired by TÜV SÜD in February 2024.

1.1 OBJECTIVES

The objectives of the validation are to evaluate:

- Conformance to the ACR standard and the approved ACR Methodology for Improved Forest Management (Methodology).
- GHG emissions reduction project planning information and documentation in accordance with the applicable ACR-approved methodology, including the project description, baseline, eligibility criteria, monitoring and reporting procedures, and quality assurance/quality control (QA/QC) procedures.
- Reported GHG baseline, ex ante estimated project emissions and emissions reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

- The emissions reductions and to ensure that the assertion is materially correct;
- The data provided to RCE can be documented and if errors or omissions are detected, they be corrected.

RCE retains all data and documents for seven years after the end of the project reporting period or for the duration required by ACR, whichever is longer.

1.2 PROJECT BACKGROUND

The Project is located on approximately 69,010 acres of forestlands in Montana on the Eastern slope of Glacier National Park. This property is owned by Blackfeet. The Project ensures long-term sustainable management of the forests.

1.3 Responsible Party

Project Proponent

ILTF
151 County Rd. B2E
Little Canada, Minnesota, 55117
Bryan Van Stippen, Program Director

Project Developer

SIG
2529 Yolanda Ct.
Pleasanton, CA 94566
Tim Kramer, Carbon Domain Director

1.4 Validation and Verification Team

Lead Validator and Verifier: Zach Eyler
Biometrician: Andrea Eggleton, FRST
Professional Forester: Christian Eggleton, FRST
Forest Carbon Projects Manager: Tim Facemire, FRST
Internal Reviewer: Bonny Crews

1.5 Validation and Verification Criteria

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- ACR Standard, Version 8.0 (July 2023)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non‐Federal U.S. Forestlands v.1.3, April 2018
- 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 v.1.3, January 1, 2024
- ACR Tool for Risk Analysis and Buffer Determination, v1.0
- ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

1.5.3 Materiality

The verification was conducted to ACR’s required materiality threshold of +/-5% of the GHG project’s emissions reductions or removal enhancements.

2 VALIDATION AND VERIFICATION PROCESS

As the first step in validation/verification activities, the Lead Validator/Verifier developed a Validation/Verification Plan to be followed throughout the validation and verification. The plan included the following activities:

- RCE completed a COI form for the validation and verification on May 19, 2023 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on May 26, 2023.
- RCE and SIG held a validation and verification kick-off meeting on June 7, 2023. During the kick-off meeting RCE reviewed the objectives and process, reviewed the schedule, and submitted an initial document request.
- RCE performed a strategic review and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The validation/verification plan and sampling plan were used throughout the process and were revised as needed based upon additional risk assessments.
- The validation/verification team conducted the site visit to the Project to verify the inventory quality and forest management practices from June 19-22, 2023. During the site visit the Verification Team performed key personnel interviews, conducted a paired t-test of inventory plots, conducted reconnaissance of the Project area boundary, observed elements of natural forest management, and observed harvest locations (if applicable) during and preceding the reporting period.
    - The site visit was attended by the following verification team personnel:
        - FRST:
            - Christian Eggleton
            - Andrea Eggleton
    - During the site visit, the Verification team met with the following individuals:
        - SIG Carbon
            - Ethel Wilkerson
            - Keith Stagg
        - Green Timber
            - Justin Miller
            - Brian Nordstrom
        - Blackfeet Tribe
            - Michael Hoyt, Forester
- RCE performed a risk-based desktop review of the submitted validation/verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, data management system and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
    - SIG – Eric Jaeschke
    - SIG – Santosh Subedi

- RCE submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to SIG throughout the validation/verification.
- RCE's internal reviewer conducted a review of the validation/verification sampling, report, and statement.
- RCE issued a final validation/verification report, verification statement, and List of Findings.
- RCE held an exit meeting with SIG.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 69,010 acres of forested lands in Montana on the eastern slope of Glacier National Park. GHG emission reductions for the Project are quantified by comparing actual onsite carbon stocks against modeled baseline onsite carbon stocks and baseline carbon in harvested wood products. The difference in these Project and baseline carbon stocks year over year is the basis for calculating the Project's primary goal of maintaining and enhancing forest GHG pools.

The Project's temporal boundary is the crediting period from November 16, 2020 – November 15, 2040.

3.2 GHG SOURCES SINKS, AND RESERVOIRS

Table 1 shows the GHG emission sources included in the project boundary based on the Methodology. RCE confirmed that the GHG Project Plan appropriately identifies the offset project boundary and includes all relevant SSRs.

Table 1. GHG Emissions Sources

Source	GHG	Description
Above-ground biomass	CO_2	Major carbon pool for project activity
Below-ground biomass	CO_2	Major carbon pool for project activity
Harvest wood products	CO_2	Major carbon pool for project activity
Market Effects	CO_2	Reductions in project outputs due to project activity may be compensated by other entities in the marketplace. Those emissions must be included in the quantification of project benefits.

3.3 ELIGIBILITY

3.3.1 ACR Eligibility

RCE confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 8.0 by reviewing the project proponent's GHG Project Plan, Monitoring Report, and calculations as well as other supporting documentation described throughout this report (a full list of documents reviewed is in Appendix A).

- Start Date: The project start date is November 16, 2020.
- Minimum Project Term: The minimum project term is 40 years.

- Crediting Period: The crediting period is 20 years as specified by the Methodology, November 16, 2020 – November 15, 2040.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that Blackfeet and ILTF/NICC owns and has control over or documented effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: RCE confirmed that all Project lands are owned directly by the Project Proponent Blackfeet and ILTF/NICC, which holds full legal title.
- Additional: RCE confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: RCE confirmed that the Project was in compliance with all applicable regulations.
- Permanent: RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 22% was confirmed.
- Net of Leakage: RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: RCE is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

3.3.2 Methodology Eligibility

RCE reviewed the Project against the ACR Methodology eligibility and applicability conditions and confirmed the following:

- The Project is located on tribal forestland.
- Blackfeet and ILTF/NICC control the timber rights on the forestland and can legally harvest.
- The Project property and all associated harvest activity has a BIA approved Forest Management Plan (FMP).
- The Project is on tribal lands.
- The Project is not on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- Blackfeet and ILTF/NICC own all lands and timber rights on the Project area.
- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

3.4 ADDITIONALITY

The Project meets the requirements for the demonstration of additionality specified by the ACR Standard and the Methodology.

3.4.1 Regulatory Surplus Test

RCE confirmed that there are no existing laws, regulations, statutes, legal rulings, or other regulatory frameworks in effect as of the start date that requires the Project activity and the associated GHG emissions reductions; thus, the Project passes the regulatory surplus test.

3.4.2 Common Practice Test

The Project area is similar to surrounding private forestland that is regularly harvested as it reaches viable diameter thresholds and has a history of some timber harvesting.

The project's geographic region for timber production extends west and south. Throughout this region forestland is heavily cut, often through shelterwood, and clear-cutting, and is managed to maximize NPV of the asset. Wood products include softwood sawtimber and pulpwood and are distributed to mills throughout this region.

Without the carbon project commitment, the baseline harvest levels could be realized due to increasing pressure in the area to convert forestland into monetary value. With Project implementation the forestland carbon stocks will exceed the common practice found in the region.

3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. RCE confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. SIG provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario with a lower amount of harvesting but including revenue from carbon credits. The baseline scenario NPV was significantly greater demonstrating that carbon funding is integral to the project activity.

3.5 Permanence

RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 22% was confirmed.

3.6 Environmental and Community Impacts

The GHG Project Plan includes a summary of the Project activity's net positive environmental and community impacts. The Project will provide habitat protection for wildlife, plant species, and trees, water quality protection and protection from soil erosion and degradation among other benefits. The Project is not expected to cause any negative environmental impacts.

3.7 Local Stakeholder Consultation

The project proponent, ILTF/NICC, adhered to the practices of project consultation and notification in relation to decision making.

3.8 Monitoring Plan

The GHG Project Plan includes a Monitoring Plan that identifies all monitored data and parameters. RCE confirmed that the monitoring parameters and approaches conform to the methods required by the

Methodology. The plan includes all relevant data parameters and appropriately identifies units of measurements, data sources, methodologies, uncertainty, monitoring frequency and procedures, and QA/QC procedures. After discussions with SIG and reviews of project documents, RCE determined that the Monitoring Plan accurately reflects how Project data is monitored and recorded and there are no deviations relevant to the Project activity against the requirements of the Methodology. SIG and ILTF/NICC implemented the monitoring plan as stated in the GHG Project Plan during Project activities.

3.9 Baseline Scenario

The Project's baseline scenario represents a harvest regime less aggressive than their maximum annual allowable cut per the FMP, targeted to maximize net present value at a 5% discount rate for tribal lands. The baseline scenario applies harvesting across the non-constrained Project area as allowed by the Methodology to maximize NPV.

The Project's baseline model simulates a range of harvest types and rotation lengths based on legal requirements and simulated growth across the project area. The objective of modeling was to determine possible timber harvests in the project area over 100-years within the framework of legal and reasonable harvest constraints.

Stands were modeled for several different prescriptions, including no-harvest, clearcut, commercial thinning, and selection, with restrictions on rotation ages, retention, and minimum harvest volumes.

SIG utilized the USDA's Forest Vegetation Simulator (FVS) Eastern Montana variant to model harvests and yields. Growth models were calibrated using site index values calculated from plot tree cores and associated plots. RCE reviewed the Site Index calculations and confirmed that a reasonable species and site index for the region was assigned on an individual plot basis to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

RCE reviewed the resulting baseline outputs to ensure that they reflected the modeling objectives and the legal additionality requirements. The model grows trees and volumes at a reasonable rate compared to regional averages.

3.10 On-site Inventory Verification Check

In preparation for and during the site visits, the Verification Team reviewed evidence necessary to verify Project inventory estimates. The Project inventory consists of one forested stratum which FRST sampled using a random sampling method.

The current inventory contains 282 permanent, fixed-radius plots. At each plot location, trees were measured in two nested plots: a larger 1/20th acre plot with radius of 26.3 feet, and a smaller 1/150th acre plot with radius of 9.6 feet. The larger plot measured all living trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.9 inches.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of 15 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 18 site plots. The Project passed the t-test during the site visit.

Project Area

During the site visit, the Verification Team conducted boundary-line reconnaissance by visiting Project boundary edge lines and points, plotting edge points with GPS receivers, and determining whether there were discrepancies with the digital Project boundary files provided by SIG and the physical boundary witnessed on-site. This was done to determine the risk that Project area inaccuracies could contribute to a material misstatement in Project emission reductions. To the extent feasible, the Verification Team confirmed that the Project area boundary was appropriate and accurate.

3.11 Project Data and GHG Emissions Reduction Assertion

RCE reviewed the GHG Project Plan and Project data and calculations to ensure that appropriate equations were used in calculating baseline emissions, project emissions, and net emissions reductions.

3.11.1 Baseline Emissions

RCE and FRST confirmed that the baseline emissions were correctly calculated. Baseline emissions were calculated by reviewing input and output files for every FVS baseline modeling prescription, including forest codes, diameter breaks, merchantability thresholds, rotation lengths, regen/spouting, FVS harvest triggers on individual plots, site indices, treelists, and plotlists modeled over 100 years. The output workbook (Baseline_with_LPoutputs) was then independently recreated in the data checks confirming proper calculation of assigned plot level outputs allocated to prescription based independently confirmed SMZ constrained and unconstrained acres, as well as endangered species plots. These values were then compiled into yearly baseline values for live trees as reflected in the ERT monitoring calculation sheet. A secondary output of this process was the 100-years of modeled harvesting based off Best Management Practices (BMP) constrained acreages which was then run through the prescribed harvested wood product calculations customized for the project region(s). These calculations were made on 40-year time intervals as well as 100-year intervals and they were appropriately incorporated into the ERT monitoring calc sheet. See additional information relevant information in section 3.9.

3.11.2 Project Emissions

RCE and FRST confirmed that the project emissions were correctly calculated. The methods to confirm project emissions follow what is described in section 3.11.1 above.

3.11.3 Emissions Reductions

RCE verified that SIG calculated emission reductions according to relevant Methodology equations and that the methods are included in the GHG Project Plan.

RCE recalculated emission reductions for the first reporting period according to the equations defined in the Methodology and the GHG Project Plan and found the Project assertion to be free of material misstatement.

RCE and FRST also recalculated and confirmed the uncertainty assessment for the Project. The uncertainty calculation is the compiled square roots of the summed errors of the stratum using a 90% confidence interval. RCE and FRST confirmed that the live, dead, and total uncertainty for the reporting period onsite carbon stocks was accurate.

3.12 Leakage Assessment

RCE and FRST recalculated and confirmed the leakage for the project in accordance with the ACR Validation and Verification Standard version 1.1 section 6.F and 9.H.

4 VALIDATION AND VERIFICATION RESULTS

RCE developed a combined List of Findings for both the validation and verification. The List of Findings noted all corrective action requests (CARs), non-material findings (NMs), additional documentation requests (ADRs), and clarification requests (CRs). SIG appropriately responded to all items in the List of Findings. The List of Findings is provided as Appendix B.

5 VALIDATION AND VERIFICATION CONCLUSION

RCE conducted a risk-based analysis of the ILTF/NICC & Blackfeet Indian Nation Forest Carbon Project GHG assertion including a strategic review of the Project data and evidence. Based upon the processes and procedures and the evidence collected, RCE concludes that the Project emission reductions during the reporting period November 16, 2020 through May 15, 2023 can be considered:

- GHG-related activity: improved forest management of forest land on the Project area
- GHG statement: 11/16/2020 – 5/15/2023
- Criteria
    - In conformance with ACR's Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non‐Federal U.S. Forestlands v.1.3, April 2018 and ISO 14064-3:2019 standards,
    - Without material discrepancy, and
    - Verified to a reasonable level of assurance.

The data and information supporting the GHG statement were historical in nature.

RCE has ensured ILTF's effective use of controls related to the GHG statement. RCE concludes that there is sufficient and appropriate evidence to support ILTF's GHG statement and is issuing an Unmodified Opinion.

RCE confirms that the GHG statement has been prepared:

- Without material discrepancy,
- In accordance with all applicable criteria, and
- Verified to a reasonable level of assurance.

The verified emission reductions are listed in Table 2. While RCE confirmed the emission reduction calculations and the total emission reductions to be correct and within the materiality threshold, the values in Table 2 are summary data only with significant figures rounded for summary purposes in this report.

Table 2. Total ERTs

Vintage	Total GHG Reductions and Removals (mtCO2e)	Risk Buffer (mtCO2e)	Final ERTs (mtCO2e)	Removal ERTs ($mtCO_2e$)	Other ERTs ($mtCO_2e$)
2020	24,271	5,340	18,931	8,091	10,840
2021	194,166	42,717	151,449	64,724	86,725
2022	194,166	42,717	151,449	64,724	86,725
2023	72,812	16,019	56,793	24,272	32,521
Total	**485,415**	**106,793**	**378,622**	**161,811**	**216,811**

Note: Totals might not sum due to rounding.

Lead Validator and Verifier

Zach Eyler

Internal Reviewer

Bonny Crews

APPENDIX A—DOCUMENTS REVIEWED

1. 2023 Website List ALP Loggers
2. ACR782 Template for ACR AFOLU Project SDG Contribution Report 20240701
3. ACR782_Blackfeet_GHGPlan_20240701_signed
4. ACR782_Blackfeet_GHGPlan_series
5. ACR782_Blackfeet_MonitoringReport_RP1_20240703_signed
6. ACR782_Blackfeet_MonitoringReport_RP1_series
7. ACR782_Blackfeet_Environmental and Social Impact Assessment Report_20240701
8. ACR782_Blackfeet_SupplementalProjectDescription20240430
9. Applying_height_growth_and_site_index_curves_for_inland_Douglas-fir_(IA_applyingheightgr347mons)
10. BLACKFEET FOREST MANAGEMENT PLAN
11. Blackfeet_Audits_ALL_PTS_11022022
12. Blackfeet_Carbon inventory manual__20230125
13. Blackfeet_letGrow_keyFile_5inch_series
14. Blackfeet_optimizationOutputs_series
15. BlackfeetDevelopment_20231019 shapefile
16. BlackfeetDevelopmentPlot_20230223 shapefile
17. BlackfeetPlotGrid_20220809ORIGINAL shapefile
18. Forisk North American Forest Industry Capacity Database Update 2022 Q4 BLACKFEET BASELINE
19. FVSoutput_yieldFile_sample
20. Keyword_blackfeet_50Percent_selection_11_09_2023
21. Keyword_blackfeet_letgrowFinal_11_11_2023
22. Keyword_Blackfeet_Regen_letgrow_final_11_11_2023
23. Mill capacities Letter - Blackfeet - SIG
24. Parcels within Project Area Blackfeet 20230526
25. Parcels_within_Project_Area_20231109
26. PC438__Quant_Files_series
27. PC438_ERTs_F11_BL20mmbf_PRJ2mmbf_RPadjusted_series
28. PC438_F00_Blackfeet_Carbon_Inventory_series
29. PC438_F01_GIS_series
30. PC438_F02_SiteIndex_series
31. PC438_F03_FVSinput_series
32. PC438_F04_FVSOutput_LetGrow_series
33. PC438_F05_defect_series
34. PC438_F06_LiveC_RP0_2020_treeList_series
35. PC438_F07_InvDate_PlotAvgs_series
36. PC438_F07_RP0_PlotAvgs_series
37. PC438_F08_LiveC_RP1_2020_treeList_series
38. PC438_F09_RP1_PlotAvgs_series
39. PC438_F11_ERTs_12465ac_BL_2mmbf_Project_series
40. PC438_F12_NPV_Calc_series
41. Site index curves for aspen in the central rocky mountains - Edminster et al 1985

42. site index equations and curves for the major tree species in british columbia 1979
43. SiteIndexForEngelmannSpruce_Alexander_1967
44. When a tree falls_ Controls on wood decay predict standing dead tree fall and new risks in changing forests _ PLOS ONE
45. Woodstock_Description_11_29_2023

APPENDIX B—LIST OF FINDINGS

Includes Corrective Action Requests (CAR), Non-Material Findings (NMs), Additional Documentation Requests (ADR), and Clarification Requests (CR), as necessary.

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Project ID & Name:	**ACR 782 ILTF/NICC Blackfeet Indian Nation Forest Carbon Project**
Project Developer:	**SIG**
Reporting Period:	**RP 1**
List of Findings version:	**6.0**

This document is a private working document generated by Ruby Canyon Environmental (RCE) that lists all the material and non-material findings, requests for additional documentation, requests for clarification, and recommendations for improvement in order to complete the project verification.
During the verification site visit and desktop review RCE examined the Project site, project equipment, source data, supporting documentation, Monitoring Plan, Monitoring Report, and emission reductions calculations. During the site visit and/or desktop review, RCE discovered items that require correction, additional information, and/or clarification before the closure of the verification.
The tables below list the items that RCE is requesting that the Project Developer address.

Corrective Action Request (CAR), Non-Material Finding (NMF), Additional Documentation Request (ADR), or Clarification Request (CR) #	Finding and Date	Section of Protocol/ Methodology or Program Document	Project Developer Response and Date	RCE response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Open or Closed
CAR 1	Upon review of 'ACR782_Blackfeet_MonitoringReport_RP1_20230828', 'PC438_ERTs_F11_BL30mmbf_PRJmmbf_RPadjusted_08_24_2023' and 'ACR782_Blackfeet_GHGPlan_20230828' the Reversal Risk Mitigation total, the final summation in section B8, and the values in cells H25:I34 of the 'HWPs' tab, respectively, list a total of 20%. The component descriptions in sections B8 do not add up to 20, specifically in the financial and project management fields and their tribal status. Please correct the modeling report, the ERT workbook, and the B8 summation if this truly is a tribal ownership.	ACR Tool for Risk Analysis	Reporting documentation has been updated to correctly reflect tribal-type project risk scores. The ERT worksheet will be re-submitted when the new baseline scenario has been run after confirmation of the project area boundaries and inventory data.	Upon review, there has been a fire greater than 1,000 ac, within 30 miles of the project boundary within 12 months of the Start date (November 2020), requiring an increase in the Fire component of the Risk Tool to 8%. A screenshot has been provided on the tab 'CAR 1'. Please make this change. As well, please see finding 'CR 17' on potential pest concerns.	The development team confirmed the presence of a large fire >1k acres in size and within a year of the end of RP1. The fire risk has been updated to 8% accordingly.	Thank you for making this change in the GHGPlan, and the Monitoring Report, but unfortunately on cells H25:I34 on the 'HWPs' tab of 'PC438_ERTs_F11_BL20mmbf_PRJmmbf_Rpadjusted_11_14_2023' has not incorporated this change, and this feeds the 'Tot_ERTs' tab and final carbon. Please correct this error.	Thanks for the finding. Calculation of the risk buffer has been corrected in the version "PC438_ERTs_F11_BL20mmbf_PRJ2mmbf_RPadjusted_11_30_2023.xlsx."	Thank you for making this change, it has been confirmed. This item may be closed.	Closed
CAR 2	In light of feedback from ACR on another SIG-developed project, please address the numerous project boundary issues regarding inclusion of waterbodies, areas that do not meet the 10% canopy cover threshold, permanent structures/ alternative use areas, and misaligned/misplaced boundaries given the project's stated minimum mapping unit is 1 ac.	B2	Email sent 10/5	Auditors emailed response on 10/16/23: "Hey Eric, In relation to your comment on CAR 2 I wanted to get ahead of the issue since we have time frame goals to meet. In the attached document, you will find 5 areas, all of which reside in the southeastern section of the project. The traced areas have been calculated in ArcPro and all exceed 20 acres individually (meeting the prescribed GHG plan constraints), and total to approx. 300 acres of non forested area. Below each screenshot is google earth imagery from the year 1990. These areas are dominated by aspen clumps with grasslands in between. For completeness, these five areas are the only verifier identified areas meant from the CAR and are obviously unforested while having a history of non forest. Below each screenshot in the gray imagery it is clear that the aspen clumps have not changed their forested boundary in at least 33 years (and likely substantially	The project area boundary was updated in line with the finding.	Thank you for removing and refining these areas, they have been confirmed. This item may be closed.			Closed
CAR 3	Upon review of 'Tot_ERTs' tab of 'PC438_ERTs_F11_BL20mmbf_PRJ2mmbf_Rpadjusted_11_30_2023' the AG DEAD TREE baseline value in cell D9, is not correctly weighted to the Start, RP1, and RP2 dates like seen in cell D8. Please correct.	D4	Thanks for the finding. Parameter CBSL, DEAD,t is now weighted in a similar manner to parameter CBSL,TREE,t.	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CAR 4	Upon review of the 'ACR782_Blackfeet_GHGPlan_20240112' document there are some corrections needed: In Section B.5 it mentions the FMP was from 2019, this is not the case. Table C3.1 the Project NPV currently matches the Baseline NPV, this is not the case. E.1 section 'Growth and Yield Simulation' says Eastern Montana (EM) and then states FVS-IE was used (Inland Empire). E.1 section 'Optimization' the last paragraph of yearly harvest targets of the baseline appears to be outdated. Table E1.2 the weighted averages appear to be outdated. General spelling errors.	Monitoring	Thanks for the comments on the GHG Plan. The following revisions have been made: 1. 2019 FMP mention fixed 2. Table C3.1 has been updated 3. FVS-EM is now mentioned in Section E1. 4. Discrepant language in Section E1. last paragraph of optimization section has been removed. 5. Table E1.4 Wood product category percentages from area-weighted CARB supersections has been corrected. 6. General spelling and grammar checks were performed using MS Word and multiple errors were corrected.	Thank you for the updates. This item may be closed.					Closed
NMF 1									
NMF 2									
NMF 3									
ADR 1	Please provide copies of the papers referenced in 'PC438_F02_SiteIndex_03_10_2023' on the 'siteIndex_reference' tab.	C1	These papers can be found in the "Supporting Docs" folder on Dropbox.	Thank you for providing these papers, they have been confirmed as applied properly. This item may be closed.					Closed
ADR 2	Please provide evidence of the 5% check cruise as required by section E6 of the GHG Plan.	D2	Please see email from Nov. 3 2023 where "Blackfeet_Audits_ALL_PTS_11022022.xlsx" was provided. It is also provided in folder "Supporting Docs."	Thank you for providing this document, this sample has been confirmed. This item may be closed.					Closed
ADR 3	Please provide the name and certification of the individual signing off on this carbon project.	D6	Brian VanStippen, Director of ILTF/NICC is the individual signing off. Signatures on reporting documentation will occur on final approved versions.	Thank you for the clarification, this item may be closed.					Closed
ADR 4	If available, please provide the cruise cards from the plots listed on the tab 'ADR 4'.	C3	Cruise cards are not available as inventory contractors used electronic data recorders.	Thank you for the clarification, this item may be closed.					Closed
ADR 5	Please provide the documentation to support the softwood mbf value as seen on the 'Stumpage' tab of 'PC438_F12_NPV_Calc_08_25_2023'.	C1	Documentation is provided in stumpage tab of PC438_F12_FinancialFeasibility_NPV_calcs_10_04_2023.xlsx file	Thank you for providing this information, additional inquiries generated will be tracked in their own LoF items. This item may be closed.					Closed
ADR 6	Please provide the .out files associated with both the selected baseline and project models.	C1	The .out file is located in the "Supporting Docs" folder on Dropbox.	Thank you for providing the 'letgrow' .out file, unfortunately this .out file does not reflect either the baseline or project models chosen for final quantification in the 'Tot_ERTs' tab of 'PC438_ERTs_F11_BL30mmbf_PRJmmbf_RPadjusted_08_24_2023' (baseline 30mmbf, and project 2mmbf) as requested in the original ADR finding. Please provide these .out files.	Please see the folder "FVS" which contains FVS modeling materials including .out files for the final quantification.	Thank you for providing these .out files as well as context on the methods applied by the clearcut model within Woodstock. This item may be closed.			Closed
ADR 7	Please provide the 'Bureau of Indian Affairs officially sanctioned management plan' as references in Table A3.1 of the GHG Plan.	A2	The management plan is located in the "Supporting Docs" folder on Dropbox.	Thank you for providing this document, additional inquiries generated will be tracked in their own LoF items. This item may be closed.					Closed
ADR 8	Please provide current versions of the attestations included in section D1. of the GHG Plan, in relation to project activities, ownership, environmental/community impacts, and external change.	A2	Thanks for the finding. Section D1 of the GHG Plan has been revised to more closely resemble the attestations the project proponent makes within the annual monitoring reports.	An updated GHG plan from the 20230828 version has not been provided. This will be confirmed once a new version is available for review.	The GHG Plan was erroneously referring to attestations which are inherently required as part of a typical verification and contained within the monitoring report template. Language in Section D1 of the GHG Plan has been updated accordingly.	Thank you for this change in language, it has been confirmed. This item may be closed.			Closed

ADR 9	Please provide additional documentation or an attestation to support an itemized breakdown of the $79 /MBF 'Other costs' as detailed in the 'Stumpage' tab of 'PC438_F12_FinancialFeasibility_NPV_calcs_10_04_2023'. As well, in an email November 2nd the verifier writes, "The FMP reveals additional information related to the costs of harvest: a 5.3 MMBF /yr harvest level would require an additional $245k /yr BIA staffing to current levels. Even with the project assumption that $60 /MBF stumpage could be achieved, 75% of the stumpage revenue from 5.3 MMBF would be consumed by additional BIA staffing. It should also be noted that the FMP states that the 5.3 MMBF /yr harvest levels would require "implementing the road closure mitigation [that] would be 2 to 3 times that of the proposed action [2 MMBF /yr]," so road costs do not appear to have a linear relationship with harvest levels." Please consider these constraints when fulfilling this document request.	C1	The Montana Sawlog and Veneer Log Price Report from the University of Montana Bureau of Business and Economic Research (https://www.bber.umt.edu/pubs/forest/prices/sawlog2023q1.pdf) is considered the premier source of current stumpage prices for eastern MT. As seen in the inventory data, Douglas-fir is a more minor component and therefore a weighted average of stumpage was computed using all merchantable species present. Veneer log prices were conservatively omitted. Thank you for highlighting important cost assumptions. It is important to note that logging costs are actually not needed for the analysis as the stumpage values provided by the state of MT are net of returns. All relevant costs are included as stumpage values net of returns; for example costs included: travel to and from the job site, harvest plan development, boundary delineation (property/sale/unit), roadwork (layout/construction/maintenance), timber marking with paint, and administrative staff time. However, to address concerns of the verification team, we have updated the financial feasibility analysis to incorporate as many cost components as possible to closely resemble the reality of the baseline harvest schedule.	Potentially feasible, in-depth review will wait until baseline matter is settled.	An email was sent to all parties on 12/13/2023 with the attachment "PC438_F15_BaselineFMPTable_12_13_2023.xlsx."	ACR has generated guidance in relation to this matter 1/3/24. This item will be closed upon confirmation of the newly established baseline targets and the implementation of the expanded NPV analysis to the new targets, as seen in the 'PC438_F12_NPV_Calc_12_06_2023'.	ACR guidance provided for an option to constrain the baseline model to clearcut 12,465 acres over 15 years following the forest management plan. This was carried out by the development team and new materials are provided. The GHG plan section E1 was revised to reflect the new baseline constraint.	Upon review of the updated documents, it has been confirmed that the baseline harvest level has been limited to less than the FMP imposed 12,465 acres within the first 15 years. As stumpage prices do incorporate projected logging costs, and with guidance from the registry, a resolution has been identified. The threshold for acceptability is a NPV greater than $0, which even considering likely constraints from the FMP, this value will be met. This item may be closed.	Closed
ADR 10	Upon review of 'ACR782_Blackfeet_GHGPlan_20230828' the Optimization section mentions, 'The baseline silvicultural harvest prescriptions were compiled into a master dataset in order to perform the optimization exercise', please provide this data set. This appears to be referenced in the F11 document, on the 'BL_30mmbf' tab [=@Woodstock.Analyst.Xcel.UDFs.GetIndicatorValue("OHARDWOOD_MBFINV", Woodstock.Analyst.Xcel.UDFs.GetDynamicFilter()] The objective is to assess which prescriptions were applied to which plots in which years and if the stocking supports these prescriptions.	A.2	Please see file "Blackfeet_optimizationOutputs_2023_11_14.xlsx" which we hope is the desired dataset for review.	Thank you. Based off of this provided document, the .out files, the F11 and F12 documents, and phone calls the requisite information for a proper analysis may be completed. This item may be closed.					Closed
ADR 11	As mentioned in an email November 3rd from the verifier, "The appropriateness of the baseline silvicultural methods and regeneration assumptions have also been key areas of ACR scrutiny recently. I would also like ask for additional documentation related to "Seedling trees per acre assumptions came from property data maintained by the operations managers," as stated in the GHG Plan. I think it is also necessary to provide substantiation of the natural regeneration assumptions after implementing OSR. Is this practical in the high elevation areas?" Please provide documentation to support this regen.	C1	Thank you for the comments on regeneration assumptions, we agree they are important for the baseline model. The statement in the GHG plan is incorrect, the language has been revised and now states; "Seedling trees per acre regeneration assumptions were derived from the actual inventory data. Since plots were grown as stands in FVS, each plot was given the same regeneration proportion as the proportion of a given species by basal area on a plot. Natural regeneration was added to mirror the existing species composition within the plot/stand and allowed to regenerate accordingly after even aged management."	Thank you for this clarification and change. Upon review of the GHG Plan and the regen .out files the GHG Plan statement 'In even aged prescriptions, seedlings have an 80% expected survival rate' but the 'NATURAL' keyword from the 'Keyword_Blackfeet_Regen_letgrow_final_11_11_2023' .out file has 100% survival. As no clearcut .out files have been provided, please clarify and confirm the mortality incorporated into regen for clearcuts.	Thanks for the finding. Clearcut stands in the baseline assume 100% natural regeneration using default FVS settings which are assigned when the let grow Rx is triggered after a clearcut. The GHG Plan language has been updated in line with the finding and response.	Thank you for updating this language, it has been confirmed. This item may be closed.			Closed
ADR 12	Please provide an updated ERT calculator that matches the ACR 1.3 workbook template as found here: https://acrcarbon.org/methodology/improved-forest-management-ifm-on-non-federal-u-s-forestlands/	ACR Methodology	Thanks for the finding. The newly provided ERT calculation worksheet now reflects the ACR template.	Thank you for changing to this template, it has been confirmed. This item may be closed.					Closed
CR 1	In the calculation of Jenkins biomass per 'PC438_F00_Blackfeet_Carbon_Inventory_03_10_2023' on the 'JenkinsCoefs' tab, there appears to be a discrepancy in constants, particularly when considering the other tree carbon calculations in F04, F06, and F08. Please see the screenshots in the 'CR 1' tab. Douglas-fir (202) is given a 'Root_B1' and 'Root_B2' value of -1.6911 and 0.915 in F00_Plants, which	D5	Thanks for the finding. We have corrected the belowground coefficients for spcd 202. We believe this correction makes no downstream impact on F06 and F08 file.	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 2	In the 'Blackfeet_Carbon inventory manual_20230125' document section 2.1.8 states the thirds method is used for defect but there has been no evidence to confirm this from the provided inventory data. Please clarify.	D5	The 1/3's method was computed by cruisers in the field where the top, middle, bottom are 10, 25 and 65% relative contribution.	Thank you for the confirmation, this item may be closed.					Closed
CR 3	In 'PF438_F09_RP1_PlotAvgs_03_10_2023' the vlookups in column E is not inclusive of the full range of the plot list from the linked document.	D5	Corrected via email, pre-site visit.	Confirmed. This item may be closed.					Closed
CR 4	Per 'PC438_F04_FVSOutput_LetGrow_03_10_2023' on the 'FVS_TreeList' tab there are 53 trees that are greater than 5" but lack a MCuFt value. Per the inventory methodology defect is to be applied on all trees greater than 5", but in the plot level calculations seen in 'PC438_F05_defect_03_10_2023' on the 'DefectSummary' tab, the ratio of TCuFT and MCuFt is used. Because of this, there are 11 trees whose recorded defects are being ignored as they have no MCuFt, which is in conflict with the inventory manual. Please clarify. The trees are: 29_16, 68_2, 87_2, 87_3, 105_17, 134_25, 153_54, 184_6, 223_5, 324_27, and 331_5.	D5	Although we tried to specify the merchantability criteria as stated in the keyword using Volume and BFvolume, FVS has, in many instances, changed those merchantability criteria and attempted to use defaults for the EM variant. Among the tree IDs specified, 10 out of 11 are records of dead trees. When examining similar tree records, it is clear that the Mcuft would have been <=1 cuft had FVS decided to treat some volume as MCuFt out of Tcuft. We believe the overall impact on defects is de minimis due to this FVS-related issue.	Thank you for the clarification, this item may be closed.					Closed
CR 5	There is a tree that has defect recorded that should not be able to have defect. 273_1 is a 1" AS with 2% defect. Please clarify.	D5	Thanks for this finding. We have corrected this. Since a 1" tree doesn't have any mcuft, we believe this won't impact CO2 calculations downstream.	Thank you for the confirmation, this item may be closed.					Closed
CR 6	In the 'GrowthCalcs' tab of 'PC438_F06_LiveC_RP0_2020_treeList_03_10_2023' there are small trees that are degrown under the 1" threshold that are still being quantified for carbon. Please clarify.	D5	Thanks for this finding. We have corrected the CO2 calculation process to include only those tree records with a Diameter >= 1". The updated tree-level CO2 calculation file is named **PC438_F06_LiveC_RP0_2020_treeList_10_17_2023.xlsx**, and the plot-level CO2 calculation file is named **PC438_F07_RP0_PlotAvgs_10_17_2023.xlsx**.	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 7	Per the 'TREES' tab of 'PC438_F00_Blackfeet_Carbon_Inventory_03_10_2023' there are willow trees, quantified for carbon as willow 920 for Jenkins coefficients. But per F04, F06, and F08 those same trees are classed as 998 and use a different set of Jenkins coefficients. Please clarify/correct the carbon calculations to be consistent across treelists as the F00 'Metrics by plot' are being used in the F07 and F09 plot totals.	D5	Thanks for this finding. The FVS' EM variant treats Willow as other hardwood for G&Y. We have changed the coefficient for SPCD 920 to match that of OH (SPCD 998).	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 8	Are there any encumbrances on property that would limit management, and if so how are they incorporated into baseline/project modeling?	C1	There are no encumbrances on the property which would limit management.	Thank you for the confirmation, this item may be closed.					Closed

CR 9	Are there any threatened or endangered species on property that could impact proposed management scenarios?	C1	There are some T&E species present and the restrictions are seasonal and small in size. A number of fish and wildlife species that occur on the Blackfeet Reservation are currently listed as threatened or endangered by the US Fish and Wildlife Service. These are the grizzly bear, Canada lynx, gray wolf, piping plover, and bull trout. Management restrictions are outlined in the FMP and are seasonal and restricted to small areas (600ft to 0.5miles) around nesting or denning sites. Seasonal road closures are also used on a case-by-case basis.	Thank you for this information, at this time in the 'Baseline Legal Constraints' section of the 'ACR782_Blackfeet_GHGPlan_20230828' it states, 'There are no endangered species identified within the project area". This also contradicts an email sent by the verifier November 3rd, "the GHG plan notes that there are no issues with ESA species, though the FMP identifies sensitive species and specific areas of consideration for forest treatment limitations. Mike Hoyt also mentioned knowledge of a lynx active in the project area." Please clarify and correct the GHG Plan, as well as provide evidence upon how these restrictions impact the 30 MMBF/year baseline harvests.	We have updated the GHG plan to reflect the the presence of T&E habitat within the project area. The FMP reports there has been no mapping of potential lynx habitat on Blackfeet lands, although there have been anecdotal sightings of lynx within the project area. The FMP provides the following guidance related to lynx and timber harvesting "If a grizzly bear, gray wolf, or lynx is seen on or near the sale area the Officer in Charge will be notified and he will consult with the Tribal Wildlife Biologist to determine if any action is needed." This guidance will remain unchanged under the carbon project. As noted in another response, we have voluntarily reduced harvest levels within the baseline scenario, which in part accounts for harvest areas that may be avoided due to T&E species in the baseline scenario. The baseline model respects the presence of sensitive species in multiple ways. Sensitive species are addressed through spatially explicit constraints from GIS to include limiting timber management near streams where many sensitive species reside. Bull trout are addressed though streamside management zone (SMZ) setbacks. Predominantly hardwood stands, of which the inventory contains approximately 25%, are not eligible for management in the baseline, which assists in habitat	Thank you for updating the GHG plan to match this description. Upon review of the baseline prescriptions, SMZs are protected from management within the parameters of the BMPs, and plots containing white bark pine are also excluded from management. This item may be closed.			Closed
CR 10	Is this property/project enrolled in any other environmental asset programs for non-carbon benefits?	C1	The project/property is not enrolled in any other environmental asset program to provide non-carbon benefits.	Thank you for the confirmation, this item may be closed.					Closed
CR 11	Have there been any disturbances equal to 1 ac or greater as prescribed by section D1 of the GHG Plan? Have the monitoring procedures been properly followed?	B5	A minimum classification or mapping unit of 1 acre for disturbance was a typo and has been changed to 10 acres. No natural disturbance occurred during RP1 which met this threshold as confirmed via imagery review.	An updated GHG plan from the 20230828 version has not been provided. This will be confirmed once a new version is available for review.	Please see updated GHG Plan provided in response to the finding.	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 12	Upon review of 'Parcels within Project Area Blackfeet 20230526' there are some township_range_sections where the listed acreage does not meet or exceed the quantified acreage. A list of the sections has been included in tab 'CR 12'. Please clarify, or provide additional documentation to support these section acreages.	A2	The 'Parcels within Project Area Blackfeet 20230526' data was obtained directly from the landowner. The identified parcels with differences in acreage were reviewed individually by the development team and matched appropriately with adjacent parcels or noted with a specific description based on the attributes. Please see "CR2_12_20231016_1.xlsx."	Thank you for this level of analysis, please update and provide a new 'Parcels within Project Area Blackfeet' document for completeness.	A new breakdown of the parcels file has been provided "Parcels_within_Project_Area_20231109.xlsx". Please note that there are slight geometry discrepancies and therefore there is a 1.6 acre difference from the development shapefile.	Thank you for updating this document, this item may be closed.			Closed
CR 13	Upon comparison of the project area and the PadUS 2.0 shapefiles, there are some areas in question and screenshots have been provided in tab 'CR 13'. There are two parcels that have federal fish and wildlife easements. Please provide the documentation clarifying the status of these easements. There is a road owned by the National Park Service that runs through the northern end of the property. The approximate road width prescribed by the Fee layer is 64 meters, but there is only 29m of cutout per the provided shapefiles. Please clarify/modify the shapefile. The entire project is contained in the 'Benton Lake Wetland Management District' from the Proclamation layer, how does this impact management decisions?	A2	Two Parcels with Easements: Based on metadata: "'GAP Status Code 4': There are no known public or private institutional mandates or legally recognized easements or deed restrictions held by the managing entity to prevent conversion of natural habitat types to anthropogenic habitat types. The area generally allows conversion to unnatural land cover throughout or management intent is unknown. See the PAD-US Standards Manual for a summary of methods or the geodatabase look up table for short descriptions." Road areas were erased from development shapefile. In addition, per the email sent by the audit team on 10/16/23, nonforest was also removed. Please see updated project area boundaries "BlackfeetDevelopment_20231017.shp." Benton Lake Wetland Management District - metadata states that there are no known mandates for biodiversity protection and therefore there are no impacts to land management decisions in the project or baseline cases.	Thank you for the clarification related to the easements and district, and for making the changes in relation to the NPS road, they have been confirmed. This item may be closed.					Closed
CR 14	Upon review of the GIS, there are plots within a limiting distance of a GIS boundary, but no correction has been made to their TPA. Clarification is needed, please see the tab 'CR 14' for screenshots.	D5	Thanks for the finding. The purpose of the boundary correction method is to account for the sample area of a plot of which a portion, as observed by a qualified cruiser in the field, falls outside of the sampling frame. While the plot centers may fall within a sample radius as seen in GIS, the field conditions could have indicated that the sample was appropriately taken fully within the sampling frame. Plot observation data is provided for the following: Plot 101: Plot fell in an aspen/poplar thicket as seen in the plot and no portion fell on a visibly demarcated boundary, therefore no adjustment was made. Plot 232: it doesn't appear to have any clear boundary demarcation and it was appropriate to measure the plot conventionally where it fell. Plot 234: Per the plot observations the cruiser noted a GIS mapped boundary near the plot but mentioned there was no evidence of a boundary line and the plot was measured as is.	Thank you for the clarification, this item may be closed.					Closed
CR 15	Per section C3. of the GHG Plan, Montana BMPs are to be followed in baseline and project scenarios. Please clarify how stream and wetland management zones are incorporated into baseline/project modeling, particularly when considering that streams are misaligned, ponds are included into carbon areas, and there does not appear to be a verifiable/replicable method for confirming the ~2950 acres of stream areas.	C1	Montana BMPs provide voluntary guidelines, but are considered a constraint in baseline modeling and applied to the SMZ locations. The Montana Forest Practice Notification Law provides recommendations for many aspects of forest engineering, harvesting, and management including road construction, road maintenance, stream crossings, timber harvest operations, site preparations, reforestation, and hazardous materials. All project area acreage within SMZs did not receive any prescriptions.	Although the project acreage associated with SMZs might not have received prescriptions, which has not been able to be confirmed by the verifier, there are 3 plots located within the SMZ whose stocking has been modeled as harvested per the 'Baseline_30mmbf_sched_10Dyrs' tab of 'PC438_F12_FinancialFeasibility_NPV_calcs_10_04_2023'. The plots are: 70, 77, and 84 for 944, 1060, and 1114 mbf respectively. Please clarify how it is appropriate to take riparian area stocking, harvest it, and state that it is excluded from harvest prescriptions.	Thank you for the finding. To ensure SMZs are treated appropriately we have ensured that the plots which fell in SMZs do not receive any management in the baseline or project cases.	These three plots are no longer in the clearcut prescription per 'BL_20mmbf_schd' of 'PC438_F12_NPV_Calc_11_14_2023' but there are 2 new SMZ plots which are slated for 2 'SelectionCut's: 232 and 183 from the same tab. This contradicts the previous LoF response of this item. Upon review of the 'Baseline Harvest Schedule Scenario Overview' section of the GHG plan, "An additional prescription was developed specifically for the 16 plots within SMZs. A thinning from above, or selection type treatment was applied where residual basal area was permitted to be 50%, in line with MT SMZ rules." Please clarify/confirm that the SMZ selection model prescription and GHG plan are intentional, and that the previous response was incorrect.	Thanks for the finding. The GHG Plan language has been updated to reflect how SMZ plots are treated. "To ensure SMZs are treated appropriately, it was ensured that any plots which fell in SMZs either do not receive any management in the baseline or project cases or received a different prescription. An additional prescription was developed specifically to be available in the optimization model for the 16 plots within SMZs. A thinning from above, or selection type treatment was applied where residual basal area was permitted to be 50%, in line with MT SMZ rules."	Thank you for the clarification and supporting documentation, it has been confirmed. This item may be closed.	Closed
CR 16	In review of the 'BlackfeetDevelopment_20230223' shapefile, please confirm and provide the source of the GIS area removals for watercourses, as they seem to have very little bearing on the actual location of streams, lakes, and wetlands.	C1	The USGS NHD dataset was used and buffers are created from center lines and the MT state guidelines and voluntary BMPs. The SMZ buffers were created using the USGS National Hydrography dataset streams and rivers classifications. Those line features were buffered by 10 ft to account for stream width. The National Elevation Dataset was then used to create a slope raster which was then reclassified to reflect the slope classes in the SMZ handbook (see page 4 and 5). The buffered streams and slope classes were combined into one feature which was then buffered to the distance associated with the slope class. To determine whether slope met the threshold for inclusion as an SMZ per the MT BMPs, the following classes were used: Low: 0-35% Medium: 35%-70% High: 70+%. An elevation raster was used to convert to slope and then the reclassify tool in ArcGIS was applied.	Thank you for the clarification and the removal of questionable wetland areas from the project area. Buffers have been confirmed to meet the BMPs. This item may be closed.					Closed

CR 17	Per D.3.b) of the 'Blackfeet Forest Management Plan' states that 'Special surveys of the Blackfeet Reservation forest lands may be performed if specifically requested by the Bureau of Indian Affairs. As part of this survey, personnel will map all defoliator activity and the degree of defoliation. Bark beetle activity, by species and number of infested trees is also mapped. A copy of the map and associated information is forwarded to the Bureau of Indian Affairs. Ground checks will be made of those areas that appear to have higher than acceptable levels of activity and may need treatment.' Has one of these surveys been completed, if so please provide this analysis within project documentation. Additionally, upon review of USFS aerial pest surveys, there are 6,590 acres of pest damaged areas within 30 miles of the project area and 66% of it is classified as moderate to very severe in terms of impact. Please provide an extended analysis justifying non-epidemic levels of pest infestation. Additional information has been included on the tab labeled 'CR 17'.	ACR Tool for Risk Analysis	Tribal representatives were contacted when this finding was received regarding whether any BIA surveys of defoliator activity were requested. No feedback has been received but if anything is provided it will be forwarded to the verification team. The USFS aerial survey dataset was obtained by the development team and reviewed. This dataset is conducted by aircraft survey and is relatively coarse, an aggregation of data from multiple sources under various conditions. Recent NAIP imagery was obtained and on an ocular basis, the vast majority of sites identified for outbreaks do not exhibit any signs of a sudden outbreak of epidemic proportions. It appears there is a high incidence of false positives in the dataset. Please see attachment "CR17_GreenlineResponse.xlsx". Further, acreages are not appropriate to use because "the footprint of total acres damaged may be inflated if the range of severity is not taken into account. To adjust for these potential discrepancies, damaged acres are consolidated and converted into a high severity category labeled "severity-weighted acres" (SWA)." (https://www.fs.usda.gov/foresthealth/docs/fhh/MT_FHH_2022.pdf). The acreages of these primarily endemic damage agents should be adjusted downward accordingly. A closer examination of the historical survey dataset reveals that a vast majority of identified areas from the survey are long-standing, endemic pathogens and threats. The proximity of the 2022 survey sites to older sites may indicate a bias in data collection methods. The dataset is best described as cataloguing endemic attributes or mortality, in other words low level, background effects that occurs every year with natural variation in the species effected due to population dynamics and area of impact. The development team agrees that diseases and pests are present in the project area as part of natural phenomenon's, however, no evidence could be found to indicate that these diseases or infestations have reached epidemic infestation proportions pursuant to the criteria outlined in the ACR risk tool.	Thank you for providing this extended analysis, the verifier agrees that although pests are present within 30 miles of the project area there do not appear to be "epidemic" levels, and finds the default value as reasonable. This item may be closed.					Closed
CR 18	Upon review of 'Forisk North American Forest Industry Capacity Database Update 2022 Q4 BLACKFEET BASELINE...' document, it has been determined that to meet the projected drive times (<2 hours) laid out in the 'Stumpage' tab of 'PC438_F12_FinancialFeasibility_NPV_calcs_10_04_2023' there is substantially less mill capacity available to meet the projected baseline need. Approximately 70% less MBF capacity is available, most of which is tied up in a single mill (Weyerhauser in Evergreen). See the attached tab titled 'CR 18' for the full analysis. Please clarify how the mills within the area can support the modeled baseline. If they can not, please alter the baseline.	A1	We note that the Forisk worksheet contains all the mills in MT, some of which are too far from the project area. However there are multiple mills with more than adequate capacity in Columbia Falls and Kalispell. A previous email indicated acknowledgement that the purchasers listed in the Forisk worksheet are worthwhile to consider for the baseline. The baseline harvest capacity has been reduced substantially with consideration for the verification team's concerns related to mill capabilities.	Thank you for making this modification to the baseline harvesting in relation to available mill capacity. This item may be satisfied by written correspondence that a local professional forester with regional expertise has confirmed the economic feasibility of the baseline harvesting including the volume, size classes, and species mix.	Please see letter "Mill capacities Letter - Blackfeet - SIG.pdf" provided on 12/13/2023 via email.	Thank you for providing this information, it has been reviewed and found acceptable. This item may be closed.			Closed
CR 19	Upon review of the FVS .out file 'Blackfeet_letGrow_keyFile_5inch_03_10_2023' there are some issues. There are FVS01 ERROR's for invalid keywords. There are FVS14 WARNING's for habitat/plant association/ecoregion being invalid. There are multiple WARNING's for Illegal Site Index Species (21) being detected and thus overruled. There are WARNING's for Initial Stand Stocking exceeded upper stocking limits, therefore forcing a change in SDI. It is expected that the FVS model will run as prescribed by the baseline/project modeling constraints in the GHG plan, and is reflective of the field gathered input data. Please clarify and correct the baseline/project model.	C1	Thank you for the observations of the model features. The project and baseline cases were re-modeled in response to other findings and errors should be resolved.	Upon review of the three provided .out files, "Keyword_Blackfeet_Regen_letgrow_final_11_11_2023", "Keyword_blackfeet_50Percent_selection_11_09_2023", and "Keyword_blackfeet_letgrowFinal_11_11_2023" it does not appear that FVS is properly incorporating plots with the site index species of 19, subalpine fir, as the warning code (21) is still showing up for all the associated plots. Please clarify.	Thanks for the finding. We also noticed this error and looked into the FVS warning. It is not an error and FVS appears to be flagging these stands due to species presence in the stand and a variant specific issue. The grown dataset for these plots appears appropriate for the conditions over the period and FVS did not appear to encounter an actual error in growing the stands.	Thank you for this clarification, this item may be closed.			Closed
CR 20	Upon review of 'PC438_ERTs_F11_BL30mmbf_PRJ2mmbf_RPadjusted_08_24_2023' on the 'Tot_ERTs' tab, the values currently quantified for baseline and project modeling are from a version of the F11 document (06_13_2023) which do not reflect the changes in total project acreage. Please update the full suite of documentation to incorporate changes due to verification findings.	C1	Thank you for this finding, acreage and other important elements have been updated with the recent submission.	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 21	In the 'Note' tab of 'PC438_F12_FinancialFeasibility' document, there is an expected carbon revenue of $12,015,426 which feeds the Project NPV calculation. Please clarify the components of the calculation that lead to this value, including source data on the project value assigned per credit.	C1	The calculation for NPV over the crediting period is now more clearly shown within the ERT calculation worksheet at the bottom.	Thank you for the clarification, in relation to the 'Tot_ERTs' tab of 'PC438_ERTs_F11_BL20mmbf_PRJmmbf_Rpadjusted_11_14_2023' cells A44:A45, the NPV equation is using 6% despite this being a tribal ownership. Please clarify.	A 5% discount rate is now being used in line with methodological requirements.	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 22	As mentioned in an email October 2nd from the verifier, "the baseline models 30,000 MBF of softwood harvest every year for the first 14 years. When Ethel and I spoke with Mike Hoyt from the tribe, he stated that there were only 1-2 "family" loggers in the area with limited capacity." This inquiry was answered with an email Nov. 2 stating, "Response: The logging infrastructure is in place for this level of harvesting. The loads per day, based on average loads per truck, support several logging contractors, and is in line with local logging contractor capacity. We provide that onsite carbon stocks can readily support these harvest levels and depletion rates are relatively low as compared to growth accruals over the period." Please clarify the validity of these statement with an expanded analysis of local loggers and their equipment, their capacity, and their costs.	C1	The number of logging contractors in the vicinity of the project area was queried using the Montana Logging Associated Accredited Logging Professionals for 2023-2024. There are 46 listings within 2 hours of Browning and capable of meeting logging requirements for baseline harvesting, please see "2023 Website List ALP Loggers.pdf". The distances in MT, and the geographic extent of the project area, are vast and loggers in the region are accustomed to long commutes or temporary housing near the jobsite. Contractors are also more willing to engage on a larger landbase, with adequate stocking, and consistent harvest activity. Hiring and associated business development would likely increase as market conditions permit. It can reasonably be expected that logging contractors availability is adequate for the baseline harvest schedule. We agree the Forest Management Plan (FMP) suggests there is some level of administrative burden associated with increased harvesting levels. Administrative priorities and staffing would adjust and adapt with implementation of the baseline scenario due to the inherent need. Additional staffing required for increased timber sale activity can be considered good employment opportunities for tribal members and the local community. Approximate costs for these elements are considered in the provided financial analysis.	Thank you for providing a list of these loggers, a subsample of them have been confirmed as active within the area. Thank you for providing this expanded analysis.					Closed

CR 23	As mentioned in an email November 3rd from the verifier, "the FMP does say "harvest level of 5.3 million board feet of timber per year represents an accelerated harvest and would result in the conversion of all unrestricted old growth forests to second growth forests in approximately 20 years." I believe some consideration of the limitations of tribal-approved harvest levels need to be accounted for in the baseline. Additionally, the FMP states, "This alternative [harvest of 5.3 MMBF /yr] would convert existing reservation old-growth stands to second-growth in 20-years. Under this alternative more timber would be harvested each year than would be growing." Please clarify.	C1	Thank you for bringing up the important topic of tribally-approved harvest levels in the context of an appropriately modeled project-specific baseline. The Blackfeet tribal government, having final decision-making authority, has the flexibility to develop and implement their own forest management strategies, including adopting a harvest regime which maximizes value. For this reason, comparing Blackfeet land management strategies to private industrial ownerships of the region is appropriate. Previously approved tribal harvest plans, within the recommendations section of a forest management plan, are not a consistent indicator of future management planning. Modeling an explicit tactical harvest schedule for every project acre is a complex, often iterative process in practice and the 100-year modeling horizon required by ACR adds to the complexity. Sideboards such as limiting harvesting to far less than legally permissible, incorporating best management practices, and merchantability of wood products, among others, were included specifically to ensure baseline model appropriateness. The project area benefits from a high level of stocking and permitting a proportional amount of annual harvesting, subject to constraints which were accounted for. The annual allowable cut resulting from the final baseline for this project differs substantially from other tribal voluntary carbon projects in the notion that annual growth mostly equates to harvesting over the period. The baseline was notably brought down to bring it as close as possible to feasible harvest levels and further demonstrates the credibility and conservative nature. This project does not generate nearly as many avoided emission carbon credits typical of many approved projects and is often a result of a counterfactual baseline. Instead, a large portion of the carbon benefits generated are the result of removals from actual growth compared to a baseline that harvests growth which is altogether attributed to a 100-year planning horizon. To ensure the baseline model is feasible legally and operationally, additional strategic model boundaries were introduced to bring down the maximum annual allowable harvest to 20	Significant concerns of both feasibility and plausibility. Review of this item is dependent upon discussion with ACR.	An email was sent to all parties on 12/13/2023 with the attachment "PC438_F15_BaselineFMPTable_12_13_2023.xlsx."	ACR guidance was issued 1/3/24. The verifier will wait until the guidance has been implemented to reassess this item. This item is on hold.	ACR guidance provided for an option to constrain the baseline model to clearcut 12,465 acres over 15 years following the forest management plan. This was carried out by the development team and new materials are provided. The GHG plan section E1 was revised to reflect the new baseline constraint.	After review of the provided suite of documents it has been confirmed that the newly projected baseline harvest model is constrained to less than 12,465 total acres over the first 15 years of the project which would meet the maximum allowable cut as described within the FMP. With an updated inventory and approved growth and yield model it has been found that this would be an aggressive, yet still plausible and feasible series of prescriptions. This item may be closed.	Closed
CR 24	As mentioned in an email November 3rd from the verifier, "There also appears to be a significant discrepancy in the estimated number of acres needed for the baseline harvesting as stated in the GHG Plan and harvesting identified in the FMP. The FMP states: "This alternative [harvest 5.3 MMBF per year] would result in 79.5 mmbf of timber harvested over the next 15 years on approximately 12,465 acres if all commercial timber is removed from all of the acres. If half of the timber is removed from each acre harvested about 24,930 acres would be covered." To achieve the current baseline harvest levels (30 MMBF per year) in accordance with the FMP analysis (420 MMBF in 14 years), this would require a complete harvest of ~66,000 acres which is essentially the entire project area. Again, I do not believe this would be a reasonable proposition for the tribe." Please clarify.	C1	A comparison of the estimated harvestable acres in the FMP and the baseline model harvest acres in practice may not be appropriate. The FMP outlines alternatives which are based on a different annual cut, and with different merchantable acreage criteria. For the same reason it is not an apples to apples comparison of inventory estimates from the FMP and the recently measured carbon inventory, suggested harvest acreages on a 15-year timescale by alternative is not a suitable comparison to the 100-year baseline model acreages. Further, the harvest schedule recommendations outlined in the FMP are based on forest conditions approximately 20 years ago and reflect a much less rigorous inventory quality. The carbon plots are a much more accurate and precise estimate of onsite stocks than the FMP with which to make the inferences needed for the baseline model. It is important to note that the 20 MMBF baseline harvest schedule allows for the approximate maximum amount of 1,000 acres per year to be harvested with even aged management in the first 20 years. Tribal leadership has the ability to change the harvest acreage allocation at any point in time.	Significant concerns of both feasibility and plausibility. Review of this item is dependent upon discussion with ACR.	An email was sent to all parties on 12/13/2023 with the attachment "PC438_F15_BaselineFMPTable_12_13_2023.xlsx."	ACR guidance was issued 1/3/24. The verifier will wait until the guidance has been implemented to reassess this item. This item is on hold.	ACR guidance provided for an option to constrain the baseline model to clearcut 12,465 acres over 15 years following the forest management plan. This was carried out by the development team and new materials are provided. The GHG plan section E1 was revised to reflect the new baseline constraint.	As discussed in other items, the new baseline model is constrained to less than 12,465 acres over the first 15 years of the project, meeting the constraints as described in the FMP. This item may be closed.	Closed
CR 25	The project Start Date is 11/16/2020, and it appears that this is more than one year before the submission of the GHG Plan. Please clarify what evidence has been submitted that GHG mitigation was seriously considered in the decision to proceed with the project activity per section B.3 of the methodology.	B3	Thanks for the finding. Please see attachment entitled "Res. #59-2021 Nation Indian Carbon Coalition.pdf." This Memorandum of Agreement (MOA), signed 16 November 2020, clarifies the beginning of project activities in the form of a good faith effort. The MOA is a contractual relationship to implement the carbon project.	Thank you for the additional information, it has been confirmed. This item may be closed.					Closed
CR 26	The degrown Start values for live stocks is being incorporated into the Baseline and Project models, but dead stocks from start do not correlate to the model. Please clarify/confirm.	C3	In the FVS_snagDet table FVS averages dbh by species for the dead trees and this modeling step results in a slightly different value from the project start treelist. The ERT calculation worksheet applies the correct values.	Thank you for the clarification, this is a valid justification. This item may be closed.					Closed
CR 27	Within the ACR Parameters section of the ERT workbook, the as-measured inventory stats do not appear to be being used. Please clarify.	ACR Methods	Thanks for the finding. The ACR parameters section in the ERT calculation worksheet has been updated to utilize inventory-as-measured values.	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
Recommendations for Improvement									
1									
2									