RUBY CANYON ENVIRONMENTAL

&

FIRST CORP

Validation and Verification Report

CR699 Anew - Longview Ranch Forestry Project

December 6, 2023

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1 INTRODUCTION

Anew Climate LLC (Anew) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR699 Anew - Longview Ranch Forestry Project (Project) for the reporting period of August 17, 2021 – July 31, 2022 and a crediting period of August 17, 2021 – August 16, 2041 under the American Carbon Registry (ACR) program. Anew acts as the project developer for the landowner and project proponent, Longview Ranch, LLC (Longview). 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 Project Plan "Anew - Longview Ranch Forestry Project" dated November 22, 2023. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if Anew made any material errors, that these errors were corrected.

RCE worked with Forest Resource Solutions and Technologies (FRST) to complete this validation and verification.

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).
- The following elements of the GHG Plan:
    - Project boundary and procedures for establishing the project boundary;
    - Physical infrastructure, activities, technologies, and processes of the project;
    - GHGs, sources, and sinks within the project boundary;
    - Temporal boundary;
    - Description of and justification for the baseline scenario;
    - Methodologies, algorithms, and calculations that will be used to generate estimates of emissions and emission reductions/removal enhancements;
    - Process information, source identification/counts, and operational details;
    - Data management systems;
    - QA/QC procedures;
    - Processes for uncertainty assessments; and
    - Project-specific conformance to ACR eligibility criteria.
- Reported GHG baseline, ex ante estimated project emissions and emission reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

- The emission 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 16,525.6 acres of mixed conifer forest and juniper woodlands in the Blue Mountains of Eastern Oregon. The Project is located in Wheeler and Grant Counties, Oregon. Nearby population centers are small but include Mitchell and Twickenham.

The primary forest types found on the property are Mixed Conifer, and Juniper. Much of the property was managed by use of high-grading in the past. Management decisions of the forest focus on sustainable, natural forest growth and non-commercial forest maintenance for essential activities and forest health. The Project ensures long-term sustainable management of the forests, which could otherwise undergo significant commercial timber harvesting.

1.3 Responsible Party

Project Proponent
Longview Ranch, LLC
39847 Longview Lane
Kimberly, OR 97848
Scott Sutton, Manager

Project Developer
Anew Climate LLC
2825 E. Cottonwood Parkway, Ste 400
Cottonwood Heights, UT 84121
Josh Strauss, Vice President
949-233-1501

1.4 Validation and Verification Team

Lead Validator and Verifier: Zach Eyler
Professional Forester: Christian Eggleton, FRST
Forest Carbon Project Manager: Tim Facemire, FRST
Forestry Analysts: Andrew Russo, FRST, Katherine Benedict, FRST, Thomas Christopher, FRST
Internal Reviewer: Bonny Crews

1.5 Validation and Verification Criteria

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Anew - Longview Ranch Forestry Project GHG Plan (November 22, 2023)
- Anew - Longview Ranch Forestry Project Monitoring Report (December 1, 2023)
- 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, September 30, 2021
- ISO 14064-3:2006 "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 on July 28, 2022 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on July 29, 2022.
- RCE and Anew held a validation/verification kick-off meeting on August 2, 2022. During the kick-off meeting RCE reviewed the validation/verification 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 August 8 to August 11, 2022. During the site visit the Verification Team performed key personnel interviews, conducted sequential sampling 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:
            - Katherine Benedict
            - Andrew Russo
    - During the site visit, the Verification team met with the following individuals:

        - Anew
            - Aaron Wykhuis
        - Resilient Forestry
            - Russell Kramer
            - Sam Tharpgeorge
- 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, GHG management and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
    - Jason Heffner – Anew
    - Tim Hipp – Anew
    - Aaron Wykhuis – Anew
- RCE submitted requests for corrective actions, additional documentation, and clarifications as necessary to Anew 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 Anew.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project is located on 16,525.6 acres across eastern Oregon. 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 August 17, 2021 – August 16, 2041.

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 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
Standing dead wood	CO_2	Major carbon pool in unmanaged stands for the 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 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 August 17, 2021.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, August 17, 2021 – August 16, 2041.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that Longview Ranch, LLC 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 (Longview), which hold 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 24% 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:

- Longview controls the timber rights on the forestland and can legally harvest.
- The Project is not on tribal lands.
- The Project is on private non-industrial 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.
- Longview 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 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 geographic region for the Project includes eastern Oregon. Throughout the geographic region, forestland is cut often through high-grading to maximize NPV of the forestland investment. The project is private non-industrial forestland ownership. Without the Project the property would have been likely managed for timber production and would resemble typical non-industrial forestlands in the region. 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. Due to the Project being implemented, Longview loses the ability to monetize timber harvests during the life of the Project. Anew provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario with reduced harvesting and 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 and FRST confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 24% was confirmed. Default risk was applied for the Disease and Pests category after review of USFS data showed very light to light impact on

affected acres within 30 miles of the project area mostly due to the fir engraver. The highest fire risk rating was applied (8%) as the Steet Mountain Fire/Laurel Fire (8/26/2020) impacted over 1000 acres within 30 miles of the project area within 12 months of the project start date (8/17/2021).

RCE and FRST also confirmed that the Project committed to a 40-year agreement with ACR by signing the AFOLU Carbon Project Reversal Risk Mitigation Agreement. Through this agreement and the ACR Tool the Project adequately addressed potential causes of unintentional reversals.

3.6 Programmatic Development Approach

RCE confirmed that the Project is utilizing a Programmatic Development Approach (PDA). The Project currently only has one "site" but expects to potentially add additional area to the Project in the future. RCE confirmed that the Project has completed the required PDA Project Design Document and included it as an addendum to the GHG Plan.

3.7 Leakage

RCE and FRST confirmed that the Project correctly accounted for leakage. The Project demonstrated that that there is no activity-shifting leakage as there is no commercial harvesting on the property. The Project also correctly accounted for market leakage per the Methodology – since wood products decreased by greater than 25%, the market leakage is 40%.

3.8 Environmental and Community Impacts

The 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.

3.9 Local Stakeholder Consultation

There were no public comments because the land is privately held.

3.10 Monitoring Plan

The 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 Anew 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. Anew and Longview implemented the monitoring plan as stated in the Project Plan during Project activities.

3.11 Baseline Scenario

The Project's baseline scenario represents non-industrial harvests with stricter parameters than recommended state practices, targeted to maximize net present value at a 5% discount rate for non-

industrial private lands. The baseline scenario applies harvesting across the 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 within each stratum. 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, variable retention, single tree selection, and clearcut.

Anew utilized the USDA's Forest Vegetation Simulator (FVS) Blue Mountain variant to model harvests and yields. Growth was calibrated using tree cores taken on or near plots, which were used to assign site index values calculated from site index curves and associated equations from Alexander, Tackle, and Dahms 1967. Averaged species site index values supplemented tree core data where cores did not produce a valid sample. FRST reviewed all data and calculations related to site index 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.

3.12 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 two forested strata. The Verification Team confirmed that stocking and vegetation comprising a particular stratum were consistent with descriptions in inventory data and the Project Plan. FRST randomized the plot order and measured at least one plot in every stratum during the site visit.

The current inventory contains 217 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 11.78 feet. The larger plot measured all trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.99 inches.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of 11 plots within the project to successfully verify inventory stocking levels. The Project did indeed pass a paired t-test with the 11 minimum plots.

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 Anew 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.

3.13 Project Data and GHG Emissions Reductions and/or Removals Assertion

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

3.13.1 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 (100-year doc) 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 live and dead stocks 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 3.11.

3.13.2 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 3.13.1 above.

3.13.3 Emissions Reductions

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

RCE and FRST assessed quantitative uncertainty of the emission reduction calculations and the methodologies and applicable data sets and sources. RCE and FRST confirmed that the Project has appropriate measures in place to address uncertainty and that the sampling error associated with the mean of the estimated emission reductions/removals was less than +/-10%. RCE and FRST also confirmed that all defaults, projections, and other data used were correct and consistent with expectations.

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

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). Anew 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 validation and verification of the ACR699 Anew - Longview Ranch Forestry Project that included a strategic review of the project data, documentation, and emission reduction calculations. The objective of the validation activities was to assess the project design, baseline scenario, and monitoring plan and to ensure compliance of the Project Plan to the assessment criteria defined in Section 1.5.1. The objective of the verification activities was to conduct an independent assessment of the Project's initial reporting period and resulting ex-post GHG emission reductions.

Based on the review and the historical evidence collected, RCE concludes to a reasonable level of assurance that the Project's GHG assertion is free of material misstatement. The emission reductions resulting from the reporting period August 17, 2021 – July 31, 2022 can be considered in conformance with the:

- 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, September 30, 2021
- ISO 14064-3:2006 "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions"

Table 2 provides a summary of the Emission Reduction Tons (ERTs).

Table 2. Total ERTs

Vintage	Removal ERTs ($mtCO_2e$)	Other ERTs ($mtCO_2e$)	Total GHG Reductions and Removals ($mtCO_2e$)		Risk Buffer ($mtCO_2e$)	Final ERTs ($mtCO_2e$)
2021	6,385	11,531	17,916		4,300	13,616
2022	9,880	17,845	27,725		6,654	21,071
Total	**16,265**	**29,376**	**45,641**		**10,954**	**34,687**

Note: Totals might not sum due to rounding.

Lead Validator and Verifier Signature

Zach Eyler

Internal Reviewer Signature

Bonny Crews

APPENDIX A—DOCUMENTS REVIEWED

1. Check cruise report 05Apr2022
2. Check cruise report 11Mar2022
3. Check cruise report 17Mar2022
4. Check cruise report 26Apr2022
5. Check cruise report 30Mar2022
6. Check cruiser report 07Apr2022
7. ConsolidatedData_03May22
8. Deed to Mike Phillips Property
9. DRAFT_Longview_RP1_MonitoringReport_series
10. DropPlot130
11. FirstLast
12. Flowers Recorded Deed 10-1-18
13. Humphrey Ranch Addition
14. Land Title Easement Purchase 4-8-15
15. Longview Ranch closing 36880 Hwy 19
16. Longview Ranch Title Insurance
17. Longview_ACR_PDA_PDD_series
18. Longview_Boundary_series
19. Longview_CarbonPlot_Methodology_series
20. Longview_RP1_MonitoringReport_Signed
21. Longview_strata_series
22. LongviewRanch_100Yr_calcs_series
23. LongviewRanch_GHGPlan_series
24. LongviewRanch_GHGPlan_11_22_23
25. LongviewRanch_Plots_series
26. LongviewRanch_Regeneration_Calcs
27. LongviewRanch_RMZ_series
28. LongviewRanch_RP_ERT_HWP_series
29. LongviewRanch_SiteIndex_Calcs_series
30. LongviewRanch_SiteVisit_CO2_series
31. LongviewRanch_Start_RP_CO2_series
32. OFRI_IllusManual_full
33. Thayer Green_20210722_085913
34. Thayer Green_20211019_141215_PhillipsExA
35. Title Ins. Original Deeds
36. Warrantey Deed - Easements - Realease Rudio 2015

APPENDIX B—LIST OF FINDINGS

Includes Corrective Action Requests, Non-Material Findings, Additional Documentation Requests, and Clarification Requests, 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/ Program Document	Project Developer Response and Date	RCE response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Open or Closed
CAR 1							
NMF 1							
ADR 1	Please provide copies of original manually recorded data logs or field spreadsheets for review.	4.2.2	Inventory data was collected on tablets in the field by individual cruisers. This data was compiled by the inventory crew and then sent in one Excel workbook to Anew. This original file has been shared in the 'InventoryData_QAQC' folder.	Thank you for this confirmation, upon review, this item may be closed.			Closed
ADR 2	Please provide documentation of the source of the Data within the "Stumpage_Prices" Tab of the "LongviewRanch_100Yr_Calcs_03_28_2023" workbook.	5.2, 5.4	This is the source of the stumpage prices: https://neoswa.com/what-we-do/current-log-market-prices/ For saw prices, we used Feb 2023 data. Since pulp prices were missing in Feb 2023, we used pulp prices from Jan 2023.	Thank you for this information, it has been confirmed. This item may be closed.			Closed
ADR 3	Please provide documentation of how the monthly tree growth schedule on the "InvDate" tab of the "LongviewRanch_Start_RP_CO2_03_28_2023" workbook was determined.	4.2.1	Monthly tree growth is determined by pulling 20 years of temperatures from a local weather station, then determining growth from the last freeze before growing season, and the first freeze after growing season. For this project, the Brer Rabbit station in Wheeler County was used (closest station with most robust dataset, https://agacis.rcc-acis.org/). From the resulting data (now shared in 'SupportingDocs'), it was determined that the average last freeze was on June 15, and the average first freeze was on September 24. This means that there are an estimated 101 growing days for the year (half of June, all of July and August, and most of September). There is 100% of growth, and this 100% of growth is divided among June-September based on the proportion of growing days in the month vs the total of estimated growing days in the year.	Thank you for this explanation. The verifier independently confirmed the calculations in use, this item may be closed.			Closed
ADR 4	Please provide evidence of 10% check cruise as mentioned in the QA/QC Field Procedures section of the "Longview Ranch_GHGPlan_4_4_23" document.	5.1	The check cruise reports have been provided in the 'InventoryData_QAQC' folder.	Thank you for providing this information. A 10% cruise has been confirmed, this item may be closed.			Closed
ADR 5	Upon additional review of the project documentation, it was realized that the information on regional log market prices provided under ADR 2 represents delivered log prices and not stumpage values (net of costs such and logging and hauling). Because the current NPV analysis does not consider these costs, please provide additional written documentation from a reputable source such as recent log market analysis that considers associated harvest costs typical for the region and delivery costs specific to the project area, university or other research data, or attestation of a qualified federal, state, research/academic, or consulting forester with regional knowledge that demonstrates that there are current markets to support the costs associated with quantities of baseline harvesting. Please specifically address the wood products, species, and diameter classes of the trees harvested in the baseline including, if still applicable, using the average price among different diameters of pine logs in the context of the rotation ages modeled in the baseline.	5.2, 5.4	[T Hipp email 11/20/23:] Response attached. We ended up soliciting MBG to provide us with true stumpage as a net of costs associated with harvesting in the area. Interestingly, the NPV was reduced to about 40% of our last run, with crediting fairly unaffected. While the optimization is different, we're not seeing much shift in the crediting because our baseline is overall a conservative approach based on our prescriptions, harvest triggers, and residuals. New 100 Year and ERT calcs have been uploaded to the shared folder, as well as a slope layer (described in the IL), and reporting forms. Please let us know if you have any questions or would like to discuss.	Thank you for providing this substantiation. Given the attestation from Mason, Bruce, and Girard (MBG_Confirmation.pdf), this item may be closed.			Closed

CR 1	In column c of the RawCoreData workbook tab of the "LongviewRanch_SiteIndex_Calcs_07_01_2022" the listed strata does not match the strata for each plot used elsewhere in the project. Please clarify.	3	Values in the Site Index file are for informational purposes only and not lined to any other calculation. The strata for each plot in the Site Index file has been updated to match strata/plot ID in other files.	Thank you for making this correction, it has been confirmed. This item may be closed.			Closed
CR 2	The Longview_CarbonPlot_Methodology_3_22_22.pdf document states there are 216 plots, while the LongviewRanch_Plots_7_11_22_438 shapefile has 217 plots. Please clarify.	8.C	This appears to be a typo. There were a total of 218 plots at the time of the inventory - this is what the methodology should have stated. 1 plot was dropped due to being outside the property boundary (plot 130), as discovered and documented by the inventory crew during the cruise (ie, they collected GPS points along a fenceline denoting the property boundary in that area). Evidence for this has been provided in the 'SupportingDocs' folder. The subject area is immediately north of plot 118. A total of 217 plots remain in the project area, consistent with the plot and calculation data already provided. The inventory methodology has been updated to reflect the correct total number of plots.	Thank you for making this change. It has been confirmed. This item may be closed.			Closed
CR 3	Plots 61, 69,101, 153 and 213 use have trees under the minimum 1 inch DBH, resulting in plots with no carbon. Are these used to signify a null plot with no trees? If so, why are they included when calculating plot and project level basal areas on the BA_Start and BA_RP tabs of the "LongviewRanch_Start_RP_CO2_03_28_2023" workbook?	Definitions	Yes, these plots signify null plots with no trees. The BA_Start and BA_RP tabs are for reference only, and are not used in any subsequent calculations. The basal area for these null plot placeholders are minute.	As BA allocation is not explicitly a requirement of ACR IFM 1.3, this item may be closed.			Closed
CR 4	The eastern block of project has a spur in T.10S. R.27E. Section 30 that doesn't seem to be owned by the Project based on the diagrams included in the "Thayer Green_20211019_141215_PhillipsExA" property document. See CR 4 tab for diagrams. Is this spur owned by the landowner?	1.2	This appears to be an error. The subject spur has been removed from the project area.	Thank you for removing this additional area, it has been confirmed. This item may be closed.			Closed
CR 5	Is the project enrolled in other environmental asset programs for non carbon benefits?	1.2	No	Thank you for the confirmation, this item may be closed.			Closed
CR 6	The 'LongviewRanch_GHGPlan_4_4_23' document states "No commercial timber harvesting is planned for the project area at this time." However during the site visit it was mentioned that there would be future harvesting within the project area. Is it planned to obtain certification before the harvesting occurs?	5.4	At this time, the proponent has no plans for commercial timber harvest. They do harvest non-commercially for fire risk reduction and disease/pest mitigation. Some viable material is milled on-site and used for ranch projects (sheds, fencing, etc).	Thank you for the clarification, prior to harvest commencement proper plans/documentation/certifications are expected to be generated and submitted. This item may be closed.			Closed
CR 7	Are there any easements or other encumbrances that limit management opportunities in the project area?	2.4	No	Thank you for the confirmation, this item may be closed.			Closed

CR 8	Are any endangered or threatened species known to be in the project area?	2.4	Some threatened or endangered species have been noted on or are otherwise suspected to use the property in appropriate habitat types, such as bald eagles and other raptors, wolves, and steelhead. The local ODF Stewardship Forester noted in an interview with Anew that forest management is usually not impacted by the presence of T&E species, typically by planning operations seasonally when any restrictions are lifted. Aquatic T&E species, largely fish, can have a more direct impact on forest operations around watercourses, however any restrictions to management are mitigated for by following Oregon forestry rules and BMPs, and thus have been addressed in the baseline modeling by employing restrictions in the Stream Management Zone. For conservatism, all watercourses making up the SMZ are considered to be fish-bearing.	Thank you for the clarification and additional information. This has been confirmed, and this item may be closed.			Closed
CR 9	The Alexander, Tackle, and Dahms 1967, USDA-FS Res. Pap. RM-29 paper states that it covers the growth of and site indexes of lodgepole pines. However its formulas are being used to calculate the Site index for western juniper in the "LongviewRanch_SiteIndex_Calcs_07_01_2022" workbook. Why are these formulas being used rather than ones created for western juniper?	5.3	We are using the formulas used in the FVS growth-and yield reference curves, and are following the BM variant documentation for FVS. Note that for the WJ (Western Juniper) species, Alexander, Tackle, and Dahms (1967) is used in table 3.4.1 at https://www.fs.usda.gov/fmsc/ftp/fvs/docs/overviews/FVSbm_Overview.pdf	Thank you for the clarification, this has been confirmed. This item may be closed.			Closed
CR 10	The "LongviewRanch_SiteIndex_Calcs_07_01_2022" workbook's CoreAnalysis tab states that the equation source used for the lodgepole pine cores is the Dahms, 1964 paper. The equation used for these calculations do not match the equation to calculate site index from that paper (screenshot of relevant paper is on CR 10 tab). What is the source of the referenced equation?	5.3	The Excel calculation was incorrect. The formula referenced in the CR 10 tab is now being used, where Ht = measured Height, and Y = age at DBH height + 10 years. This affected SI for 5 plots with a lodgepole pine site tree (plots 11, 20, 35, 37, 38).	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 11	The notes for the cores of plots 34 and 66 state "core is fir" and Core is Doug-fir" but the species are recorded as ponderosa pine and grand fir. Please clarify.	5.3	After reviewing the plot videos, we can confirm the core analyst's note. Plot 34 SI tree is off-plot, but the cruiser mentions it is an ABGR (Abies grandis), and thus has been updated to grand fir. The SI tree for plot 66 was tree 27. This tree was updated to Douglas-fir after reviewing the plot video.	Thank you for making this change, it has been confirmed in the 'LongviewRanch_SiteIndex_Calcs_08_15_2023'. Upon comparison to the 'LongviewRanch_Start_RP_CO2_08_18_2023' tab 'SiteIndex' the values have not been updated. Please clarify if the model has been rerun with the corrected values.	Resolved via email.	Confirmed, this item may be closed.	Closed
CR 12	In the 'LongviewRanch_Start_RP_CO2_08_18_2023' on the 'InvDate' tab the project reporting date used in the calculation is 7/30/2022, but the 'LongviewRanch_GHGPlan_8_18_23' the reporting date is listed as 7/31/2022. Please clarify.	5.3	Resolved via email, 7/31 is the correct date.	Confirmed, this item may be closed.			Closed
CR 13	In the 'LongviewRanch_Start_RP_CO2_08_18_2023' on the 'InvDate' tab the 'Monthly tree growth schedule' values appear to no longer be explicitly calculated as in previous versions, and instead are rounded to the nearest tenth. Please clarify.	5.3	Resolved via email. Rounded is intentional.	Confirmed, this item may be closed.			Closed