Validation and Verification Report

ACR790 Appalachian Carbon Exchange IFM

October 31, 2024

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1 INTRODUCTION

Appalachian Carbon Exchange, LLC (ACE) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR790 Finite Carbon, Appalachian Carbon Exchange IFM (Project) for the reporting period of July 5, 2022 – July 4, 2023 and a crediting period of July 5, 2022 – July 4, 2042 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. Finite Carbon (Finite) acts as the project developer for the project proponent ACE. 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 dated October 30, 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 Finite 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 physical infrastructure, activities, technologies, and processes of the GHG project.

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 7,004.9 acres of mixed hardwood forest in Tennessee, Alabama, and Georgia. This property is owned by ACE. The Project ensures long-term sustainable management of the forest.

1.3 Responsible Party

Project Proponent

Appalachian Carbon Exchange, LLC
1214 Dartmouth Street
Chattanooga, TN 37406
Ongeleigh Underwood

Project Developer

Finite Carbon
435 Devon Park Drive, 700 Building
Wayne, PA 19807
Nate Hanzelka, Director

1.4 Validation and Verification Team

Lead Validator and Verifier: Zach Eyler
Professional Forester: Christian Eggleton, FRST
Forest Carbon Projects Manager/Biometrician: Tim Facemire, FRST
Team Member: Andrew Russo, Thomas Christopher, Katherine Benedict
Internal Reviewer: Bonny Crews

1.5 Validation and Verification Criteria

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- ACR Standard, Version 7.0 (December 2020)
- 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 2024
- Aggregation and Programmatic Development Approach Guidance for Improved Forest Management v.1.0, January 2021
- 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 October 2, 2023 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on October 4, 2023.
- RCE and Finite held a validation and verification kick-off meeting on October 6, 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 October 23-27, 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:
            - Andrew Russo
            - Ben Miller
    - During the site visit, the Verification team met with the following individuals:
        - Finite
            - Paul Noah
        - ACE
            - Ongeleigh Underwood
- 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:
    - Finite – Nate Hanzelka
    - Finite – Brian Sharer

- RCE submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to Finite 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 Finite.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 7,004.9 acres of mixed hardwood forest lands in Tennessee, Alabama, and Georgia. 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 July 5, 2022 – July 4, 2042.

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 7.0 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 July 5, 2022.
- Minimum Project Term: The minimum project term is 40 years.

- Crediting Period: The crediting period is 20 years as specified by the Methodology, July 5, 2022 – July 4, 2042.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that ACE 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 ACE, 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 18.51% 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 private forestland.
- ACE controls the timber rights on the forestland and can legally harvest.
- The Project property will acquire certification if/when there is a harvest.
- The Project is not 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.
- ACE owns 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 require 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 north, east, 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 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 new developments and 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. Finite 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 18.51% 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, ACE, 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 Finite 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. Finite and ACE 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 4% discount rate for nongovernmental 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, canopy thin, and heavy thin, with restrictions on rotation ages, retention, and minimum harvest volumes.

Finite utilized the USDA's Forest Vegetation Simulator (FVS) Southern variant to model harvests and yields. Growth models were calibrated using site index values calculated from publicly available soils data. 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 three forested strata which FRST sampled using a random sampling method.

The current inventory contains 146 permanent, fixed-radius plots. At each plot location, trees were measured in two nested plots: a larger 1/15th acre plot with radius of 30.4 feet, and a smaller 1/100th acre plot with radius of 11.8 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 8 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 8 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 Finite 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/sprouting, FVS harvest triggers on individual plots, site indices, treelists, and plotlists modeled over 100 years. The output workbook (Baseline Harvest Schedule) 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. These values were then compiled into yearly baseline values for all 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 Finite 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). Finite 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 Appalachian Carbon Exchange IFM 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 July 5, 2022 through July 4, 2023 can be considered:

- GHG-related activity: improved forest management of forest land on the Project area
- GHG statement: 7/5/2022 – 7/4/2023
- 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 ACE's effective use of controls related to the GHG statement. RCE concludes that there is sufficient and appropriate evidence to support ACE'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 EMISSION REDUCTIONS / REMOVALS	BUFFER POOL / RESERVE ACCOUNT CONTRIBUTION	NET EMISSION REDUCTIONS / REMOVALS	REMOVALS SUBSET (IF APPLICABLE)	EMISSION REDUCTIONS SUBSET (IF APPLICABLE)
2022	55,789	10,326	45,463	7,390	38,073
2023	57,339	10,612	46,727	7,596	39,131
Total	113,128	20,938	92,190	14,986	77,204

Note: Totals might not sum due to rounding.

Lead Validator and Verifier

Zach Eyler

Internal Reviewer

Bonny Crews

APPENDIX A—DOCUMENTS REVIEWED

1. ACR790 GHG Project Plan_20241030_SIGNED
2. ACR790 RP1 Monitoring Report_20241028_SIGNED
3. ACR790 GHGPP Calculations v1.7_20241010
4. ACR790 Environmental and Social Impact Assessment Report v1.1 20241028
5. LLLT ownership docs
6. SCCI ownership docs
7. SCRLT ownership docs
8. TRGT ownership docs
9. ACR790 IFM Inventory Specifications
10. Figure A-1. Vicinity Map with Latitude and Longitude
11. Figure A-2. Regional Hydrology Map
12. Figure A-3. Canopy Cover Map
13. Figure A-4. Topography Map
14. Figure A-5. Roads Map
15. Figure A-6. Ownership Map
16. USDA Plant Hardiness Zone Map
17. Wildfire Hazard Potential Map
18. Potts_CE_COLT to Walker Co., GA_Mar 2005
19. Potts_Warranty Deed_COLT to LLLT_Dec 2006
20. Hurricane2
21. PreservationArea
22. Conservation Easement BDR 2016
23. Hurricane Easement 1Deed
24. HurricaneAppraisal
25. Johnson Crook 2018
26. SCRLT easement
27. AL-2020-FAP
28. GA-2015-FAP
29. TN-2020-FAP
30. ACE_MillCapacityAnalysis series
31. ACE_SuperSection_CPtest
32. ACR790 ACE FVS Input DB v1.1 04012024
33. ACR790 ACE FVS Output DB v1.1 04012024
34. ACE_SSURGO_SiteIndexWorkup_07252023
35. ACR790 ACE Baseline Harvest Schedule Calculation_series
36. ACR790 ACE FVS Keyword v 1.1series
37. ACR790 Appalachian Carbon Exchange Baseline SiteIndex Workup
38. ACR790 GHG Project Plan_series
39. ACR790 GHGPP Calculations v1.1_series

40 ACR790 Monitoring Report_series
41 ACR790 Snag Model Output Inventory Projection
42 ACR790_InventoryData_20240329
43 ACR790_RP1.gdb
44 46-733 Finite Carbon ACE Cruise Audit Summary
45 ACE Audit Report
46 ACR790_ModelAssumptions_20240401
47 cityshp
48 FireRisk
49 PlotGrid_Master
50 Plots_Strata_Intersect
51 ACR790 Activity Shifting Leakage Attestation
52 ACR790_MultiSiteDesign_PDA_20241009
53 ACR790 Reversal Risk Calculations 20241028
54 ACR790 AFOLU Project SDG Contribution Report_V3 20241028

APPENDIX B—LIST OF FINDINGS

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

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	As discussed over phone call and in email, there is an issue in the calculation of dead tree carbon that has been corrected in the recent versions of the tree calculations but has not been corrected in the baseline and project models. Known errors in the baseline/project model need to be corrected, conservatism has no bearing. The tab 'CAR 1' has been added to track the previous communication to this CAR.	C3	Issue of standing dead tops has been corrected in alignment with ACR guidance and integrated the relevant quantifications within all re-submitted project materials. 03/29/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CAR 2	Upon review of the 'TLC_2023' tab of 'ACE Updated IFM3 Calculations Workbook 01152024' belowground dead tree carbon is being incorporated into total carbon. Per section 3.1.2 of IFM 1.3 Dead Wood Calculation, 'Dead wood included in the methodology comprises two components only - standing dead wood and lying dead wood. Below-ground dead wood is conservatively neglected.' Please remove belowground dead from all quantification files, including stocking, baseline, and project modeling, i.e. 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission'.	3.1.2	Inclusion of belowground standing dead is supported by V1.3 Errata and Clarifications (discussed with Audit Team during 02/26/2024 modeling review call) 02/26/2024	Apologies for the version confusion, this item is not an issue and may be closed.					Closed
CAR 3	In 'ACR790 Monitoring Report_20240731' the start date is 7/5/2022 but the current period is 7/5/2023-7/4/2024, this range should be the initial RP. In 'ACR790 GHG Project Plan_20240731' there are a variety of discrepancies. In section E1 it states there are 147 plots, there are only 146 quantified. In section E1.3.5 it states that 63% of growth occurs in conjunction with 36%. Rounding suggests that it is 64%, which would also cause these values to add to 100%. Section E1.3.10 only one easement is mentioned, but there are three and an additional 600+ acres.	Reporting	Dates in Monitoring Report corrected to current RP range. Plot count, growth %, and easement descriptions corrected and updated. 8/19/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
NMF 1									
NMF 2									
NMF 3									
ADR 1	Upon review of 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' the entire baseline and project models for inclusion into the ERTs sheet revolves around the linear program optimization tab 'WS_All_Report'. For verification the verifier requires a document used to support these values, otherwise, the Woodstock model behaves like a black box that cannot be replicated and assessed. Specifically, an excel document breakdown that includes plot, prescription, year, and the specific acres allocated each time for the entire 100 year model for both the baseline and project models. This intermediary document needs to include the stocking and harvested products used to generate all the fields in the 'WS_All_Report' tab as	C3	Overview of baseline modeling process, including the Woodstock model procedures, was discussed during 02/26/2024 modeling review call, accompanied by the comprehensive "Baseline Modeling Package" provided to the Audit Team. 02/26/2024	Thank you for providing this document. Additional LoF items have been generated, this item may be closed.					Closed
ADR 2	As the WSS is periodically updated, please provide the property specific soils data used in the generation of the site indices.	C3	Procedures relating to the use of NRCS SSURGO data were discussed with the Audit Team on the 02/26/2024 modeling review call, and accompanying data included within the comprehensive "Baseline Modeling Package" 02/26/2024	Thank you for providing this database. Upon review, it does not appear that the database and corresponding acres associated in 'ACE_SSURGO_SiteIndexWorkup_07252023' are directly correlated to the updated project acreage. Please clarify.	An updated set of site index information has been provided to reflect the final project acreage of 7,004.9 acres (see 'ACR790 Appalachian Carbon Exchange Baseline SiteIndex Workup v1.1_06032024'). All changes in calculated site index as a result of the update showed less than 0.02 (absolute value) per species, resulting in all SITECODE keywords remaining the same. 6/3/2024	Thank you for providing this document and analysis, it has been confirmed. This item may be closed.			Closed
ADR 3	In 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' on the 'GrowingSeason' tab an excel document titled '&ACE_BaselineFVSSetupv1.0' is linked through the pivot table for calculating growth dates from multiple data sources. Please provide this document, and any other datasets necessary for proper replication.	C1	The results of the intersection of our plots data with the cityshp shapefile for calculating the nearest city have been added to the GHGPP calculations worksheet as tab "Plot-Nearest City". The 'cityshp' and 'Plot - Nearest city' intersected shapefile has been made available to the Audit Team within Sharepoint. 03/29/2024	Thank you for providing this shapefile. Upon review, there are 313 plots being used to determine the weighting of the growth season on the 'GrowingSeason' tab, despite the fact that there are less than half that many plots in the project. Please clarify.	This dataset has been updated in the resubmitted GHGPP calculations worksheet filtered by the final projects only (see 'ACR790 GHGPP Calculations v1.3_20240614'). Results are now based upon the 146 plots submitted as part of the project. The earlier analysis used a larger plot grid which was refined during project development to the current configuration. Growing season length and fractional annual growth/degrowth have not been affected by the re-submitted update. 6/14/2024	The final sentence of the developer response is not accurate, growing season length has changed due to this update (by 0.2). Thank you for making this change, it has been confirmed. This item may be closed.			Closed
ADR 4	Please provide the original fishnet used in plot allocation to confirm no missed plots in an intersect (300m by 600m plot spacing), as it appears there has been a modification/transformation from the original projection.	3.1.1	Please see PlotGrid_Master.shp in the SupplementaryFiles. 02/15/2024	Thank you for providing this shapefile, it has been confirmed. This item may be closed.					Closed
ADR 5	Please provide the two documents associated with the 'audit report' as described in the 'Inventory Audit (QA/QC)' section of 'ACR790 IFM Inventory Specifications'. This includes the excel component and the narrative component.	F	Please see "ACE Audit Report.pdf" and "46-733 Finite ACE Cruise Audit Summary.xlsx" in the SupplementaryFiles 02/22/2024	Thank you for providing this documentation, the analysis has been confirmed. This item may be closed.					Closed
ADR 6	If available, please provide the paper cruise cards for plots 127, 86, 69, 141, 110, 211, 64, and 207.	D3	The paper cruise cards for the specified plots are not available. Cruise data is reflected in the data provided to RCE. 02/07/2024	Thank you for the clarification, this item may be closed.					Closed

ADR 7	Upon review of the four provided .out files only one of them correlates to any of the baseline modeled prescriptions, 601064aa-9802-45e0-a99d-e11016a67180 which appears to correlate to 'Heavy Thin'. Please provide the .out files for the 'Canopy Thin' and 'Clearcut' prescriptions.	C3	An updated baseline modeling package has been prepared with the correct set of prescriptions used in the final baseline model. This includes FVS input and output tables and associated .out files. 04/01/2024	Three of the four .out files show no harvest prescriptions at all, 40d77810-185f-4649-ac2b-305769f14000, b454a51c-1d46-4e29-b313-1936743c07ae, f7ad783e-b1c4-4c8f-b6ca-241c6457df88. Please clarify.	The previously submitted file 1b48c734-eebd-4f5e-9088-244b46d7b4d2 contains prescriptions that were used in the baseline. An updated file will be provided to reflect the re-submitted baseline prescriptions. Per the named FVS_Cases tables in ACR790 ACE FVS Output DB v1.1 04012024.accdb, the other OUT files pertain to the compiled and grown inventory (f7ad783e-b1c4-4c8f-b6ca-241c6457df88), degrown RP1 Start inventory (40d77810-185f-4649-ac2b-305769f14000), and grown-forward RP1 Inventory (b454a51c-1d46-4e29-b313-1936743c07ae), all of which are "grow only" prescriptions used to compile and calculate inventory at different times during RP1. There are no harvest prescriptions in these .out files. 6/14/2024	Thank you for the clarification, this item may be closed.			Closed
ADR 8	Please provide the shapefiles which support the values as captured in cells A30:B31 of the 'BufferPool' tab for the conservation easements.	B5	Please see Hurricane2.shp and PreservationArea.shp in Appendix D - MgmtPlan Easements. 02/07/2024	Thank you for providing these shapefiles. Upon intersection with the project area, the total applicable easement deduction acreage of each decreases. This math directly influences the buffer pool calculation, please clarify/correct.	Acreages on the Buffer Pool tab of the GHGPP Calculations workbook have been updated to reflect only conservation easement lands within the project area (see 'ACR790 GHGPP Calculations v1.3_20240614'). 05/07/2024	This has been successfully been completed for the 'Preservation' and 'Potts' easements, but there is still a discrepancy with the 'Hurricane' easement final project acres. As discussed in item 'CR 27' there are minor discrepancies in projection, but there are still easement areas outside of the project boundary that can not be accounted for by projection issues that are being incorporated into the easement risk buffer. Please see tab 'ADR 8' for specific areas and intersect the Hurricane2 shapefile to the project area.	Please see corrected .shps 'Preservation1Acres_20240715' and 'Hurricane2Acres_20240715' which reflect the removal of the identified areas outside of the project area. Theses acreages have also been updated within the easement risk buffer calculation in the GHGPP workbook. 7/15/2024	Thank you for making these changes, they have been confirmed. This item may be closed.	Closed
ADR 9	Please provide the shapefile that supports the values as captured in the 'Fire Risk Rating Calculation' cells A19:B25 of the 'BufferPool' tab.	B5	Please see FireRisk.shp in the SupplementaryFiles. This data is taken from USFS at https://wildfirerisk.org/download/ 02/07/2024	Thank you for providing this shapefile. Upon review, the total acreage being quantified is based off of the previous acreage (7,011.94) instead of the new corrected acreage. Please clarify.	Please see the updated FireRisk.shp in the SupplementaryFiles showing updated acreage that has been incorporated into buffer pool calculations. 05/07/2024	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
ADR 10	Please provide the economic variables used in the calculation of the NPV as seen in the 'NPV_Model' tab of 'ACR790 ACE Baseline Harvest Schedule Calculation 10062023'. Specifically, the TimberMart South dataset used, along with the 'recent timber price data directly from the Project Proponent' as stated in section E1.3.8 of the GHG Plan.	A4	Please see workbook 'ACR790_ModelAssumptions_20240401' 03/29/2024	Thank you for providing this workbook, this item may be closed.					Closed
ADR 11	Please provide any available forest management plans for each of the land owners/properties included within the carbon project, or documentation providing potential management plans acceptable to the ownerships.	C1	It is unclear how the reference to any project-specific "management plans" is applicable to Section C1 of the ACR IFM v1.3 methodology - management plans are only referenced within Sections A2 (Applicability Conditions) and D2/D3 (Monitoring), neither of which are relevant to the project since there are not currently any commercial harvest activities being conducted within the project area. In the event that commercial harvest activities are pursued by any of the project participants, the relevant certification and/or management plan criteria will be obtained in accordance with Section A2 of the methodology. Pursuant to Section C1, ACR790 incorporates "silvicultural prescriptions recommended by published state or federal agencies" with adherence to applicable state-level Forest Practice Guidelines (as referenced within the GHG Plan). Additional silvicultural guidance and state BMP reference materials have been added to the SupplementaryFiles folder and also included within the response to CR #44. 05/08/2024	As the baseline prescriptions have been overhauled and live within a reasonable level of conservatism based off of other items, these plans will not prove necessary. This item may be closed.					Closed
ADR 12	Please provide the calculations to support the values captured on the 'NPV_Model' tab of 'ACR790 GHGPP Calculations v1.4_20240715' rows 6-12, whose source is the 'WS_All_Report' tab.	C3	An additional data tab, "CONDTOTAL" based on the _TOTAL keyword applied to the Woodstock _CONDITION report, and associated pivot table, pvtCONDTOTAL, have been added to the Baseline Harvest Schedule Recalculation workbook to break out stumpage revenue and costs by state which tally up to the net revenue per year as reported in the "WS_All_Report" tab. Hopefully the component names will be self-explanatory as to the different stumpage products, revenues, and costs as shown in the "NPV_Model" and "WS_All_Report" tabs. 7/31/2024	Thank you for providing this information, the source data has been utilized in the verifier replication. This item may be closed.					Closed
CR 1	Upon review of provided documents, it appears that 'ACR790 ACE FVS Keyword v 1.0' and 'ACR790 ACE Baseline Harvest Schedule Calculation 10062023' are the same document. Tab 'CR 1' has been included with screenshots. Please clarify.	C3	An internal network error related to our had caused a number of file overwrite errors which caused the accidental duplication of the FVS Keyword file contents into the Baseline Harvest Schedule calculation (discussed on 02/26/2024 modeling review call). This error has been resolved and updated keyword and baseline harvest schedule calculation files have been provided within the comprehensive "Baseline Modeling Package" 02/26/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed

CR 2	In 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' on the 'ERTs_UNC' tab the values captured in cells E4:E5 are currently linked to the EORP1 stats. Per the methodology these initial parameters are to be the raw inventory statistics without any growth applied. Please clarify.	G	Reference has been corrected with workbook - please see 'ACR790 GHGPP Calculations v1.1_20240401' 03/29/2024	In 'ACR790 GHGPP Calculations v1.1_20240401' on the 'UNC' tab, there is a mixing of values in the calculation of inventory uncertainty. Row 7 is pulling all total values from the 'pvtPLC_RP1End_LINKED' pivots despite the data in rows 4-6 being properly compiled from the required inventory statistics. Please clarify.	Row 7 has been updated to pull values from the tab 'pvtPLC_2023_LINKED' (see 'ACR790 GHGPP Calculations v1.3_20240614'). 06/14/2024	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 3	Upon review of the shapefile 'ProjectArea', 'World Imagery' in ArcPro, and the 'Trees' tab of 'ACR790_InventoryData_20231003' sorted on walkthrough comment there are some concerns. Plot 1 is located 120' from the nearest project boundary, but 4 trees on plot are listed as a walkthrough tree. Looking at imagery, there is a second road inside the project area that the cruisers must have assessed as cut-out of the PAB, hence the walkthrough designation. Either cut out this road acreage and maintain the walkthrough, or retain the road and drop the walkthrough. Please clarify. Plot 125 is located 288' from the nearest boundary and upon review of the GIS it would seem that the interaction with the SMZ might have incorrectly prompted the walkthrough. Please clarify. Plot 167 is located 74' from the nearest boundary. It is unclear how a walkthrough was assessed on this plot. Please clarify. Please see tab 'CR 3' for additional details.	DS	The tree list has been updated for plots 1, 125, and 167 to remove double-counted trees associated with erroneous walkthrough designation. Please see ACR790_InventoryData_20240329.xlsx 03/21/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 4	Upon review of the shapefile 'ProjectArea', 'ProjectPlots', and 'World Imagery' in ArcPro, there are plots that are within two limiting distances of the boundary that have not been prescribed as walkthrough plots. They are: 257, 229, 118, 27, 84, 5, 288, 241, 94, 91, and 61. Please clarify/confirm.	DS	All listed plots were flagged as potential walk-through plots at time of inventory, however no walk-through trees were sampled based upon their measured location. The appropriate application of the project's inventory procedure is supported and confirmed by the successful site visit conducted by RCE the week of 10/23/23. 2/16/24	Thank you for the clarification, this item may be closed.					Closed
CR 5	Please clarify how any of the easement encumbrances are incorporated into the baseline model.	C2	Reference to the easement encumbrance has been added to Section C1 with additional detail regarding the easement constraint added to Section E1.3 2/22/2024	Thank you for incorporating this language, upon review the 'Hurricane' easement (640ac.) has been called out in Section C1, but not the 'Preservation' easement (670ac.). Please clarify.	The 'Preservation Area Easement' has been added to Section C1 of the GHG Project Plan (see 'ACR790 GHG Project Plan_20240614'). 05/08/2024	Thank you for making this addition. Is there a difference between the 'Southeastern Cave Conservancy, Inc.' and the 'Southeast Cave Conservancy, Inc.' mentioned in section C.1, please clarify.	Apologies - this was a typo and has been corrected. 7/15/2024	Thank you for making this change, it has been confirmed. This item may be closed.	Closed
CR 6	Please clarify the plan to track disturbances, and what the acreage threshold is for incorporation into quantification.	BS	Detail regarding the monitoring of disturbances is provided in Section D2 MONITORING AND UPDATING FOREST CARBON STOCKS AND ENVIRONMENTAL IMPACTS. Further description of the applicable thresholds has been added. 2/21/2024	Thank you for providing this additional detail, it has been confirmed. This item may be closed.					Closed
CR 7	Upon review of 'ACR790_InventoryData_20231003' on the 'Plots' tab plot 147 was measured 4/26/2022, this is before the project start date, please clarify.	DS	Plot 147 has been updated with the correct date of 04/26/2023. Please see "ACR790_InventoryData_20240401.xlsx" 07/07/2024	The version 20240401 has not been provided for this document, but this change has been made in the 20240329 version. This item may be closed.					Closed
CR 8	Please clarify the method of calculation for the average inventory date. If a simple average is used from the earliest date to the latest date, the midpoint is not the date listed on the 'GrowingSeason' tab of 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission'. (This is assuming that the issue in 'CR 7' is a typo).	DS	A simple average of inventory dates was used. The correct average inventory date has been changed to 4/19/2023 in the GHGPP Calculations Worksheet. 04/01/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 9	Upon review of the tabs 'TLC_2023' and 'TLC_2028' of the 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission', there are 10 trees that are missing from 2023 to 2028. Tab 'CR 9' shows the ten trees concatenated on 'plot_tree' number. Please clarify.	DS	This is correct with the exception of 218-3; our snag falldown model predicts that the trees listed from the inventory will have fallen down by 2028. A spreadsheet showing the progression of snags through our internal projection has been provided showing the initial and standing densities of both inventory and FVS-predicted mortality through time to confirm the falldown of these trees from 2023 to 2028. In the case of 218-3, this dead tree made it through the projection with a recorded height of 14', so no IFM3 was attributed to it in 2023 and our snag falldown model ignored it in subsequent years because it did not meet the minimum 15' height requirement. 218-3 will be removed from the tree list altogether. 04/01/2024	Thank you for the clarification. Upon further review, it does not appear that there is inter-RP reduction in dead stocks, as both Initial IFM3 and End RP1 stocks are 28,048.88. This item may be closed.					Closed
CR 10	In conjunction with 'CR 9', it appears there is a dead tree fall down model being applied between the 2023 and 2028 treelists. Please provide the retained dead tree treelist and the modified MortPAs for verifier calculation.	DS	Please see our response to CR 9 04/01/2024	This item may be closed.					Closed
CR 11	Upon review of the 'E.1.3.7.1 Harvest Prescriptions' section of the GHG plan, the 'Heavy Thin' prescription does not state the modeled return interval. Upon review of the .out file, it appears it is a minimum of 20 years, please clarify or update the documentation. This issue also exists in the 'Canopy Thin' description as no minimum return interval is stated, even though the .out file has not been provided.	C3	The minimum interval for re-entry in the "Heavy Thin" prescription is 20 years, and the minimum interval for re-entry for the "Canopy Thin" prescription is 10 years. The GHGPP plan documentation has been updated. 04/01/2024	Thank you for including this language in the GHG Plan, it has been confirmed. This item may be closed.					Closed

CR 12	Upon review of the .out files provided, there are FVS14 Warnings in all of them (4). The 'ACR790 GHG Project Plan_10062023_v1.1' states that '231T' and '221' are to be used, but at this time the FVS model is defaulting to '231Dd'. Tab 'CR 12' has been included with screenshots from each .out file. Please clarify	C3	ECOREGION codes have been corrected to the values below and included in the GHG plan. Stand_ID ECOREGION OtherHW 221Hc Oak 231Da Pine 231Da 04/01/2024	Thank you for making these changes, they have been confirmed. This item may be closed.					Closed
CR 13	Upon review of the GIS, there are 7 plots that intersect with 'SMZs', 1, 27, 29, 84, 125, 167, and 205. Please clarify and provide more documentation on how these plots are modeled in the baseline, as there are prescriptions that can not be applied on these plots. Please see 'ADR 1'.	C2	SMZ guidelines can be found in "ACR790_ModelAssumptions_20240401.xlsx" in the Supporting Documents. Guidelines from the state of TN are the most conservative, and were applied throughout the project area. 03/29/2024	Thank you for the clarification, this item may be closed.					Closed
CR 14	Is this project enrolled in any other environmental asset program for non-carbon benefits?	ACR Standard	No, the project is not enrolled in any other program in relation to ACR Standard 2.B.7. 2/16/2024	Thank you for the clarification, this item may be closed.					Closed
CR 15	Please clarify the impact of threatened and endangered species on the baseline harvest prescriptions.	C1	Based upon recent PAD-US data, there are no known threatened or endangered species which would carry any impact on the underlying baseline harvest prescriptions. The project is nearby areas identified as "critical habitat" for Indiana Bat and Northern Long-Eared Bat, but all participating landowners have confirmed no known presence or observations of the species within the project area.	Thank you for the clarification, this item may be closed.					Closed
CR 16	Please clarify the impact of any cave systems on the baseline harvest prescriptions.	C1	Non-forested cave areas were omitted from the project area. Landowners have confirmed no known presence of threatened or endangered bat hibernacula in caves. No additional operational constraints beyond what are regionally typical of ground crews working on complex terrain were considered for caves in the project area. 02/07/2024	Thank you for the clarification, this item may be closed.					Closed
CR 17	Upon review of the 'HWP_BSL_Calcs' tab of 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' the calculations in row 78 for 20 year baseline average are calculating only off of the Southeastern mill efficiencies in cells C9:C12, instead of the weighted cells C18:C21. Please clarify.	C3	The workbook has been updated to utilize the weighted mill efficiencies within the tab 'HWP_BSL_Calcs' - please see workbook 'ACR790 GHGPP Calculations v1.1_20240329' 03/29/2024	In the provided document, 'ACR790 GHGPP Calculations v1.1_20240401', this issue persists. Please see tab 'CR 17' for a visual representation.	The workbook has been updated to utilize the weighted mill efficiencies within the tab 'HWP_BSL_Calcs' (see 'ACR790 GHGPP Calculations v1.3_20240614'). 06/14/2024	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 18	Upon review of the 'HWP_BSL_Calcs' tab of 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' the acres values in cells F70:F72 are truncated and do not match the calculated project acres. Please clarify.	C3	The workbook has been updated to accurately reflect project acres within the tab 'HWP_BSL_Calcs' - please see workbook 'ACR790 GHGPP Calculations v1.1_20240329' 03/29/2024	Upon making this change, the total project acres in cell F73 does not match the total project acres, albeit slightly (7004.860724 vs. 7004.860618). The verifier intersected the supersection shapefile with the ProjectArea 0401 shapefile and calculated geometry using 'Area' and 'US Survey Acres' and has perfect concurrence with total acres. Please clarify.	Project area by SuperSection confirmed to match overall project area (see 'ACR790 GHGPP Calculations v1.3_20240614'). 06/14/2024	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 19	Upon review of the 'HWP_BSL_Calcs' tab of 'ACR790 GHGPP Calculations v1.0_10062023_ForSubmission' the HWP values in the table, cells D87:D106, are not correlated to the appropriate values. Please clarify.	C3	These HWP values are in reference to actual project harvest values (of which none are relevant to RP1 or are planned within the project), not the baseline HWPs. 02/07/2024	Thank you for the clarification, this is supported by the GHG plan. This item may be closed.					Closed
CR 20	There does not appear to be any harvesting on property in the first RP, please confirm/clarify. Second, in the case of future harvesting, please clarify the plan for FSC, SFI, or ATFS certification.	A2	There was no harvest in RP1 and there are no planned harvests in the future. 02/07/2024	Thank you for the clarification, this item may be closed.					Closed
CR 21	Upon review of 'ACR790 Appalachian Carbon Exchange Baseline SiteIndex Workup' there are site indices used by the WSS data that do not appear to explicitly correlate to the curves in GTR NC-128. Doolittle 1960 for eastern white pine. Coile, Schumacher 1953 for loblolly pine. Please clarify. Accordingly, there are curves that the WSS is applying that appear to be valid with NC 128, but have are being excluded from the 'SI By MUKEY' tab. Oak, Olson 1959. Willow Oak, Broadfoot 1963. Please clarify.	C1	Doolittle 1960 is referenced for white pine on p. 8 of GTR NC-128 while Coile and Schumacher 1953 are referenced on p. 7. When 3 or more observations of a site index occur split into multiple categories with at least one reference to the Carmean (1989) publication and the averages are similar, our process is to assume that these represent valid 50-year site indices. The Broadfoot reference for willow oak was excluded because only 1 observation was found in the WSS data (our minimum is 3), while the Olson "oak" reference was excluded due to its non-specificity (*e.g.* which oak is the site index for?). 06/03/2024	Yes, these equations are referenced on these pages, but these equations are not used as the actual carmean curves (see pages 118-122 for white pine, and 124-127 for loblolly pine). As the language in the excel suggests that referenced equations are acceptable and their generalized regions correlate to the project area, this part of the item may be closed. Thank you for the clarification in relation to the Oak equations, it has been confirmed. This item may be closed.					Closed
CR 22	It does not appear the shapefile for the Potts Conservation Easement (70 ac.) has been provided, nor potentially incorporated into the Buffer Contribution. It has been included in the Section C1. of the GHG Plan, but not necessarily in the baseline modeling scenario. Comprehensive inclusion of all applicable easements is expected throughout project documentation. Please clarify.	B5	Please see Potts_Easement.shp in the Supporting Documents. The Potts easement acreage has been incorporated into the buffer pool calculation. 05/08/2024	Thank you for providing this documentation and properly incorporating it into the buffer deduction, this has been confirmed. This item may be closed.					Closed
CR 23	Upon review of the 'WoodstockInvActions' tab of 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' there is data in rows 7524:7550, which appears to be erroneous. Please clarify.	C1	These rows were linkages from a previous spreadsheet and do not affect the calculations. These rows can be ignored or deleted, and we have done so in our re-submitted version, 'ACR790 ACE Baseline Harvest Schedule Calculation_20240613'. 06/14/2024	Thank you for removing this data, it has been confirmed. This item may be closed.					Closed
CR 24	Upon review of the 'WoodstockInvActions' tab of 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' for yield curve 129 (col. C) the prescription is pulling '#N/A's as there is no yield curve 129 in the 'lkp_RxType' tab. Please clarify.	C1	We do not observe this error in our version of the spreadsheet and have confirmed that this error is not present in our re-submitted version of the spreadsheet, 'ACR790 ACE Baseline Harvest Schedule Calculation_20240614'. 06/14/2024	This error does not appear to exist in the newest version of this document. This item may be closed.					Closed

CR 25	Upon review of the 'WoodstockInvActions' tab of 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' the 'CC Acres' column L is blank, but there are clear cut prescriptions allocated acres. Please clarify.	C1	Rows marked "Inventory" on tab "WoodstockInvActions" keep track of non-clearcut harvests as well as inventory for development types over the horizon of the Woodstock model while the rows at the bottom marked "Action" track the volumes associated with clearcuts. This division reflects the way thin harvests are tracked in Woodstock - as explicit 100-year projection outputs from FVS which are tracked as "inventory" variables, vs. clearcuts, which represent the more traditional Woodstock way of modeling harvests where one development type "transitions" to another development type. Thin harvests through time come from single development types which persist throughout the entire model planning horizon; they are assigned by actions which occur immediately at the beginning of the model horizon. Then these development types remain the same the remainder of the projection, and associated with them are the periodic thinning yields. 06/03/2024	Thank you for the clarification, upon review the 'Action' type has the applicable acreages associated with the CC prescription, and the CC prescription is no longer being used in this project, only thinnings. This item may be closed.						Closed
CR 26	In review of 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' there is a discrepancy between the baseline IFM1 and 3 values captured on the 'WS_Report' tab, and the compiled calculated values in the 'WoodstockInvActions' tab. If the WS_Report tab is dependent upon these model outputs, why is there a difference, tab 'CR 26' has been included. Please clarify.	C1	Woodstock ingests FVS output data to 2 decimal places when it creates yield curves, which results in the small rounding discrepancies you are seeing here. 06/03/2024	Thank you for the clarification, this corresponds to the acreage allocation identified in other items. This item may be closed.						Closed
CR 27	In evaluating the baseline/project model constraints in the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' workbook, there are some questions in relation to easement acres. There are 3 easements, the 'Preservation', 'Hurricane', and 'Potts' easements and per LoF items ADR 8 and CR 22 there are questions about their acreage and incorporation into the baseline model. Per a pivot table on the 'COND' tab, there are 66.89116 acres allocated to the 'LLLT_CE' Land Use and 1281.14565 acres allocated to the 'RESERVE' Land Use each year. Is the 66.89 value correlated to the 'Potts' easement? The 1281.14 value does not correlate to either the shapefile total acres of the two remaining easements nor the intersected project area/easement intersect shapefiles. Please clarify.	C1	66.89 acres is the correct area of the Potts easement; please see the included Potts_Easement.shp. The discrepancy mentioned is a result of misaligned shapefiles. The project area was developed using NAD 1983 (EPSG 4269), while the landowner-provided shapefiles denoting the Hurricane and Preservation easements are in NAD 1927 (EPSG 4267). Adjustments were made to align the boundaries as well as possible based on imagery and observations by the inventory team. Easement areas not in the project area were conservatively removed. 06/04/2024	The RESERVE Land Use acre allocation will need to be updated pending the resolution of item 'ADR 8'. This item is on hold until then.	Please see response to ADR8. 7/15/2024	Thank you for making these updates, they have been confirmed. This item may be closed.			Closed
CR 28	In the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' workbook, there is use of the label 'StandID' in multiple tabs, which does not appear to have any correlation to the stand or plot number, but the Yield Curve number. They are column A in the 'lkp_RxType' tab, column B in the 'Yield Curves' tab,	C1	Baseline yield curve numbers use the numeric "Stand_CN" in all FVS runs and yield outputs. "Stand_ID" generally is synonymous with "Stratum" but we were sloppy with the headings on the "lkp_RxTypes" tab. Stand_ID is switched to Stand_CN on "lkp_RxType" in the re-submitted version of the spreadsheet, 'ACR790 ACE Baseline Harvest Schedule Calculation_20240613'.	Thank you for the clarification, it has been useful in recreating and understanding the baseline model, this item may be closed.						Closed
CR 29	In 'ACR790 GHGPP Calculations v1.1_20240401' on the 'HWP_BSL_Calcs' tab the values captured in cells D2:D5 for Period 1 are pulling the values from both Period 1, and Period 2, or two years of modeled baseline HWPs. This also causes an offset of all following periods. Please clarify.	C1	This was an error, Periods were intended to have a 1:1 match with each year. This has been corrected within the revised GHGPP workbook. Since the overall 20-year average HWP value remains the same, there is no net effect observed in the ERT calculations. 6/3/2024	Thank you for making this change, it has been confirmed. This item may be closed.						Closed
CR 30	In the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' workbook the pivot table in 'HarvestSchedule' tab has not been updated to the current dataset in its source, the 'WoodstockInvActions' tab. Please clarify.	C1	Updated in the in the re-submitted version of the spreadsheet, 'ACR790 ACE Baseline Harvest Schedule Calculation_20240613'. 06/14/2024	Thank you for making this change, it has been confirmed. This item may be closed.						Closed
CR 31	In the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' workbook on the 'WS Report' tab, how is the distribution of total harvested wood products (row 12) into the four classes (hard/soft/pulp/saw, rows 13:16) calculated, please clarify.	C1	The Woodstock output OHWCDM is composed of the yield curve outputs "rDRYBIO_BOLEjwCO2epam" for whole-stand clearcut volumes and "cDRYBIO_BOLEjwCO2epam" for thinned outputs, as can be traced back through formulas in the "WoodstockActions" and "WoodstockInvActions" tabs. OHWCDM represents the merchantable wood part of the bole CO2e calculated through the Component Ratio Method via the Woodall and Jenkins methods, i.e. it is CFVOLSND turned into bole biomass via Jenkins with the biomass of the bark is subtracted then turned into CO2e. When the Woodstock yield tables are processed from the FVS Tree List and Cut List, the breakout to HW and SW is based on FIA species codes (< 300 = softwood) for each tree in the FVS Tree List, and merchantable cubic wood by pulp vs. sawlog is tallied using the TCuFt and MCuFt fields of each tree record. The percentages of (FVS) merchantable cubic foot volume by HW Saw, HW Pulp, SW Saw, and SW Pulp are then calculated for all harvests each year, and these percentages are used to allocate the total OHWCDM for the year into the reported distribution of harvested wood products. 06/03/2024	With the updated documentation, 'ACR790 ACE Baseline Harvest Schedule Calcualtion_20240715_w HWCDM Calcs' the verifier has successfully recreated the baseline 100-yr HWPs. This item may be closed.						Closed

CR 32	Upon review of the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' workbook, it does not appear that the baseline and project models are based around plot specific stocking and growth over time, but instead strata and yield curve. Please clarify how the stocking of the plots located within easements and SMZs are excluded from the clearcut stocks and HWP totals, particularly when constrained stocks tend to be higher, and the 'FVS_Cases_Baseline' table does not delineate constrained plots. The verifier has confirmed the acre allocation of constrained acres is maintained over the course of the baseline for SMZ, and potentially the easement acres (see CR27), but not stocking. Please clarify.	C1	Both the project and the modeling inventory are based on strata averages; that is to say, each acre grown and harvested within the baseline model represents the average condition of the stratum as determined by the average of all plots. Therefore it is not critical per se whether an individual plot falls within an SMZ buffer, nor is the location of harvests precisely known outside of the descriptive Woodstock themes in the model, *i.e.* we could track and tell if a clearcut happened within the LLLT_CE because it is defined as a variable in Theme 5 as can be seen in the project shapefile's attribute table. The stocking of different areas in the project baseline varies over time as defined by the combination of yield curves assigned to different development types (*i.e.* the unique combination of Woodstock themes through time in the COND table), but this is a function of different prescriptions applied to the same underlying strata-based inventory, not plot-specific growth and harvest. The practice of sampling plots throughout entire stands or strata to get averages, and overlaying bufferage acres afterwards for streams, waterbodies, roads, ROW's, and other operational/legal buffers is common forest inventory practice when there is no physiognomic basis to delineate forest types otherwise. 06/03/2024	Thank you for the clarification, this justification has been found to be valid. This item may be closed.					Closed
CR 33	Section E2. Project Scenario in the 'ACR790 GHG Project Plan_20240401' states that 'We produce an ex-ante projection of the project scenario assuming the landowner will not conduct commercial harvesting activities (grow only)' but the 'pvtACTV' and 'ACTV' tabs of the 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' have clearcuts starting in year 66 of the project activity. Please clarify.	C1	The ACTV and pvtACTV tabs represent the baseline harvest schedule, not the project scenario. The activities shown on pvtACTV are all clearcuts; the reason TH9 = "CC" starting in year 66 indicates that the harvest taking place is of a previously clearcut and (naturally) regenerated stand. The "CC" distinguishes it from existing stands that have not yet undergone harvest activity. These existing stands are on the "JG", or "Just Grow", regime up until they have their first clearcut. 06/03/2024	Upon recalculation the verifier has independently created the entire baseline model through the combination of the 'COND' and 'Yield Curves' tabs and has concurrence due to clearcuts being removed entirely from baseline prescription. In relation to the Project model, what tabs are the basis for the values captured in the the 'WS Report' tab rows 6-8? If there is no harvests during the life of the project, this issue becomes low risk as the growth model has already been verified and the maximum leakage has been assumed.	These are directly from yield curves 1-3, which are the just grow, and multiplied by the acreage. This calculation can be matched in the 'COND' tab for each AGE by filtering on Age and multiplying the Area (column L) by the total onsite carbon stocks (column S), or individually for IFM1 and IFM3 by multipling the Area by columns Q and R, for each line. Then, sum all lines for that given age to match the values in rows 6-8 of the 'WS Report' tab. 7/19/2024	Thank you for the clarification, this has been confirmed. This item may be closed.			Closed
CR 34	In the application of the 'Canopy Thin' baseline prescription for areas within SMZs there is the requirement of a residual canopy to meet BMPs (Tennessee). Upon review of the '1b48c734-eebd-4f5e-9088-244b46d7b4d2' .out file, there are merch CuFt values and canopy top heights that are fractions of their previous values after treatment. The guidance states 'maintain 50 percent of the overstory canopy within the SMZ'; not entire canopy (overstory/midstory/understory), but specifically overstory canopy retention. It does not appear that the constraints of this keyword are meeting the spirit of the BMP. See tab 'CR 34' for additional context. Please clarify.	C1	The "canopy thin" prescription was designed as a thin from above operation designed to mimic value extraction harvesting within SMZs as would be expected from an NPV-maximizing operator. Residual canopy cover of 50% was maintained via the FVS Keywords, and these statistics can be retrieved for the baseline prescription to demonstrate adherence to BMP's if that is helpful. We did not define a lower diameter limit for overstory trees as none are provided within the state BMP's we examined. 06/03/2024	The canopy thin keyword prescription as utilized does not address the BMP requirement that specifically states that the overstory retention is retained at a 50% level. Please utilize a modified keyword that models overstory retention of >= 50% in the SMZ.	A modified keyword was incorporated to better reflect state BMP guidance. All associated project documentation has been updated to reflect the change. 7/15/24	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 35	Upon review of 'ACR790 GHGPP Calculations v1.1_20240401' on the 'WS_All_Report' tab the stumpage costs (rows 37:41) are changing every year. Please clarify.	C1	The values within rows 37:41 of the 'WS_All_Report' reflect the model-outputted annual, volume-weighted average prices at the aggregate product level (i.e. softwood and hardwood level). The actual species/product-specific timber pricing inputs are consistent with the values represented on the 'TimberPricing' tab (cells B17:E27) of the provided 'ACR790_ModelAssumptions_20240401' workbook.	Thank you for the clarification, this item may be closed.					Closed
CR 36	Upon review of 'ACR790 GHGPP Calculations v1.1_20240401' 'WS_All_Report' tab and 'ACR790_ModelAssumptions_20240401' 'TimberPricing' tab, the values captured in Period 1 Stumpage (D37:D41) do not correlate to their apparent source. Please clarify.	C1	Please see response to CR 35. 06/03/2024	Thank you for the clarification, this item may be closed.					Closed
CR 37	In 'ACR790_ModelAssumptions_20240401' what is the basis for the Pine CNS value for Tennessee April 2023 value of 14, please clarify.	C1	Pine CNS values (cells D11:D13) should be disregarded. Upon further examination during baseline development, CNS was not included as a merchantable product sort (primarily due to limitations with the default FVS Southern variant merchandising specifications). Only sawtimber and pulpwood pricing/products were considered in the baseline model (cells B17:E27). 06/03/24	Thank you for the clarification, this item may be closed.					Closed
CR 38	In 'ACE_MillCapacityAnalysis' in both the 50 and 75 mile tabs there is incorporation of the 'pellet' 'End Use' category. This wood product type by definition has no long-term harvested wood products and should not be considered in the mill analysis for baseline modeling, please clarify.	C1	ACE_MillCapacityAnalysis' has been updated to exclude mills with 'End Use' of 'pellet'. 05/17/2024	The 'ACE_MillCapacityAnalysis' in the sharepoint as of 7/3/24 has not been updated since September of 2023. Please provide the corrected version of this document.	Apologies - the corrected version has been posted ('ACE_MillCapacityAnalysis_20240517'). 7/15/2024	Thank you for providing this document, it has been confirmed. This item may be closed.			Closed
CR 39	Per 'ACE_SuperSection_CPtest' the Common Practice value for the assessment areas is 103.4 AGLive mtCO2e/ac, which is 724,279 mtCO2e total. It is recognized that this analysis was completed to meet section B5 of the methodology, where the project model output is compared to regional landowners. When considering the baseline cutting model, it is more aggressive than the applied ARB common practice analysis. In the 'WS_Report' tab of 'ACR790 ACE Baseline Harvest Schedule Calculation_20240401' row 9 includes both aboveground and belowground live carbon and averages to 521,381 total averaged over 20 years, and 659,967 mtCO2e averaged over 100 years, substantially lower than the CP value. Please clarify how this level of baseline cutting is conservative.	C1	It appears that this Finding mistakenly references Section B5 (Permanence) rather than Section B4 (Additionality), the intended scope of the referenced analysis. Per Section B4 - "The Project Proponent shall demonstrate that the proposed project activity exceeds the common practice of similar landowners managing similar forests in the region" The analysis demonstrated within 'ACE_SuperSection_CPtest' supports the assertion that the project onsite carbon stocks currently exceed and will continue to exceed regional common practice stocking values for private lands within the vicinity of the project area based upon available FIA data. For additional clarity, we have incorporated further detail and description of the analysis directly within the project GHG Plan (see ACR790 GHG Project Plan_20240614). 5/30/2024	Thank you for this additional detail, it has been reviewed and deemed acceptable. This item may be closed.					Closed

CR 40	Upon review of 'ACR790 Snag Model Output Inventory Projection' the 'SampleWeight' field on the 'pvt_009 SD Query' tab has not been calibrated to the new plot count. This is also means the modeled TPA outputs (col. U, V, W) on the '009 SD Query with Densities' tab are incorrect. Please clarify.	C3	Please see updated file "ACR790 ACE Baseline Harvest Schedule Calculation_20240613" with updated projections and plot records. 06/14/2024	Upon initial review this appears to be corrected, and this item may be closed.					Closed
CR 41	There are three trees from plot 89 that are included in the '009 SD Query with Densities' tab of 'ACR790 Snag Model Output Inventory Projection', this plot is no longer in the project, and needs to be excluded from project documentation. Please clarify.	C3	Please see updated file "ACR790 ACE Baseline Harvest Schedule Calculation_20240613" with updated projections and plot records. 06/14/2024	Thank you for removing these trees, it has been confirmed. This item may be closed.					Closed
CR 42	In 'ACR790 GHGPP Calculations v1.1_20240401' on the 'UNC' tab the use of a weighted coefficient of variation does not appear to be in alignment with accepted calculation of ACR uncertainty. As well, exclusion of strata acreage is leading to the assumption that each plot sampled represents the same amount of acreage and therefore equivalent representative project carbon which is an invalid assumption, i.e. Pine strata is 64 ac/plot, Oak is 49 ac/plot and Other HW is 32 ac/plot. Please clarify.	C5	The UNC tab of 'ACR790 GHGPP Calculations v1.3_20240614' has been updated to reflect weighting the CV by acreage in each strata, rather than by plot. Please see UNC tab for updated uncertainty calculations. 06/14/2024	Thank you for making this change, there still appears to be an issue in the Weighted CV IFM3 calculation (cell B14). The equation is using the IFM3 CVs, but the IFM1 total CO2 weighting instead of acres. Please clarify.	This clerical error has been updated in ACR790 GHGPP Calculations v1.5_20240731.xlsx to reflect IFM3 being weighted by area. 7/19/2024	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 43	Upon review of the 'NPV_Model' tab there appears to be a misalignment of harvest revenue timing. There is revenue at the project start date, cells C6:C12. Revenue would only occur after harvest which is at the end of the reporting period, this appears to be directly related to item CR29. Please clarify.	B4	Revenue dates updated to reflect end of Reporting Period throughout NPV analysis. See updated workbook 'ACR790 GHGPP Calculations v1.3_20240614' 5/30/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
CR 44	Upon review of 'ACR790 GHGPP Calculations v1.1_20240401' standing carbon stocks are being reduced from 1,227,300 tCO2e to 283,505 tCO2e, which correlates to a 77% reduction in the first 9 years of the project. As these ownerships do not appear to have any forest certification on these properties, and are run/managed by non-profit organizations with mission statements detailing conservation, responsible land management, and community engagement, please clarify by justifying the feasibility and plausibility of these baseline clearcut prescriptions as required by section C1 of the methodology.	C1	Please see supplementary response provided as 'ACR790_ACE_Finding_CR44_20240614' 6/14/2024	Thank you for providing this additional information and for modifying the baseline cutting regime to better align with the constraints of the property ownership and the spirit of conservatism (20-yr Baseline average increasing from 470,700 to 780,000). This item is pending final review of other proposed baseline modifications.					Closed
CR 45	Upon review of the 'HarvestSchedule' tab in 'ACR790 ACE Baseline Harvest Schedule Calculation_20240715_w HWCDM Calcs' there is a disconnect from the base data and the outputs from Woodstock in relation to wood product values, which might impact the NPV calculation but not necessarily project crediting. Please clarify, see tab 'CR 45' for additional information.	B4	See response to CR #26. The analysis on CR 45 was confirmed on our tab CR 45 ReDo added to this workbook (the pivot table reference in CR 45 appeared to be pointing to some cells outside the data range). The slight discrepancies are likely due to rounding errors when FVS data outputs are transferred into Woodstock as yield curves. An additional source of small discrepancies may also come from the FVS re-run of only the baseline prescriptions chosen in the optimization. Prescriptions leading to yield curves were originally ran in numerically ordered batches in FVS; however, when the baseline prescriptions only are run as a batch in FVS, due to known stochasticity within FVS, sometimes outputs will change slightly. This behavior has been observed within our shop for many years over many versions of FVS. It is notable that the larger percent deviations occur for smaller quantities on a year-by-year basis. For instance, the largest percent deviation in "oHWCDM_SWPulp" occurs in year 2022; however this deviation is also the smallest absolute discrepancy for year 2022. This behavior is also observed on the "Harvest Schedule" tab. Any differences to the optimization results would likely be immaterial. 7/31/2024	Thank you for the clarification, the risk associated with such a discrepancy is minimal, and this justification is sound. This item may be closed.					Closed
CR 46	Upon review of the 'GrowingSeason' tab in 'ACR790 GHGPP Calculations v1.4_20240715' the degrow/grow (cells B8:B9) is currently underestimating the degrow component. The sum of these two values is supposed to be equivalent growth in a year (1.000), but their sum at this moment is .99524, please clarify.	C1	This tab has been updated consistent with grow and degrow parameters used in all other previously submitted modeling processes and results. The total year fraction of grow + degrow now totals 1.0. GHGPP plan documentation has been updated as necessary. 7/31/2024	Thank you for making this change, it has been confirmed, this item may be closed.					Closed
CR 47	There appears to be an issue with the grown forward EORP1 tree level carbon as seen in tab 'TLC_RP1End' of 'ACR790 GHGPP Calculations v1.4_20240715'. Either the growth increment per tree does not match the 'TLC_2023' and 'TLC_2028' input data, or the percent grown forward for the inventory as seen on the 'GrowingSeason' tab is not the value being used to calculate EORP1 DBH and Hts. Please clarify, see tab 'CR 47' for more information via an example tree that illustrates the math error. As there are still issues with the Start RP carbon due to Growing Season (CR 46), it is unclear if a comparable issue is happening there as well. Please investigate and clarify.	C3	Finite Carbon uses the "DG" - "Diameter Growth" value reported for grow-only 2028 trees, as found in the FVS_TreeList_RP1Inventory table in ACR790 ACE FVS Output DB v1.2 07122024.accdb (submitted as part of the baseline modeling package) to derive the fractionalized annual growth added and subtracted from the inventory trees' DBH measurementd to arrive at RP1 Start and RP1 End values. Unlike HtG, which can be derived from values at the start and end of FVS cycles, DG represents only inside-diameter bark growth, which is a more conservative method to estimate RP1 starting and ending values. GHGPP plandocumentation was not clear on this methodology and has been updated as necessary. 7/31/2024	Thank you for the clarification, the verifier has modifed their calculations to match this method. This item may be closed.					Closed
CR 48	Upon review of the 'ERTs_UNC' tab in 'ACR790 GHGPP Calculations v1.4_20240715' the EORP1 live and dead baseline carbon (cells E14:E15) are incorrectly pulling from the 'Period 2' values on the 'WS_All_Report' tab. This is causing a decrease of two years of projected baseline carbon stocks in a single year (see 'deltaC baseline' in row 23 of the ERTs sheet 164k in RP1 and 67k in RP2 and 3).	C3	Since RP1 contains 2 calendar years in which inventory could be harvested, we modeled Woodstock period 1 as trees with a 7/5/2023 growth vintage and period 2 as trees with a 7/4/2022 growth vintage (the Woodstock model works in annual peroids and is not configured to use multiple mixed time steps to accommodate the 2 growth points in RP1). The reference to period 2 in the ERTs_UNC tab is consistent with RP1 End inventory and is correct. 7/31/2024	Thank you for the clarification, as stocking/harvests/HWPs are all tied to one another within the model and all fall within a reasonable realm of acceptance, this item may be closed.					Closed

CR 49	Why does the project start carbon not change from 'Period0' to 'Period1' in the 'WS_All_Report' tab of 'ACR790 GHGPP Calculations v1.4_20240715'? Baseline carbon is changing from Period0 to Period1, along with harvested wood products. Please clarify.	C3	This is an artifact of the modeling process. Yield curves are constructed to keep Period 0 values the same as Period 1 values and represent inventory volumes as of RP1 Start. This practice is implemented to maintain consistency between FVS and Woodstock harvest and growth accounting. Residual inventory values following harvests in FVS are pre-annual growth. To maintain consistency and transparency between FVS outputs and modeled carbon outputs and Woodstock results, we also report these "pre-growth" numbers in our Woodstock inventory yield curves for each annual period in the Woodstock model. Please also see our response to CR 48.	Thank you for the clarification, as stocking/harvests/HWPs are all tied to one another within the model and all fall within a reasonable realm of acceptance, this item may be closed.					Closed
CR 50	Why does it appear that the modeled EORP1 stocks (Cell E26 of 'ERTs_UNC' of 1,224,226) is outpacing both the Woodstock modeled 'Period1' and Period2' Project IFM1 stocks (1,199,222 and 1,222,907, respectively). Please clarify.	C3	This is an artifact of growth modeling processes. To produce Woodstock yield curves, trees are "degrown" to RP1 start, and all baseline growth and simulations are done from that point forward. From the degrown starting point, growing these yields on an annual basis almost always leads to lower diameters, heights, and volumes than the opposite operation of growing the inventory forward to RP1 End. The discrepancy tends to increase for well-stocked stands, such as most carbon projects are, and decrease for lower stocked strata, which may grow more aggressively from a lower stocking level. We are compelled by protocol of course to degrow our inventory to RP1 start for modeling the baseline, but for RP1 End stocks, ceteris paribus, it is likely a more accurate estimate to grow the inventory forward a short period rather than degrowing and growing again to the same point. Following End RP1, successive project and baseline stock estimates follow the Woodstock yields, which often results in smaller RP2 issuances before traking on even annual increments in successive periods as yields follow interpolated annual numbers derived from successive growth cycles. 7/31/2024	Thank you for the clarification. As project level carbon is determined by grown forward treelists each successive RP, and due to the clarification provided, this item may be closed.					Closed
CR 51	Upon review of 'ACR790 GHGPP Calculations v1.5_20240731' on the 'ERTs UNC' tab in the calculation of Year T, row 22, the calculation varies from the ERT 1.3 calculator template as provided by ACR. Please clarify.	Reporting	Previous equation of Year T was based upon a prior version published by ACR. Equation has been updated in alignment with current template. 8/19/2024	Thank you for making this change, it has been confirmed. This item may be closed.					Closed
Recommendations for Improvement									
1									
2									