Validation and Verification Report

ACR618 Anew-

Apalachicola River

Forestry Project

December 19, 2024

TÜV SÜD America, Inc
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1 INTRODUCTION

Anew Climate, LLC (Anew), contracted with TÜV SÜD America, Inc. (TÜV SÜD) to perform the validation and verification of the ACR618 Apalachicola River Forestry Project (Project) for the reporting period of January 8, 2021- January 7, 2023 and a crediting period of January 8, 2021- January 7, 2041 under the American Carbon Registry (ACR) program. Anew acts as the project developer for the landowner and project proponent Aurora Sustainable Lands LLC. . This report is documentation of validation and verification activities that TÜV SÜD performed for the Project. For the validation, TÜV SÜD reviewed the project information as described in the GHG Project Plan and its appendices. For the verification, TÜV SÜD ensured that the GHG assertion was materially correct, that the data provided to TÜV SÜD were well documented, and that if Anew made any material errors, that these errors were corrected.

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, physical infrastructure, activities, technologies, and processes of the Project, baseline, eligibility criteria, monitoring and reporting procedures, process information, source identification/counts, operational details, and quality assurance/quality control (QA/QC) procedures.
- Reported GHG baseline, ex ante estimated project emissions and emissions reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

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

TÜV SÜD 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 40,168 acres of bluff ravine forests, river floodplain bottomland hardwood forests, isolated bay swamps, and slash pine plantations in Calhoun, Gadsden, Gulf, Jackson, and Liberty counties, Florida. This property is owned by Aurora Sustainable Lands LLC. The Project ensures long-term sustainable management of the forests.

1.3 RESPONSIBLE PARTY

<u>Project Proponent</u>

Aurora Sustainable Lands LLC
55 Vilcom Center Drive, Ste 240
Chapel Hill, NC 27514
Cakey Worthington, VP Carbon Operations

Project Developer
Anew, LLC
2825 E. Cottonwood Parkway, Ste 400
Cottonwood Heights, UT 84121
Josh Strauss, Vice President

1.4 VALIDATION AND VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler
Biometrician: Andrea Eggleton
Professional Forester: Christian Eggleton
Forest Carbon Projects Manager: Tim Facemire
Team Member: Thomas Christopher, Andrew Russo
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 2022) (Validation only)
- ACR Standard, Version 8.0 (July 2023) (Verification only)
- 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
- v1.3 Errata & Clarifications, January 2024
- ACR Tool for Risk Analysis and Buffer Determination, v1.0
- ISO 14064-3:2019 "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions"

1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

1.5.3 Materiality

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

2 VALIDATION AND VERIFICATION PROCESS

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

- TÜV SÜD completed the COI form for the validation and verification on October 12, 2023 to identify any potential conflict of interest with the Project or Project Developer and it was approved on October 12, 2023.
- TÜV SÜD and Anew held a validation kick-off meeting on October 27, 2023. During the kick-off meeting TÜV SÜD reviewed the validation objectives and process, reviewed the schedule, and submitted an initial document request.
- TÜV SÜD and Anew held a verification kick-off meeting on October 27, 2023. During the kick-off meeting TÜV SÜD reviewed the verification objectives and process, reviewed the schedule, and discussed data/document requests.
- TÜV SÜD 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.
- TÜV SÜD 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 November 6-11, 2023. During the site visit the Verification Team performed key personnel interviews, conducted 90% 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:
        - TÜV SÜD:
            - Thomas Christopher
            - Ben Miller
    - During the site visit, the Verification Team met with the following individuals:
        - Anew Climate, LLC
            - Sarah Grubb
            - Kristina Vicano
        - Larson & McGowin Inc.
            - David Dyson
            - Mac Campbell
        - Aurora Sustainable Lands LLC
            - Israel Golden
            - Zac Pardue
- TÜV SÜD 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.

- TÜV SÜD conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
    - Ian Hash – Anew
    - Mingfei Xiong – Anew
- TÜV SÜD submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to Anew throughout the validation/verification.
- TÜV SÜD's internal reviewer conducted a review of the validation/verification sampling, report, and statement.
- TÜV SÜD issued a final validation/verification report, verification opinion, and List of Findings.
- TÜV SÜD held an exit meeting with Anew.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 40,168 acres of bluff ravine forests, river floodplain bottomland hardwood forests, isolated bay swamps, and slash pine plantations in Calhoun, Gadsden, Gulf, Jackson, and Liberty counties, Florida. 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 January 8, 2021- January 7, 2041.

3.2 GHG SOURCES SINKS, AND RESERVOIRS

Table 1 shows the GHG emission sources included in the project boundary based on the Methodology. TÜV SÜD 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

TÜV SÜD confirmed the following ACR eligibility criteria listed in the ACR Standard 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). Standard 7.0 was used when reviewing the GHG Project Plan (along with associated calculations & documents) and Standard 8.0 was used when reviewing the Monitoring Report (along with calculations & documents).

- Start Date: The project start date is January 8, 2021.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, January 8, 2021- January 7, 2041.
- Real: TÜV SÜD confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: TÜV SÜD confirmed that Aurora owns and has control over or documented effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: TÜV SÜD confirmed that all Project lands are owned directly by the Project Proponent (Aurora), which holds full legal title.
- Additional: TÜV SÜD confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: TÜV SÜD confirmed that the Project was in compliance with all applicable regulations.
- Permanent: TÜV SÜD confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 26% was confirmed.
- Net of Leakage: TÜV SÜD confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: TÜV SÜD is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: TÜV SÜD reviewed project impacts as described in section 3.6 of this report.

3.3.2 Methodology Eligibility

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

- The Project is located on private forestland.
- Aurora Sustainable Lands LLC controls the timber rights on the forestland and can legally harvest.
- The Project property has been harvested in the first reporting period.
- 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.
- Aurora Sustainable Lands LLC 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

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

3.4.2 Common Practice Test

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

The project's geographic region for timber production extends in all directions. Throughout this private forestland is heavily cut, often through single tree selection and clear-cutting, and is managed to maximize NPV of the asset. Wood products including hardwood, sawtimber and softwood pulpwood are distributed to mills throughout this region and demand is strong and steady.

3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. TÜV SÜD confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to the Project being implemented, Aurora Sustainable Lands LLC loses the ability to monetize timber harvests at a rate similar to business-as-usual practices 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 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

TÜV SÜD confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 20% 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 (Appendix_B_ApalachicolaRiver_ACR-Environmental-and-Social-Impact-Assessment-Report-v1.0_12_13_24.pdf). 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

No formal stakeholder consultation occurred since the Project is held on private lands.

3.8 Monitoring Plan

The GHG Project Plan includes a Monitoring Plan that identifies all monitored data and parameters. TÜV SÜD 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, TÜV SÜD 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 Aurora Sustainable Lands LLC implemented the monitoring plan as stated in the GHG Project Plan during Project activities.

3.9 Baseline Scenario

The Project's baseline scenario represents an aggressive harvest regime, targeted to maximize net present value at a 6% discount rate for 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, clearcut, and single tree selection cut, with restrictions on rotation ages, retention, and minimum harvest volumes.

Anew 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 tree core analysis and the USDA Web Soil Survey intersection with the project area. TÜV SÜD 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.

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

3.10 On-site Inventory Verification Check

In preparation for and during the site visits, the Verification Team reviewed evidence necessary to verify Project inventory estimates.

The Project inventory consists of one forested stratum which TÜV SÜD sampled using a random sampling method.

The current inventory contains 434 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 living and standing dead trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.9 inches. Additionally, standing dead trees had to meet or exceed a height of 15 feet. Given this sample design and Project size, the Verification Team was required to achieve a minimum of 22 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 22 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 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.

3.11 Project Data and GHG Emissions Reduction Assertion

TÜV SÜD 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

TÜV SÜD 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 (ERT_Calculator) 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 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

TÜV SÜD 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

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

TÜV SÜD 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.

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

3.11.4 Leakage Assessment

TÜV SÜD 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

TÜV SÜD 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

TÜV SÜD conducted a risk-based analysis of the Anew- Apalachicola River Forestry Project assertion including a strategic review of the Project data and evidence. Based upon the processes and procedures and the evidence collected, TÜV SÜD concludes that the Project emission reductions during the reporting period January 8, 2021- January 7, 2023 can be considered:

- GHG-related activity: Improved Forest Management on the Project area
- GHG statement: 1/8/2021- 1/7/2023
- 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.

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

TÜV SÜD 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 TÜV SÜD 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)
2021	276,912	71,998	204,914	83,192	193,720
2022	282,326	73,405	208,921	84,819	197,507
2023	5,414	1,407	4,007	1,627	3,787
Total	**564,652**	**146,810**	**417,842**	**169,638**	**395,014**

Note: Totals might not sum due to rounding.

Lead Validator and Verifier

Zach Eyler

Internal Reviewer

Bonny Crews

APPENDIX A—DOCUMENTS REVIEWED

#	Documents Reviewed Title
1.	ACR_GHGPlan_Apalachicola_12_18_2024_signed.pdf
2.	Apalachicola_RP1_MonitoringReportV5.0_12_4_24_signed
3.	Apalachicola_Regeneration_Calcs_10_10_2024.xlsx
4.	Apalachicola_RP_ERT_HWP_10_10_2024.xlsx
5.	Apalachicola_SiteIndex_Calcs_10_10_2024.xlsx
6.	Apalachicola_SiteVisit_CO2_10_10_2024.xlsx
7.	Apalachicola_Start_RP_CO2_10_10_2024.xlsx
8.	Apalachicola_100Yr_calcs_10_10_2024.xlsx
9.	Dead River CK 1878.pdf
10.	Flat Creek.pdf
11.	Mushroom - CK 56639.pdf
12.	Mushroom CK 58602.pdf
13.	Patterson Pine CK 155376.pdf
14.	The Bayou- CK 80516.pdf
15.	The Bayou- CK 83049.pdf
16.	The Bayou- CK 86985.pdf
17.	Caraway.pdf
18.	Cedar Bluff- CK 8176 & 8186.pdf
19.	Coon Landing.pdf
20.	SoggyBottomSummary
21.	Harvest Insepctions sheets for the Caraway, Flat Creek, Mushroom, and The Bayou sales (10 for each sale)
22.	Apalachicola_RP1_Harvest_11_2_2023.xlsx
23.	Apalachicola_Buttswell_Adendum_9_7_2023.pdf
24.	Apalachicola_CarbonInventoryMethodology_11_2_2023.pdf
25.	Apalachicola Title Policy - First American - Fund VIII (Apalachicola).pdf
26.	Blue Source Sustainable Forests Company FSC FM_COC Certificate 27.3.2023.pdf
27.	Apalachicola_ACR Methodology Deviation Request V2-0_ValidationDeadline_v3_Approved.pdf
28.	SSURGO Soil geodata for FL13, FL39, FL45, FL63, FL77
29.	Apalachicola_Boundary_9_6_2024.shp
30.	ApalachicolaRiver_RP1_Harvest_9_17_24.shp
31.	Apalachicola_Plots_9_6_2024.shp
32.	Apalachicola_RMZ_9_6_2024.shp
33.	Apalachicola_Strata_9_6_2024.shp
34.	Apalachicola Stumpage Prices.xlsx
35.	Apalachicola_MillCapacity_9_11_24.xlsx

36. Apalchiocola_BaselineAttestation.pdf
37. TFG_ART_Field Audit Results.pdf
38. 1stDate_Apalachicola_Start_RP_CO2_10_08_2024.xlsx
39. 2ndDate_Apalachicola_Start_RP_CO2_10_08_2024.xlsx
40. CombineDataGrownToSV.xlsx
41. FVS output files for all modeled prescriptions
42. Apalachicola_RP1_ERT_MR_SectionVI_Appendix.pdf
43. Appendix_D_ApalachicolaRiver_Risk_Analysis_and_Buffer_Determination_Analysis_11_28_24.pdf
44. Apalachicola Title Policy - First American - Fund VIII (Apalachicola).pdf
45. Appendix_A_ApalachicolaRiver_Multi-Site-Design-Document_11_28_2024.pdf
46. Appendix_B_ApalachicolaRiver_ACR-Environmental-and-Social-Impact-Assessment-Report-v1.0_12_13_24.pdf
47. Appendix_C_Apalachicola_River_ACR-SDG-Cont-Report-AFOLU-Project-v1.0_11_28_24.pdf

APPENDIX B—LIST OF FINDINGS

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

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Project ID & Name:	**ACR618 Anew – Apalachicola River Forestry Project**
Project Developer:	**Anew Climate**
Reporting Period:	**RP 1**
List of Findings version:	**3.0**

This document is a private working document generated by Ruby Canyon Environmental (RCE) that lists all the material and non-material findings, requests for additional documentation, requests for clarification, and recommendations for improvement in order to complete the project verification. This document will also be provided by RCE to the Climate Action Reserve (CAR) and will be titled "List of Findings". No information in this document will be made public by RCE or CAR.

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	Open or Closed
CAR 1							
CAR 2							
CAR 3							
NMF 1							
ADR 1	Please provide the measurement dates for all the plots for review.	C3.2/D2/D3	See tab "ADR1" for plot installation dates.	Thank you for the provided data, this item may be closed.			Closed
ADR 2	Please provide the site index soil geodata.	C3.1	The soils database .zip file has been uploaded to the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
ADR 3	Please provide evidence of QA-QC procedures as outlined in the GHG plan.	D2	Internal field audit results conducted by the inventory provider have been added to the "Supporting_Docs" subfolder within the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
ADR 4	Please provide a mill capacity analysis in support of the baseline model that excludes pellet mills (combustible wood products).	C1	A mill capacity analysis (excluding chip & pellet mills) has been added to the "Supporting_Docs" subfolder within the shared verification folder. This includes the MBF/year baseline harvest rate to demonstrate market capacity captured by the baseline.	Thank you for the provided data, this item may be closed.			Closed
ADR 5	Please provide the selected scale slips. See tab ADR 5 for more details.	D3	Scales slips has been placed in the "Harvest" subfolder within the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
ADR 6	Please provide the contact information for the local forest practices inspector.	B1/D2	David Dyson, Portfolio Manager, Larson & McGowin Phone: (229) 376-2116 Email: ddyson@larsonmcgowin.com	Thank you for the provided contact information, this item may be closed.			Closed
ADR 7	Please provide documentation of how the stumpage prices on the "Stumpage_Prices" tab of the "Apalachicola_100Yr_calcs_05_06_2024" workbook were obtained.	B4/C1	Stumpage prices were obtained from the Aurora Sustainable Lands stumpage data aggregated from timber sales on the property. The spreadsheet has been placed in the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
ADR 8	Please provide harvest inspection sheets if possible.	D2	Samples of harvest inspection sheets has been placed in the "Harvest" subfolder within the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
ADR 9	Please provide written correspondence that a professional forester with regional expertise has confirmed the economic feasibility of the baseline harvesting scenario including the volume, size classes, and species mix.	C1	Correspondence with a professional forester regarding baseline assumptions has been added to the "Supporting_Docs" subfolder within the shared verification folder.	Thank you for the provided data, this item may be closed.			Closed
CR 1	In a GIS analysis of the plots layer, more plots were found to be potential walkthrough plots than ones listed as having walkthrough duplications in the tree data (101 and 302). Please clarify if any of the other plots listed int tab CR 1 were walkthrough plots.	D2	Walkthrough plots were identified by the prior proponent and only assessed on plots that were sited near established property lines with such evidence, as opposed to any instance of removed non-forest area. This is a conservative approach to dealing with plots falling near project boundaries near non-forested areas. Plots that are identified as potential walkthrough and are assessed are indicated in the CR1 tab without duplicate tree records.	Thank you for the clarification regarding the treatment of walkthrough plots, this item may be closed.			Closed
CR 2	In an intersection of 'Apalachicola_RMZ_3_21_2023' and 'ApalachicolaRiver_RP1_Harvest_11_2_2023', there is 213.4 acres of overlap. Please clarify how BMPs were conformed to over during harvests within the RP.	D2	Stream and waterbody locations are ground truthed in the field. Once their location is confirmed, the appropriate prescription is applied in accordance with the local BMPs. Operators follow BMPs as directed by the land manager.	Thank you for the clarification regarding the following of BMPs, this item may be closed.			Closed
CR 3	Several forest roads appear to not have been removed from the project boundary, please clarify. See tab CR 3 for details.	B2	Thank you. Additional permanent roads were identified and removed as they were previous covered by windthrown trees and is now cleared and maintained.	Thank you for the clarification regarding the roads, this item may be closed.			Closed
CR 4	Please clarify why green tons of pulpwood is being multiplied by the green tons cubic foot conversion factor when being converted to pounds biomass in columns K and M of Actual_RP1_HWP_Step_1 tab of Apalachicola_RP_ERT_HWP_05_06_2024.xlsx.	C3.2	Apalachicola_RP_ERT_HWP_09_10_2024 has been updated so that green tons of pulpwood are no longer being multiplied by the green tons cubic foot conversion factor and are now being converted straight to pounds.	Thank you for the clarification regarding the HWPs, this item may be closed.			Closed

CR 5	Please clarify why green tons of pulpwood is not being multiplied by average moisture content in the Actual_RP1_HWP_Step_1 tab of Apalachicola_RP_ERT_HWP_05_06_2024.xlsx.	C3.2	The calculation has been updated to the current ERT workbook Apalachicola_RP_ERT_HWP_09_10_2024, see CR4 response as well.	Thank you for the clarification regarding the HWPs, this item may be closed.			Closed
CR 6	In column B on the 'Actual_RP1_HWP_Step_1' tab of the 'Apalachicola_RP_ERT_HWP_05_06_2024' workbook, please clarify the species codes applied to the following: Cypress Spp, Mixed Hardwood and Pine spp.		Species codes have been updated, and generic species codes have been applied consistently to Cypress Spp, Mixed Hardwood, and Pine Spp.	Thank you for the clarification regarding the HWPs, this item may be closed.			Closed
CR 7	In 'Apalachicola_SiteIndex_Calcs_03_29_2023', Birch spp., Elm Spp and Ash Spp have site index coefficients and have SI values calculated on the 'Core Analysis' tab, but do not have basal area ranks assigned in the 'BA_rank' tab. Please clarify.	C3.1	A BA rank has been assigned to all species with SI values in the updated "Apalachicola_SiteIndex_calcs_08_29_2024" workbook.	Thank you for the clarification regarding these site indices, this item may be closed.			Closed
CR 8	Are there known to be any threatened or endangered species within the project area?	B4	There are threatened or endangered species in the region that include Fringed campion (*Silene polypetala*), Eastern purple coneflower (*Echinacea purpurea*), Baldwyn's spiny-pod (*Matelea baldwyniana*), Green violet (*Hybanthus concolor*), Florida torreya (*Torreya taxifolia*). Exact locations of such species are unknown, and if any threatened or endangered species are found in the area, landowner will managed the area using FSC-approved silvicultural practices and meet requirements as set by relevant laws and regulations.	Thank you for the clarification regarding threatened and endangered species, this item may be closed.			Closed
CR 9	Is the project enrolled in any other environmental asset programs for non-carbon benefits?	B4	The project is not enrolled in any other environmental asset program for non-carbon benefits.	Thank you for the clarification regarding other environmental asset programs, this item may be closed.			Closed
CR 10	Please clarify if there are any easement encumbrances that would limit management?	B4	As listed in the title document provided for verification, most easements are right-of-way or surface use easement that would not limit timber management on the property.	Thank you for the clarification regarding access easements, this item may be closed.			Closed
CR 11	For the STS75BA prescription, provided .OUT files only go to 2041. Please clarify.	C3.1	All the out files have been uploaded to the shared verification folder.	Thank you for the updated .OUT files, this item may be closed.			Closed
CR 12	Following a review of the CCPP_T1 and CCPP_T2 . OUT files, the second entry (10 years after 1st entry when the stand is also 110 Basal Area) does not appear to be triggering. See tab CR 12 for examples. Please clarify.	C3.1	This issue has been fixed in the updated key and out files, and subsequent entries are now triggering as expected.	Thank you for the updated .OUT files, this item may be closed.			Closed
CR 13	There are multiple issues with the GHG plan. Please clarify. See tab CR 13 for more details.	GHG Plan	Thanks. The GHG plan has been updated. Detailed response are in CR13 tab.	Thank you for the updates, table A3 has "Ruby Canyon Environ-mental" in the Contact Information column.	Thanks, Table A3 has been corrected.	Thank you for the updated table, this item may be closed.	Closed
CR 14	In the 'TreeData' tab of 'Apalachicola_Start_RP_CO2_11_03_2023' all the trees have the same measure date. Please clarify.	D2	The original inventory was conducted between 7/19/2021 and 10/19/2022. Butt swell in cypress and tupelo trees was measured incorrectly in the original inventory in some plots. Re-measurement was conducted on a few trees in the affected plots in 2023. A single inventory tree list was generated, replacing the re-measured trees in the original inventory data. Everything was grown to the site vist date, once from first inventory date, and once from second inventory date. A single treelist was then generated, replacing the re-measured trees grown to the site vist date with the originalally inventoried trees that are also grown to the site visit date. So, the date listed in measurement date is the site visit date that all tree trees were grown to.	Please provide guidance or context from the registry that confirms a single grown to date is acceptable to meet the methodology.	Thanks, additional intermdiate workbooks were uploaded to the verification folder to show how plots were grown different based on the measurement date rather than a single grown to date. It also appears that the previous uncertainty value was pulling from the SV stats that may cause the confusion. This has been corrected, and the uncertainty values are now corrected to use data from "Stats_InvDate" tab that was based on actual plot measurement date in the CO2 workbook to meet the methodology requirement.	Thank you for the clarification regarding tree growth and recalculated uncertainties, this item may be closed.	Closed
CR 15	In 'Apalachicola_Plots_03_28_20233', plot 356 is typed as HWD. However, in an intersection of it and 'Apalachicola_Strata_3_21_2023', it was found to be in the CYP stratum. Please clarify.	D2	Plot 356 is updated to the CYP stratum in the current run	Thank you for the clarification regarding this plot, this item may be closed.			Closed
CR 16	In 'Apalachicola_SiteIndex_Calcs_08_29_2024' please clarify the choice of longleaf and slash pine site index coefficients as there are newer curves in the locality the proejct is in.	C3.1	Longleaf and Slash pine coefficients were used based on the guidance from the FVS-SN variant overview (page 13). The coefficients from pages 107 and 99 of Carmean and Others (1989) were used, based on Table 3.4.1 of the FVS-SN variant overview.	Thank you for the updated site index values, this item may be closed.			Closed
CR 16	In 'Apalachicola_SiteIndex_Calcs_08_29_2024' please clarify the choice of site index coefficients for southern red, overcup, and laurel oaks.	C3.1	Based on the guidance from the FVS-SN variant overview, Table 3.4.1, coefficients for Southern Red Oak were taken from page 52 of Carmean and others (1989), for Laurel Oak, coefficients were updated using page 73 of Carmean and others (1989), and for Overcup Oak, coefficients were updated using page 60 of Carmean and others (1989).	Thank you for the updated site index values, this item may be closed.			Closed
CR 17	In 'Apalachicola_SiteIndex_Calcs_08_29_2024' please clarify the use of site index chesnut oak coefficients for swamp chesnut oak, as they do not occupy similar forest types.	C3.1	The coefficient for Swamp Chestnut Oak is updated based on the guidance from the FVS-SN variant overview (page 15). Coefficients from pages 59 of Carmean and Others (1989) were used, based on Table 3.4.1 of FVS-SN variant overview	Thank you for the updated site index values, this item may be closed.			Closed

CR 16	In the 'CoreAnalysis' tab of 'Apalachicola_SiteIndex_Calcs_08_29_2024' the longleaf pine on plot 147 has a DBH age of 64 years old and has 6 years with a rounded site index of 80 The curve currently being used (Longleaft pine USDA 1929) states to add 5 years to the DBH age for rounded site indices between 65 and 95. Please clarify.	C3.1	This has been corrected in updated SI calcs file "Apalachicola_SiteIndex_Calcs_09_30_2024"	The same addition issue is happening in 'CoreAnalysis' tab of 'Apalachicola_SiteIndex_Calcs_10_01_2024' for the trees on plots 103, 107, 190, 280, 290, 309, 414, 418, 482, 509, 511. Please clarify.	Thank you for bringing this to our attention. Corrections have been made for all the plots in the updated SI files "Apalachicola_SiteIndex_calcs_10_10_2024".	Thank you for the updated site index values, this item may be closed.	Closed
CR 17	In the 'CoreAnalysis' tab of 'Apalachicola_SiteIndex_Calcs_08_29_2024' the longleaf pine on plot 147 has a DBH age of 64 years old and has 6 years with a rounded site index of 80 The curve currently being used (Longleaft pine USDA 1929) states to add 5 years to the DBH age for rounded site indices between 65 and 95. Please clarify.	C3.1	Please see a response CR16	Thank you for the updated site index values, this item may be closed.			Closed
CR 18	In the 'PlotSoilMU' tab of 'Apalachicola_SiteIndex_Calcs_08_29_2024' multiple plots are associated with soils based on a mukey that they do not fall in. See tab CR 18 for an example. Please clarify.	C3.1	Correction has been made in the updated SI calcs file "Apalachicola_SiteIndex_Calcs_09_30_2024"	Thank you for the updated site index values, this item may be closed.			Closed
CR 19	In the 'Stumpage_Prices' tab of 'Apalachicola_100Yr_calcs_09_10_2024' Loblolly-Bay has been assinged the same prices as Loblolly Pine. Loblolly-Bay is a hardwood. Please clarify.	B4/C1	The stumpage price for 'Loblolly-Bay' has been updated in the updated "Apalachicola_100Yr_calcs_10_01_2024"	Thank you for the updated stumpage price values, this item may be closed.			Closed
CR 20	In the 'Stats_XX' tabs of 'Apalachicola_Start_RP_CO2_09_09_2024' the concatenate functions in column J are misalinged causing an error with the calculation of standard deviations in column M. Please clarify.	C5	This has been corrected in the "Apalachicola_Start_RP_CO2_10_01_2024"	Thank you for the clarification regarding the recalculated uncertainties, this item may be closed.			Closed
Recommendations for Improvement							
1	It may be of use to include note somewhere explaining why all tree measurement dates are the same in the carbon calcs, GHG plan, the inventory manual, or somewhere else.						
2							