American Carbon Registry (ACR)

Finite Carbon – AMC Maine Woods Initiative IFM Project Validation/Verification Report

Offset Project Name:	Finite Carbon – AMC Maine Woods Initiative IFM
ACR Project ID	ACR571
American Carbon Registry Standard	V6.0
Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands	V1.3
Reporting Period:	22 July 2020 – 31 March 2021
Aster Global Project Number:	21001.00
Report Date:	17 January 2023 (v3)

Project Proponent:	**Technical Consultant:**
AMC Maine Woods Initiative LLC Dave Publicover 603-466-8140 dpublicover@outdoors.org 10 City Square, Boston MA 02129	Finite Carbon Nate Hanzelka 763-744-7556 nhanzelka@finitecarbon.com 435 Devon Park Drive 700 Building, Wayne, PA 19087

Offset Verification Body:
Aster Global Environmental Solutions, Inc. 3800 Clermont St. NE North Lawrence, Ohio 44666 330-294-1245

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1 Executive Summary

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

By ACR definition, the project is considered an improved forest management project (IFM). Project lands are located within Piscataquis County, Maine. The project uses Improved Forest Management to defer harvesting, lengthen rotations, retain standing dead wood, and protect riparian areas, wetlands, and significant natural communities.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on approximately 38,221 acres. The project asserts total GHG reductions/removals of 282,557 $MtCO_2e$ for the reporting period (22 July 2020 – 31 March 2021).

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

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

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the net GHG reductions/removals of 237,234 $MtCO_2e$ by the project during the verification period/reporting period (22 July 2020 – 31 March 2021).

2 Introduction

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

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on tracts spanning 38,221 acres. The project asserts net GHG reductions/removals of 237,234 $MtCO_2e$ for the first reporting period (22 July 2020 – 31 March 2021).

2.1 Contact Information – Roles and Responsibilities

Project Owner / *Project Proponent*:	Dave Publicover AMC Maine Woods Initiative LLC dpublicover@outdoors.org	Finite Carbon Nate Hanzelka nhanzelka@finitecarbon.com
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 330-294-1242 3800 Clermont St NW North Lawrence, Ohio 44666	
	Mansfield Fisher – Lead Verifier	
	Caitlin Sellers – Team Member	
	Taek Joo Kim – Team Member	
	Matthew Perkowski – Team Member	
	Eric Jaeschke – Team Member	
	Sandesh Shrestha – Team Member/Trainee	
	Matthew Campbell – Team Member/Trainee	
	Caris Lyons – Team Member/Trainee	
	Ashley Laux – Team Member/Trainee	
	Shawn McMahon – Senior Internal Reviewer	
	Janice McMahon – QA/QC	

2.2 Project Description

By ACR definition, the *Project* is considered an improved forest management project (IFM). Project lands are located in Piscataquis County, Maine. The project uses Improved Forest Management to defer harvesting, lengthen rotations, retain standing dead wood, and protect

riparian areas, wetlands, and significant natural communities. The baseline scenario represents an aggressive harvest regime, targeted to maximize net present value at a discount rate of 4%. The project scenario consists of managing the forestland to sustainably generate timber products while providing recreational, ecological, and environmental benefits.

2.3 Objective

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

2.4 Criteria

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

- *ACR Carbon Registry Standard (v6.0)*
- *ACR Validation and Verification Standard (v1.1)*
- *ACR Tools for Risk Analysis and Buffer Determination (v1.0)*
- *Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands (v1.3)*

2.5 Scope

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

Baseline Scenario	The baseline scenario is an aggressive industrial harvest regime, targeted to maximize net present value.
Activities/Technologies/Processes	Improved Forest Management utilizing the ACR methodology for Non-Federal U.S. Forestlands.
Sources/Sinks/Reservoirs	Carbon Pools: Above-ground biomass Below-ground biomass Standing dead wood Harvested wood products Sources: Burning of biomass

	Market leakage
GHG Type	CO_2 and CH_4
Project Location	Piscataquis County, Maine consisting of approximately 38,221 acres of forestland
Time Period	Project Start Date: 22 July 2020 Project Crediting Period: 22 July 2020 – 21 July 2040 Verification Period: 22 July 2020 – 31 March 2021

2.6 Level of Assurance

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

2.7 Materiality

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

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

For this Monitoring Period, the calculation is as follows:

Materiality Threshold	
Contributions to Offset Materiality by Type ($mTCO_2e$):	
Total reported GHG Reductions/Removals	282,557
Project Emission Reduction Assertion	282,557
Verifier Emission Reduction Assertion	282,557
[(282,557– 282,557)/ 282,557] *100	0.00%
% Error	0.00%

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

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

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

Quantitative uncertainty was primarily evaluated through independent data checks of the proponent's quantification materials. No differences were found using this method of quantitative uncertainty assessment. Please see Section 4.6.8 of this report where the impacts of Total Project Uncertainty (UNC_t) are reported. The audit team found no differences or discrepancies in ERT issuance.

Related to the uncertainty assessment, the audit team also evaluated; "whether the project data and information supporting the GHG assertion were based on assumptions and industry defaults, future projections, and/or actual historical records (ACR Validation and Verification Standard v. 1.1 Chapter 12). It was determined that the project data and information supporting GHG assertions were of high quality. The project was confirmed to have adopted a sensible and appropriate approach to the grow forward for the inventory. Industry defaults were in line with the audit team's expectations (e.g., CO_2 to Carbon biomass conversion factor of 3.664) and approved IFM methodology.

2.8 Validation and Verification Body's QA/QC System

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

validation and verification to ensure the audit team followed all procedures that are outlined in the Aster Global Management Systems Manual.

3 Validation Process and Findings

3.1 Validation Process

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

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

3.1.1 ACR Standard Requirements/Eligibility

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

- The project started on 22 July 2020, which is after the earliest allowable start date of 01 January 2000.
- The *Project Proponent* commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they are eligible to be harvested by the *Project Proponent.*
- Project lands meet the definition of "forestland."

3.1.2 Approved Methodology

The project utilized the following methodology and tools: Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, version 1.3; and the ACR Tool for Risk Analysis and Buffer Determination, version 1.0.

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

- The project occurs on non-federal U.S. forestlands.
- There is clear title to land and timber rights.

- There is clear title to offsets.
- The project area is able to be harvested by the *Project Proponent*.
- The project area meets the definition of Forestland.
- The project area is currently FSC certified.

3.2 Validation Findings and Conclusions

During initial validation, the Aster Global team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project validation process. These NCRs and CLs provided needed clarity to ensure that the GHG Project Plan was in compliance with ACR's Standard. Methodological equations and computational approach for uncertainty were examined and confirmed to be consistent with the detailed requirements of the methodology for the baseline and project scenarios and overall project computations.

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

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

4 Verification Process, Findings, and Conclusions

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

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

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

4.1 Desktop Assessment

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

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

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

4.2 Site Visit

Aster Global conducted an on-site assessment of the project lands on 20-23 July 2021, during the validation and initial verification assessment for the *Project*. The site visit was used to review project records with representatives of the *Project Proponent*, discuss the calculation of carbon pools and sinks, visit random portions of the ownership for reconnaissance and ground-truth of the submitted data, and monitoring approach. The verification sample size of 10 plots included approximately 5% of the total inventoried plots.

During the site visit, the following plots were selected for remeasurement as part of field verification:

Selection Number	Plot Number
1	193
2	23
3	51
4	76
5	134
6	258
7	122
8	237
9	210
10	261

Field review included the following aspects:

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

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

4.3 Quantitative Review

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

4.4 Meetings/Interviews

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

Date	Attendees	Topics Discussed
7 July 2021	Matthew Perkowski Eric Downing Matt Smith Nathan Hanzelka	Opening Meeting, preliminary review of verification and sampling plan, review of travel logistics, project timeframes and deadlines.
15 October 2021	Matthew Perkowski Caris Lyons Eric Downing Nathan Hanzelka Brian Sharer	FVS/modeling and calculation walkthrough

20 July 2021	Matthew Perkowski Matt Smith Nathan Hanzelka	Field Verification Opening Meeting - opening meeting for the site assessment including general introductions, review of verification and sampling plan if modifications are necessary, discussion of verification finding/resolutions to date.
23 July 2021	Matthew Perkowski Matt Smith Nathan Hanzelka	Field Verification Closing Meeting - closing meeting for the site assessment including general site visit findings, comments and questions on the validation/verification process, timing.
17 November 2022	Mansfield Fisher Eric Downing	Closing Meeting - Review of draft validation/verification report -Next steps - Request feedback on process

4.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	15 February 2021
ACR approval of ACR-Specific COI Form	26 February 2021
Submission of Verification and Sampling Plan to *Project Proponent* for approval	12 July 2021
Opening meeting with *Project Proponent*	07 July 2021
Submission and Receipt of signed Verification and Sampling Plan to and from *Project Proponent* for approval	14 July 2021
Corrective actions/clarification submitted	19 October 2022
Corrective actions/clarification submitted	1 November 2022
Corrective actions/clarification submitted	2 November 2022
Corrective actions/clarification submitted	2 November 2022
Aster Global completes review	14 November 2022

Aster Global holds closing meeting and finalizes report and submits to ACR and *Project Proponent*	17 November 2022

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that is intended to sustainably generate timber products while providing significant recreational, ecological, and environmental benefits, including the maintenance of large blocks of forest and wildlife habitat. The *Project* is in compliance with ACR's Standard. Specific details are located in the Validation portion of this report.

4.6.2 Additionality

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

4.6.3 Permanence and Risk Mitigation

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

The *Project Proponent* utilized the ACR-approved risk assessment tool. Aster Global reviewed and assessed the implementation and outputs of the tool provided by the *Project Proponent* and agrees with the calculated buffer withholding of 16.04%.

4.6.4 Baseline and Leakage

Aster Global confirms the project baseline as an aggressive harvest regime, targeted to maximize net present value at a discount rate of 4%. This common practice baseline scenario was noted in the area by Aster Global while on the site visit. The final baseline scenario was calculated as the maximization of NPV of plausible harvest regimes.

The *Project Proponents* accounted for market leakage by applying a default market leakage discount factor of 40%, per the methodology requirements. The calculation of this default market leakage discount factor of 40% was confirmed by Aster Global.

4.6.5 Monitoring

Aster Global confirmed the continued appropriateness and implementation of the project monitoring plan, which details monitored data and parameters, measurements, timing, and data storage procedures. The project has outlined data management procedures including QA/QC procedures in the document titled *ACR571 Appendix B. Inventory Specifications* and in Section

D1 of the GHG Plan. The VVB reviewed both the GHG Plan and forest inventory SOPs and confirmed that the data management system is in place and the VVB is reasonably assured that the implemented data management system has been appropriately applied.

4.6.6 Community and Environmental Impacts

Aster Global confirms the project has evaluated community and environmental impacts and has not identified any negative community or environmental impacts therefore no mitigation plan has been developed.

4.6.7 Stakeholders Comments

No formal stakeholder consultation was conducted in advance of the project, nor was any required as the project area is privately held property and the project states "no other individuals or entities meet the ACR definition for stakeholder." Furthermore the GHG Plan states "if the Project Proponent is contacted by any persons or entities regarding the project, the Project Proponent will provide references to the publicly available documentation for the project."

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Units
Baseline Emissions / Reductions	-399,366.78 tCO_2e
Project Emissions	71,561.88 tCO_2e
Leakage	188,371.46 tCO_2e
Uncertainty Deduction Rate	0%
Buffer Pool Contribution 2020 (tCO_2e)	29,200
Buffer Pool Contribution 2021 (tCO_2e)	16,123
2020 GHG emission reductions total (tCO_2e)	125,180
2021 GHG emission reductions total (tCO_2e)	69,117
2020 GHG removals total (tCO_2e)	27,663
2021 GHG removals total (tCO_2e)	15,274
Net Emission Reduction Tonne(s) (ERTs)	237,234 ERTs

4.7 Verification Findings

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

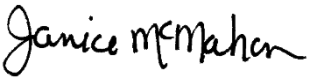
The complete list of verification findings and resolutions has been compiled and located in Appendix A.

4.8 Verification Results/Conclusions

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

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the net GHG emission removal of 237,234 tCO_2 equivalents by the project during the verification period/reporting period (22 July 2020 – 31 March 2021).

Submittal Information:

Report Submitted to:	AMC Maine Woods Initiative LLC Finite Carbon American Carbon Registry
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	 Mansfield Fisher Lead Verifier
Aster Global Internal Reviewer Name and Signature:	 Shawn McMahon Senior Internal Reviewer
Aster Global Sr. Vice President/Technical Director Name and Signature	 Janice McMahon President
Date:	17 January 2023

Appendix A – Aster Global Validation/Verification Findings

Finding Number	1
American Carbon Registry Standard Version 6.0, July 2019	The Project Proponent shall establish and apply quality assurance and quality control (QA/QC) procedures to manage data and information, including the assessment of uncertainty in the project and baseline scenarios. QA/QC procedures shall be outlined in the GHG Project Plan.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan, Inventory Specification
Validation or Verification or Both	Validation
Findings	QA/QC data management procedures are outlined in the Forest Inventory Specification Document. However, we did not locate them in the GHG Plan, as required.
Round 1 NCR/CL/OFI	CL: Please include QA/QC procedures in the GHG Plan, and ensure they cover all data and information, including the assessment of uncertainty.
Round 1 Response from Project Proponent	AMC spec draft 2.1 Voluntary 2020.pdf' renamed to 'ACR571 Appendix B. Inventory Specifications.pdf' and uploaded to new 'Appendices' folder in the data room. This brings the QA/QC procedures under the cover of the GHG Project Plan, in conformance with the requirements and as approved by ACR.
Findings - Round 2	The QA/QC procedure included in the Inventory Specifications are now included as an appendix to the GHG Plan. **This item is addressed.**

Finding Number	2
American Carbon Registry Standard Version 6.0, July 2019	Start Date6,7 - ACR defines the Start Date for all projects other than AFOLU as the date on which the project began to reduce GHG emissions against its baseline. ACR defines the eligible Start Date(s) for AFOLU project types in Annex A, “ACR Requirements for AFOLU-Based Carbon Projects.” - Non-AFOLU Projects must be validated within 2 years of the project Start Date. AFOLU Projects must be validated within 3 years of the project Start Date. One exception applies to these timeframes: Projects using a newly approved methodol-ogy7F7 or a newly approved modification that expands the eligibility of a previously published methodology8F8 may submit it for listing with ACR within 10 years of the project Start Date. However, the date of listing submittal must be within 6 months of the methodology publication date, and the project must then be validated within 2 years of the listing. The Start Date and the start of the Minimum Project Term shall be the same. The Start Date and the start of the first Crediting Period are generally the same, unless otherwise allowable in the relevant methodology.

Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Part H1
Validation or Verification or Both	Both
Findings	The GHG Plan states that the start date of July 22, 2020, is "the date on which a Carbon Offset Transaction Terms Agreement between the Project Proponent and a purchaser of the ERTs was fully executed." However, the audit team was unable to find evidence of this Agreement.
Round 1 NCR/CL/OFI	CL: Please provide a copy of the Carbon Offset Transaction Terms Agreement for the audit team to review.
Round 1 Response from Project Proponent	The relevant pages from the contract have been uploaded to the 'Other Supporting Docs' folder in the 'GHG Project Plan' folder in the data room as 'ACR571 Project Start Date.pdf'
Findings - Round 2	The Carbon Offset Transaction Terms Agreement signed by the Project Proponent and a purchaser of ERTs was provided to the audit team. The agreement was signed July 22, 2020, which is the project start date. **This item is addressed.**

Finding Number	3
American Carbon Registry Standard Version 6.0, July 2019	Project title, purpose(s), and objective(s);
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Validation
Findings	The audit team was unable to locate where the project purpose and objectives are stated in the GHG Plan.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to state the purpose and objectives of the Project.
Round 1 Response from Project Proponent	See expanded section A.5 Brief Summary of Project for further detail on purpose and objectives.

Findings - Round 2	Section A5 of the GHG Plan has been updated and now includes the purpose and objectives of the project. **This item is addressed.**

Finding Number	4
American Carbon Registry Standard Version 6.0, July 2019	Physical conditions prior to project initiation;
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Validation
Findings	The audit team was unable to find where physical descriptions prior to the project initiation are described.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criteria or clarify for the audit team how this criteria is satisfied.
Round 1 Response from Project Proponent	There is a brief description at the start of section A.5 Project Action. This has been expanded in the latest version.
Findings - Round 2	Section A6 of the GHG Plan has been updated and now includes the physical conditions of the project area prior to the project initiation. **This item is addressed.**

Finding Number	5
American Carbon Registry Standard Version 6.0, July 2019	Project technologies, products, services, and expected level of activity;
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Validation
Findings	It is unclear how this criteria is satisfied.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criteria or clarify for the audit team how this criteria is satisfied.

Round 1 Response from Project Proponent	See expanded section A.6 Project Action.
Findings - Round 2	Section A6 of the GHG Plan has been updated and now includes a description of project technologies, products, services, and expected level of activity. **This item is addressed.**

Finding Number	6
American Carbon Registry Standard Version 6.0, July 2019	Identification and description of the Sustainable Development Goals to which the project impacts are aligned and positively contribute.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Validation or Verification or Both	Validation
Findings	The audit team was unable to find where Sustainable Development Goals are discussed in the GHG Plan.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criteria.
Round 1 Response from Project Proponent	See update to section F.1 Net Positive Impacts, figure F.1.4
Findings - Round 2	Section F1 of the GHG Plan has been updated to state which SDGs the project activities contribute to. T**his item is addressed.**

Finding Number	7
American Carbon Registry Standard Version 6.0, July 2019	4. An assessment of the project's environmental risks and impacts, including factors such as climate change mitigation and adaptation, biodiversity, air quality, water quality, soil quality, and ozone quality, as well as the protection, conservation, or restoration of natural habitats such as forests, grasslands, and wetlands. The assessment shall: 1) identify each risk/impact; 2) categorize the risk/impact as positive, negative, or neutral and substantiate the risk category; 3) describe how any negative impacts will be avoided, reduced, mitigated, or compensated; 4) detail how risks and impacts will be monitored, and how often and by whom; and 5) describe how positive impacts contribute to sustainable development goals.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Part F
Validation or Verification or Both	Validation
Findings	It is unclear how the environmental risks and impacts assessment included in Section F of the GHG Plan satisfies this criteria.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criteria.
Round 1 Response from Project Proponent	See section F.1 Net Positive Impacts, figure F.1.4
Findings - Round 2	Section F1 of the GHG Plan has been updated and now includes an assessment of the project's environmental risks and impacts. There are no negative potential impacts identified by the project, and the expected positive impacts are carbon sequestration, conservation of natural forest habitat, protection of plant and animal species, water quality protection, and projection from erosion and degradation. **This item is addressed.**

Finding Number	8
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Project Proponents must demonstrate there is no activity-shifting leakage above the de minimis threshold.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E3
Validation or Verification or Both	Val
Findings	The GHG Plan Section E3 attests that AMC is certified by FSC, demonstrating that no activity-shifting leakage will occur. However, the audit team was not provided evidence of FSC certification.
Round 1 NCR/CL/OFI	CL: Please provide the audit team with verifiable evidence that all property owned by AMC is certified under FSC.

Round 1 Response from Project Proponent	AMC's forest management is certified by the Forest Stewardship Council®, the global leader in responsible forest certification. See section E3. Leakage, which references license code FSC-C008922 and also https://www.outdoors.org/conservation/priorities/forests-and-water/responsible-forestry/. A copy of the certificate has also been uploaded to the 'Ownership Docs' folder in the data room (https://app.vaultrooms.com/#!/documents).
Findings - Round 2	The VVB acknowledges the response and certification document provided. The VVB confirmed that AMC's forest management is certified by the FSC as a part of Group Forest Management by The Nature Conservancy. **This item is addressed.**

Finding Number	9
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	be certified by FSC, SFI, or ATFS or become certified within one year of the project Start Date; or
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Val
Findings	The audit team was unable to find evidence that FCS, SFI, or ATFS certification has been completed or will be completed within one year of the project start date.
Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence that this criteria is satisfied.
Round 1 Response from Project Proponent	See response above.
Findings - Round 2	The VVB acknowledges the response and certification document provided. The VVB confirmed that AMC's forest management is certified by the FSC as a part of Group Forest Management by The Nature Conservancy. **This item is addressed.**

Finding Number	10

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	have its forest management plan sanctioned by a by a senior government official within a state, or a state agency, or a federal agency
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Val
Findings	The audit team was unable to locate the project forest management plan in the project documents provided.
Round 1 NCR/CL/OFI	CL: Please provide the project forest management plan.
Round 1 Response from Project Proponent	The Project Proponent has not selected this option to meet the requirement. However, the management plan has been uploaded to the 'Ownership Docs' folder in the data room.
Findings - Round 2	The VVB acknowledges the response and management plan document provided. **This item is addressed.**

Finding Number	11
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The Project Proponent must provide a detailed description of the geographic boundary of project activities.
Applicability to the Project (Y or N/A)	Y

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan, GIS files
Validation or Verification or Both	Both
Findings	The audit team noticed there are several maps included as appendices. Additionally, "The project is located in Piscataquis County in the state of Maine," as stated in Section A4 of the GHG plan. The GHG plan should, however, include a detailed description of location, geographic, and physical information allowing for unique identification and delineation of the specific extent of the project, including GPS coordinates, as mentioned in the methodology requirement and in the GHG plan template.
Round 1 NCR/CL/OFI	CL: Please address in line with the findings.
Round 1 Response from Project Proponent	In addition to the map in section A.4 Location, the GHG Project Plan references and is inclusive of the project geodatabase (ACR571_RP1.gdb), which meets the ACR requirements to detail the project location and delineate the extent.
Findings - Round 2	The VVB acknowledges the response with additional clarification provided here. The VVB is reasonably assured that this addresses the findings. **This item is addressed.**

Finding Number	12
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The Start Date is when the Project Proponent began to apply the land management regime to increase carbon stocks and/or reduce emissions.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Val

Findings	The start date is when a Carbon Offset Transaction Terms Agreement was signed between the Project Proponent and purchaser of ERTs was executed, however, the audit team has not been provided the referenced agreement to verify the start date is appropriate.
Round 1 NCR/CL/OFI	CL: Please provide a copy of the signed and dated Carbon Offset Transaction Terms Agreement between the Project Proponent and a purchaser of the ERTs.
Round 1 Response from Project Proponent	The relevant pages from the contract have been uploaded to the 'Other Supporting Docs' folder in the 'GHG Project Plan' folder in the data room as 'ACR571 Project Start Date.pdf'
Findings - Round 2	The Carbon Offset Transaction Terms Agreement signed by the Project Proponent and a purchaser of ERTs was provided to the audit team. The agreement was signed July 22, 2020, which is the project start date. **This item is addressed.**

Finding Number	13
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The Project Proponent shall demonstrate that the proposed project activity exceeds the common practice of similar landowners managing similar forests in the region.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section A6, C2
Validation or Verification or Both	

Findings	The project demonstrates how the project activity will exceed previous management practices in Section A6 and C2 of the GHG Plan; however, it is unclear to the audit team how the project activity exceeds the current common practice of similar landowners managing similar forests in the region. The GHG plan describes that much of the region is under industrial ownership, however it is unclear to the audit team how a comparison between industrial ownership and a conservation organization ownership is appropriate. Further, it is unclear to the audit team what evidence supports the project's claim that common practice is maximizing NPV through intensive management practices.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide verifiable evidence that the project activity exceeds current common practices of similar landowners in the region.
Round 1 Response from Project Proponent	The common practice test is not intended by ACR to be applied specifically to nonprofit land trusts in this context. Similar landowners refers to other private landowners. Please also see workbook 'AMC_SuperSection_CP.xlsx' (GHG Project Plan/Other Supporting Docs in the data room) for comparison of project stocks to regional, 'Common Practice' stocking levels derived from FIA data. Through the landowner's commitment to retain and sequester carbon per their enrollment in the IFM project, they will continue to increase the carbon stocking levels above those of the regional Common Practice values. The first paragraph is not directly asserting that the common practice is maximizing NPV, merely seeking to characterize the practices of landowners and managers with a fiduciary responsibility to maximize the return on investment under management. The assessment of common practice (in mtCO2e above ground live carbon) for private landowners, based on FIA data for the forest types in the supersections in which the project is located, serves as the demonstration that the project activity exceeds common practice, as measured by outcomes through the FIA inventory of private forestland.
Findings - Round 2	The VVB acknowledges the response and additional information provided. After reviewing the response provided here, the text added to the GHG plan, and "AMC_SuperSection_CP.xlsx", the VVB is reasonably assured that the findings issued have been addressed. However, the VVB noted total project area reported in the workbook (AMC_SuperSections_CP.xlsx) does not match with area calculated based on Feature Class "ACR571_Strata" provided in ACR571_RP1.gdb. Furthermore, the area reported in Section B3. does not match the area reported in Table C2.1. It is unclear how such a discrepancy exists.
Round 2 NCR/CL/OFI	NCR: Please address in line with the findings.

Round 2 Response from Project Proponent	The area field was previously not updated after intersecting with the Supersections layer. The intersection was redone and the acreage correctly updated. See AMC_SuperSections_CP_v1.1.xlsx and also the updated Table C2.1 in the GHG Project Plan.
Findings - Round 3	The VVB acknowledges the response and update made in "AMC_SuperSections_CP_v1.1". The VVB confirmed that area values are corrected in the workbook and correctly reported in Table C2.1 of the GHG plan.

Finding Number	14
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Financial barriers can include high costs, limited access to capital, or an internal rate of return in the absence of carbon revenues that is lower than the Proponent's established minimum acceptable rate.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section C3
Validation or Verification or Both	Val
Findings	It is unclear to the audit team which of the financial barriers described in the methodology is used to substantiate that the project activity faces an implementation barrier. It is understood that the project activity will not maximize NPV as other possible management regimes would, however it is unclear if this rate of return in the absence of carbon revenues is lower than the Project Proponent's minimum acceptable rate.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and ensure to include a description of the financial barrier that project faces in the GHG Plan in line with the methodology.
Round 1 Response from Project Proponent	The NPV calculations and comparisons for the two scenarios is the 'solid quantitative evidence' available, as AMC does not have an Internal Rate of Return that can be used for this purpose.
Findings - Round 2	Thank you for the clarification. The audit team reviewed the NPV analysis and updated GHG plan. The audit team confirms that the project faces a financial barrier as shown in the NPV analysis provided to the audit team. **This item is addressed.**

Finding Number	15
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The baseline determination is project-specific and must describe the harvesting scenario that would maximize NPV of perpetual wood products harvests over a 100-year modeling period.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Data checks
Validation or Verification or Both	
Findings	The values provided in the GHG workbook in the 'WS_All_Report' tab conflict with the REMSOFT output presented in "ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation.xlsx". It is unclear how the data used and related downstream computation are appropriate given the discrepancies.
Round 1 NCR/CL/OFI	NCR: Please ensure that baseline determination is the NPV maximized output, in line with the finding. Additionally, please correct all related downstream data and documentation.
Round 1 Response from Project Proponent	An updated version of the 'Harvest Schedule Calculation' workbook has been uploaded to Vault reflecting the correct WS model output file (see 'ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation_v2_102022'). The 'WS_Report' tab in the previous Harvest Schedule Calculation workbook had not been updated for a correction made in the Harvested Wood Carbon Delivered to Mill (HWCDM) WS model outputs on 7/15/21. Note that this correction only impacted the HWCDM outputs, all other WS outputs remained the same.
Findings - Round 2	The VVB acknowledges the response and updated files provided. The VVB reviewed the updated workbook "ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation_v2_102022" and confirmed that the values align with "WS_ALL_Report" tab in GHG workbook. **This item is addressed.**

Finding Number	16

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The project scenario by definition will result in a lower NPV than the baseline scenario.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Validation or Verification or Both	Val
Findings	Section C3 of the GHG Plan attests that the project NPV is only 70% of the baseline scenario, however the described NPV_Project model tab was not presented for review.
Round 1 NCR/CL/OFI	CL: Please provide the NPV_Project model tab for review, in line with statements made within the GHG plan.
Round 1 Response from Project Proponent	An updated version of the ERT workbook has been provided to reflect the lower NPV of the project scenario relative to the baseline scenario (see 'ACR571 GHGPP Calculations Draft_102122'). Note that this value is actually much lower (16%) than the originally stated 70% value.
Findings - Round 2	The VVB acknowledges the response and updated version of the ERT workbook with NPV_Project model. The VVB reviewed the updated workbook and confirmed that this criteria is satisfied. **This item is addressed.**

Finding Number	17

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Non-governmental organization - 4%
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E1.3.7.5
Validation or Verification or Both	Val
Findings	The project uses the correct real discount rate of 4% in line with the methodology for nonprofit ownership type within the GHG plan, however the value applied within the ACR571 GHGPP Calculations Draft uses a value of 5%. It is unclear how this is appropriate and in line with both the GHG plan and the methodology.
Round 1 NCR/CL/OFI	NCR: Please ensure that the correct discount rate is used in the determination of the NPV maximized baseline.
Round 1 Response from Project Proponent	Calculation workbook has been updated to reflect the 4% discount rate (see 'ACR571 GHGPP Calculations Draft_102122'). The 5% rate in the workbook was erroneously included from a previous project.
Findings - Round 2	The VVB acknowledges the response and updated workbook. The VVB reviewed the updated workbook "ACR571 GHGPP Calculations Draft_20221023" and confirmed that correct discount rate (4%) is applied. **This item is addressed.**

Finding Number	18

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Required inputs for the project NPV calculation include the results of a recent timber inventory of the project lands, prices for wood products of grades that the project would produce, costs of logging, reforestation and related costs, silvicultural treatment costs, and carrying costs.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Validation or Verification or Both	
Findings	Harvest price data was provided from the landowner and the state of Maine, however the audit team is unable to confirm how the values displayed on the modeling call and used within Remsoft were specifically determined in line with those data sources.
Round 1 NCR/CL/OFI	CL: Please provide clear detail on how price data were determined and used within the baseline modeling, providing clear guide to the values applied and their source.
Round 1 Response from Project Proponent	A supplementary workbook with a more detailed explanation of the price forecasts used in the baseline has been provided (see 'ACR571_TimberPriceExpl_102122').
Findings - Round 2	The VVB acknowledges the response and additional file provided. The VVB reviewed the supplementary workbook and confirmed price forecasts used. **This item is addressed.**

Finding Number	19

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Baseline carbon stock change must be calculated for the entire Crediting Period.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E1
Validation or Verification or Both	
Findings	The baseline carbon stock change is not reported in the GHG plan for the entire crediting period.
Round 1 NCR/CL/OFI	NCR: Please clarify in line with the finding and update the GHG Plan to report the baseline carbon stock change for the entire crediting period.
Round 1 Response from Project Proponent	Section E5 of the GHG plan has been updated to include the total change in baseline stocks.
Findings - Round 2	The VVB acknowledges the response and update made in the GHG plan. **This item is addressed.**

Finding Number	20
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	1. Determining the amount of carbon in trees harvested that is delivered to mills (bole without bark).
Applicability to the Project (Y or N/A)	Y

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Worksheet; AMC_Harvest_MillReceiptData.xlsx
Validation or Verification or Both	
Findings	The audit team noted that volumes in the project calcs tab of the GHG workbook do not align with "AMC_Harvest_MillReceiptData.xlsx" workbook. It is unclear how this is appropriate. The audit team noted that volumes for spruce fir are broken out to species, however no data is presented to break this sort out to a species level. It is unclear how this was done or is appropriate. The audit team noted that within the file "AMC_Harvest_MillReceiptData.xlsx" negative volumes and weights are included. It is unclear what these are and how they are appropriate. The audit team noted that within the file "AMC_Harvest_MillReceiptData.xlsx" record data is presented but no support for these records is presented. The audit team randomly determined a set of records for review. Please provide the following tickets for review: 366232, 361523, 353797,81905,367089
Round 1 NCR/CL/OFI	CL: Please address verifier findings.

Round 1 Response from Project Proponent	The sum of merchantable harvest volumes in the ERT workbook (cell B25 in the 'HWP_PRJ_Calcs' tab) is consistent with the sum presented in the 'AMC_Harvest_MillReceipt' workbook - i.e. a total volume of 7,986 cords. It is recognized that the Spruce Fir product sort includes multiple species. However, the harvest data provided does not include species-level proportions for the overall product sort. For the purpose of the HWP calculations, a species-level volume is required in order to apply a species-specific Specific Gravity factor. We assume that the Spruce Fir product sort is primarily comprised of Red Spruce and Balsam Fir given the dominance of these species across the project area, and the probability that these species likely comprise the majority (if not the entirety) of the product sort. We then assume a 50/50 weighting of each species-specific Specific Gravity factor for the purpose of the HWP calculation. Given the similarity of the two different Specific Gravity factors (0.37 for Red Spruce and 0.33 for Balsam Fir), we believe this representation of the harvest volumes should serve as an adequate estimation given the lack of species-specific data, and any difference from the true values would not show a material difference in the calculation. The negative volumes and weights observed within the Mill Receipt data are reflective of accounting practices used within the mill ticket tracking system. These values are typically a reflection of "settling-up" any discrepancies within the mill ticket accounting and can aid with quality control measures instituted by the harvesting contractor/mill accounting department. The requested mill tickets have been scanned and uploaded to the 'Harvest Info & Pricing' folder in the data room.
Findings - Round 2	1. Thank you for the clarification. This finding is closed. 2. The ACR IFM Methodology v1.3 states "Determine the amount of wood harvested (actual or baseline) that will be delivered to mills, by volume (cubic feet) or by green weight (lbs.), and **by species** for the current year (y)." It is the VVB's understand that this requirement requires the understanding of species. Additionally, there appear to be more specific information related to mill receipts that could be used to drill down on specific species. It should be noted that it is always the option of the project to provide a quantitative demonstration showing that the error does not result in a material error. Similarly, if the project disagrees with the VVBs assessment, the project always has the option to reach out to ACR to get clarification on this issue and to provide specific guidance for this situation. 3. Thank you for the additional information; however, additional clarification is needed in the form of an attestation from the mills or a comprehensive explanation of how/why this occurs. 4. Thank you for providing the mill receipts. We have confirmed these mill receipts match the mill receipt database.

Round 2 NCR/CL/OFI	CL: Please provide additional information as to why species information is not available from the mill receipts. CL: Please provide evidence demonstrating that supports the assumption that the Spruce Fir product sort is primarily comprised of Red Spruce and Balsam Fir. CL: Please provide additional information from the mills showing the species that fall into the different product mixes. CL: Please clarify in line with Finding 3. CL: Please provide the definitions of the Item Code shown in column G of the AMC_Harvest_MillReceiptData.xlsx.
Round 2 Response from Project Proponent	Thank for the numerous clarifications and the phone call to discuss this finding. The audit reviewed the demonstration provided by the project showing the change in ERTs as a result of a more specific account of species in the project scenario harvested wood products. This change represents a 0.00169% change in ERTs issued during the first reporting period, which is well below the materiality threshold of 5% for ACR projects and therefore the VVB is reasonably assured the current approach is acceptable. **All items are addressed and this finding is closed.**

Finding Number	21
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The forest management plan, together with a record of the plan as actually implemented during the project shall be available for validation and verification, as appropriate.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	All files
Validation or Verification or Both	Both
Findings	The audit team was unable to locate the forest management plan.

Round 1 NCR/CL/OFI	CL: Please provide the forest management plan.
Round 1 Response from Project Proponent	The management plan has been uploaded to the 'Ownership Docs' folder in the data room.
Findings - Round 2	The VVB acknowledges the response and management plan document provided. **This item is addressed.**

Finding Number	22
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Equation (18)
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Worksheet
Validation or Verification or Both	Validation
Findings	The audit team noted that the values for EpTree and EpDead were incorrectly computed omitting stratification weighting.
Round 1 NCR/CL/OFI	NCR: Please ensure correct computation of EpTree and EpDead inputs into equation 18.
Round 1 Response from Project Proponent	The strata-weighted UNC calculations have been included on the 'UNC' tab of the ERT workbook (see 'ACR 571 GHGPP Calculations Draft_102122'). These values correctly incorporate the Coefficient of Variation (CV) weighting by strata type (i.e. HW, MX, and SW). All formulas within this tab, as well as the UNC calculations in the 'ERTs_UNC' tab of the same workbook, are in accordance with the ACR IFM 1.3 protocol uncertainty calculation guidance.
Findings - Round 2	Thank you for the additional clarification. The VVB understands that the project has chosen to incorporate strata weights by number of plots in each strata rather than acreage within each strata. **This item is addressed.**

Finding Number	23

ACR Tool for Risk Analysis and Buffer Determination V1.0	F - Disease and Pests
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Part B8
Validation or Verification or Both	
Findings	The default value of 4% is used. The webpage https://www.fs.fed.us/foresthealth/applied-sciences/mapping-reporting/national-risk-maps.shtml is cited as the source of this statement. The USDA Plant Hardiness Zone Map is included in Appendix C folder. However, the audit team was unable to access the Webpage. Furthermore, the audit team is unsure how plant hardiness information can be used to support the assertion of disease and pest risk.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and provide evidence to substantiate the risk claim for disease and pests.
Round 1 Response from Project Proponent	The webpage link in the GHG plan has been updated to reflect the correct reference (also provided below). Please note that the USDA Plant Hardiness Zone Map was not intended to be a resource for assessing disease and pest risk. https://www.fs.usda.gov/foresthealth/applied-sciences/mapping-reporting/national-risk-maps.shtml
Findings - Round 2	The VVB acknowledges the updated link and clarifying on Plant Hardiness Zone Map. However, this does not explain how the default value is applied. Please provide a detailed analysis to substantiate the value claimed.
Round 2 NCR/CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent	4% is the default value assigned for this category by the ACR Tool for Risk Analysis and Buffer Determination. The 8% value is only required if epidemic disease or infestation is present within the project area, or within a 30 mile radius of the project area. There is no epidemic disease or infestation within or near the project area known to the landowner or forest manager. This was further corroborated by reviewing the National Insect & Disease Risk Map that was referenced.
Findings - Round 3	The audit team reviewed the National Insect & Disease Risk Map that was referenced; however, it is unclear to the audit team what analysis was conducted to determine the current risk score is appropriate.
Round 3 NCR/CL/OFI	CL: Please provide the analysis used to determine the risk score.

Round 3 Response from Project Proponent	After further review, the assertion of the default risk category is no longer tied to the National Insect & Disease Risk and Hazard Mapping data and report. Instead the analysis uses the USFS's Insect & Disease Detection Survey Data (https://www.fs.usda.gov/foresthealth/applied-sciences/mapping-reporting/detection-surveys.shtml#idsdownloads). The survey data provided for verification shows comprehensive aerial surveys of the project area flown in 2020 and 2021. These surveys show no epidemic disease or infestation present within the project area, or within a 30-mile radius of the project area. We feel strongly that detection survey data is a better fit for the requirements as described in the current ACR Risk Tool and that it supports the asserted 'default' risk value for Disease and Pests.
Findings - Round 4	Thank you for the additional clarification. The VVB reviewed the data set referenced in the finding. While the VVB did find that there is a small area of spongy moth located within 30 miles of the project area, the VVB is reasonably assured that a single instance does not represent an epidemic within 30 miles of the project area. The VVB is reasonably assured that the project has selected an appropriate risk rating.

Finding Number	24
FVS Modeling	FVS Modeling files
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	N
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	FVS Modeling Files
Validation or Verification or Both	Validation

Findings	It was noted that softwood regeneration in the baseline modeling is based on a ratio of hardwood tpa. It is unclear how ration values were determined. Please clarify. It was noted that in the FVS. out file an FVS29 error was produced throughout the file. This error states, "A SPECIES CODE WAS NOT RECOGNIZED. THIS SPECIES WILL BE IGNORED." It is unclear if all species were appropriately modeled given this error. Please clarify. It was noted that in the FVS. out file FVS04 error was produced a number of times throughout the file. This error states, "A REQUIRED PARAMETER IS MISSING OR A PARAMETER IS INCORRECT; KEYWORD IGNORED." It is unclear if all species were appropriately modeled given this error. Please clarify. FVS out and related databases were provided for the baseline runs, however no degrow data or output databases were provided, nor were any work ups that got the grown forward data back to the 2019 data used as the basis for the grow to start date. Please provide additional detail and documents.
Round 1 NCR/CL/OFI	CL: Please address audit team findings.

Round 1 Response from Project Proponent	Section E1.3.3.2 FVS Settings in the GHGPP documented has been updated to include descriptions of the variables used in the software regeneration routines. The FVS29 error was caused by use of a wrong species code, "RP" for red pine, which FVS did not recognize. The correct code should have been "RN". The error would have excluded red pine from the species group "MIXCON". The species group "MIXCON" was used to define merchandising specifications for board foot and cubic foot volume calculation in FVS. As a result of this error, red pine trees in all simulations would have been merchandised using FVS default settings. Board foot volume outputs were ultimately not used in either the baseline optimization or in carbon quantification of baseline or project stocks. The intended merchandising specs for cubic foot volume for the MIXCON species group, as indicated by the VOLUME keyword in the FVS_GroupAddFiledAndKeywords table in the database "ACR571 AMC Maine Woods FVS Input DB v1.0 062221.accdb" provided as part of the baseline modeling package, were for a 5.0" minimum dbh and a 4.0" minimum top diameter. Fortunately these are also the default parameters for all softwood species in the NE Variant of FVS, so there is no effect on baseline or project calculations. The FVS04 error is also caused by a wrong species code, "RP" for red pine, which FVS did not recognize. In this case, the error is associated with SITECODE keyword, which assigned the site index for red pine trees only in the MX and SW strata. Since the site code was not read correctly, the site index for red pine would have been assigned based on the major species site index for each stratum per the procedures listed in the FVS-NE Variant overview guide. This would have possibly resulted in a de minimis difference in projected red pine growth rates; however, since red pine would have been assigned a site index based on major species for each stratum, which were read without error, we assert that this would also be an alternative correct method to assign site index for this species. "ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb" has been added to the vault room. These are the grow only projections for the 3 inventory strata. To get the annual increment on DBH and height, tree level output for 2020 DBH and height were subtracted from 2030 DBH and height. These annual increments were subtracted from the 2020 inventory trees to obtain the 2019 tree list that was used to model end of year 2019 / beginning of year 2020 plot level carbon. Additionally, tabs for 2030 tree-level carbon and 2030 plot-level carbon from the grow-only projections have been added to the GHGPP worksheet.

Findings - Round 2	The audit team confirmed that "ACR571 GHG Project Plan_draft20221023.pdf" was updated with Table E1.3.3 including the descriptions of the variables used in the software regeneration routines. However, it is still unclear how the values multiplied, for example, 1.308 in BFTPA=1.308*HWTPALT5 (SW), were determined. Please provide the source on how the values multiplied were determined. Regarding FVS29 ERROR, the audit team confirmed that red pine had been correctly defined in SPGROUP SOFTWOOD. The audit team also noted that red pine was incorrectly defined in MGMTID 4/7/10/13 with the keyword NATURAL 0. PARMS(RP,RPTPA,100,2,0). However, the audit team independently ran FVS using the correct species code for red pine RN but found that the result (e.g. FVS_TreeList) was in line with client's response regardless of using the wrong species code. **This finding is closed**. Regarding FVS04 ERROR, the audit team agrees with the client's response that the assignment of wrong species code for red pine would have de minimis effect in projected red pine growth rates, since other settings such as Variant, Location and, etc. also accurately reflects the site conditions of the project area. **This finding is closed**. The audit team noted that "ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb" had not been received. Please double-check if "ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb" was provided.
Round 2 NCR/CL/OFI	CL: Please address audit team findings.
Round 2 Response from Project Proponent	The database has been uploaded to the data room in the 'Baseline Modeling' folder.
Findings - Round 3	The audit team is still unclear as to where the values in "Table E1.3.3 FVS variables defined by COMPUTE keyword" are derived and what files these numbers are based on. Although the definition to calculate those values are described, for example, 1.308 in BFTPA=1.308*HWTPALT5 (SW), it is unclear for example how the value 1.308 is derived. Please clarify how the values 1.308, 0.649, 0.076, etc. were calculated and provide the underlying files so the VVB can confirm these values were calculated correctly. The audit team confirmed the receipt of "ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb" and that Year 2020 "FVS_TreeList" was in line with Year 2020 "FVS_TreeInit". **This finding is closed**.
Round 3 NCR/CL/OFI	CL: Please address in line with findings.
Round 3 Response from Project Proponent	See new workbook provided 'ACR571 Regeneration.xlsx'
Findings - Round 4	The audit team noted a discrepancy in Tree_Count for Plot_ID 29 / Tree_ID 5 & 6 / Species 12 between "Query015, ACR571 Regeneration.xlsx" and "FVS_TreeInit, ACR571 AMC Maine Woods FVS Input DB v1.0 062221.accdb", in other words, Tree_Count = 1 for "FVS_TreeInit, ACR571 AMC Maine Woods FVS Input DB v1.0 062221.accdb" whereas

	Tree_Count is counted as 2 for "Query015, ACR571 Regeneration.xlsx" resulting in 600 TPA (Row 2474). Although a discrepancy is noted, TPA equations are only applied in the projections of each stand and for 100 years, a stand condition could change at some point during the lifespan of 100 years when the initial condition of each stand cannot be exactly or reasonably assessed, therefore the audit team concludes that the application of Tree_Count for Plot_ID 29 / Tree_ID 5 & 6 / Species 12 in "Query015, ACR571 Regeneration.xlsx" is deemed appropriate. This finding is closed. The audit team confirmed the receipt of "ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb" and that Year 2020 "FVS_TreeList" was in line with Year 2020 "FVS_TreeInit". This finding is closed.

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

Document	Date Received
ACR571 GHG Project Plan Draft.pdf	June 8, 2021
ACR571 GHGPP Calculations Draft.xlsx	June 8, 2021
ACR571 RP1 Monitoring Report Draft.pdf	June 8, 2021
ACR571 Inventory Data.xlsx	June 8, 2021
ACR571_RP1.gdb.zip	June 8, 2021
AMC spec draft 2.1 Voluntary 2020.pdf	June 8, 2021
ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation.xlsx	June 22, 2021
ACR571 AMC Maine Woods Keyword v 1.0.xlsx	June 22, 2021
AMC_BSL_Package.out	June 22, 2021
ACR571 AMC Maine Woods FVS Input DB v1.0 062221.accdb	June 22, 2021
ACR571 GHG Project Plan Draft.pdf	June 22, 2021
ACR571 GHGPP Calculations Draft_06222021.xlsx	June 22, 2021
ACR571 RP1 Monitoring Report Draft.pdf	June 22, 2021
AMC Maine Woods II to AMC-Deed-November 2015-2402-97.PDF	June 22, 2021
AMC Maine Woods to AMC-Deed-November 2015-2402-73.PDF	June 22, 2021
AMC to AMCMWI LLC-Deed-November 2015-2402-133.PDF	June 22, 2021
AMC-AMCMaine-DEED-1620-81-2004.tif	June 22, 2021
AMC-AMCMaine-DEED-1825-92-2007.tif	June 22, 2021
AMCMWINCtoAMCMWIILLC-DEED-RECORDED-BK2026 PG225-12172009.pdf	June 22, 2021
Baker Mtn 1-6-Deed-January2015-2348-87.pdf	June 22, 2021
Baker Mtn 5-6-Deed-January2015-2348-110.pdf	June 22, 2021
Baker shelf-Deed-January2015-2349-26.pdf	June 22, 2021
FINAL Moosehead Region Conservation Easement 2012.pdf	June 22, 2021
KIW-Deed-2007-1822-190.tif	June 22, 2021
KIW-Deed-December2003-1519-71.tif	June 22, 2021
KIW-Deed-December2003-1519-86.tif	June 22, 2021

KIW-Easement-March2007-1825-93.pdf	June 22, 2021
Roach Ponds-Deed-September2009-2012-1.pdf	June 22, 2021
Roach Ponds-Easement-September2009-2012-27.pdf	June 22, 2021
ACR571 GHG Project Plan Draft.pdf	July 15, 2021
ACR571 GHGPP Calculations Draft_071521.xlsx	July 15, 2021
ACR571 RP1 Monitoring Report Draft.pdf	July 15, 2021
ACR571_RP1.gdb.zip	July 15, 2021
a00000001.gdbindexes	July 15, 2021
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a00000003.gdbtablx	July 15, 2021
a00000004.CatItemsByPhysicalName.atx	July 15, 2021
a00000004.CatItemsByType.atx	July 15, 2021
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a00000004.spx	July 15, 2021
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a00000005.CatItemTypesByParentTypeID.atx	July 15, 2021
a00000005.CatItemTypesByUUID.atx	July 15, 2021
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a00000007.CatRelTypesByForwardLabel.atx	July 15, 2021
a00000007.CatRelTypesByName.atx	July 15, 2021
a00000007.CatRelTypesByOriginItemTypeID.atx	July 15, 2021
a00000007.CatRelTypesByUUID.atx	July 15, 2021

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a0000000c.gdbtablx	July 15, 2021
a0000000c.spx	July 15, 2021
gdb	July 15, 2021
timestamps	July 15, 2021
ACR571 Appendix C. Project Maps v1.0.zip	July 20, 2021
Figure A-1.pdf	July 20, 2021
Figure A-2.pdf	July 20, 2021
Figure A-3.pdf	July 20, 2021
Figure A-4.pdf	July 20, 2021
Figure A-5.pdf	July 20, 2021
Figure A-6.pdf	July 20, 2021
USDA Plant Hardiness Zone Map.pdf	July 20, 2021
Wildfire Hazard Potential Map .pdf	July 20, 2021
ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation.xlsx	August 5, 2022
ACR571 AMC Maine Woods Keyword v 1.0.xlsx	August 5, 2022
AMC_BSL_Package.out	August 5, 2022
ACR571 AMC Maine Woods FVS Input DB v1.0 062221.accdb	August 5, 2022
ACR571 AMC Maine Woods FVS Out FinalBaseline_062221.accdb	August 5, 2022
FINAL Moosehead Region Conservation Easement 2012.pdf	August 5, 2022
KIW-Easement-March2007-1825-93.pdf	August 5, 2022
Roaches easement-final.pdf	August 5, 2022
RP Easement.pdf	August 5, 2022
ACR571 GHG Project Plan Draft 2.pdf	August 5, 2022
ACR571 GHG Project Plan Draft.pdf	August 5, 2022

ACR571 GHGPP Calculations Draft_122121.xlsx	August 5, 2022
ACR571 RP1 Monitoring Report Draft.pdf	August 5, 2022
2019_Maine_TimberPriceReport.pdf	August 5, 2022
2020_HarvestedVolume_ToDate.pdf	August 5, 2022
AMC product prices.xlsx	August 5, 2022
AMC_Harvest_MillReceiptData.xlsx	August 5, 2022
ACR571 Inventory Data.xlsx	August 5, 2022
AMC spec draft 2.1 Voluntary 2020.pdf	August 5, 2022
AMC Maine Woods II to AMC-Deed-November 2015-2402-97.PDF	August 5, 2022
AMC Maine Woods to AMC-Deed-November 2015-2402-73.PDF	August 5, 2022
AMC to AMCMWI LLC-Deed-November 2015-2402-133.PDF	August 5, 2022
AMC-AMCMaine-DEED-1620-81-2004.tif	August 5, 2022
AMC-AMCMaine-DEED-1825-92-2007.tif	August 5, 2022
AMCMWINCtoAMCMWIILLC-DEED-RECORDED-BK2026 PG225-12172009.pdf	August 5, 2022
Baker Mtn 1-6-Deed-January2015-2348-87.pdf	August 5, 2022
Baker Mtn 5-6-Deed-January2015-2348-110.pdf	August 5, 2022
Baker shelf-Deed-January2015-2349-26.pdf	August 5, 2022
FINAL Moosehead Region Conservation Easement 2012.pdf	August 5, 2022
KIW-Deed-2007-1822-190.tif	August 5, 2022
KIW-Deed-December2003-1519-71.tif	August 5, 2022
KIW-Deed-December2003-1519-86.tif	August 5, 2022
KIW-Easement-March2007-1825-93.pdf	August 5, 2022
Roach Ponds-Deed-September2009-2012-1.pdf	August 5, 2022
Roach Ponds-Easement-September2009-2012-27.pdf	August 5, 2022
ACR571 RP1 Monitoring Report_draft09012022.pdf	September 1, 2022
AMC Site Index Workup.xlsx	October 12, 2022
AMC_SSURGO_SiteIndexWorkup.zip	October 12, 2022
21001.00_AMC_Maine_ACR__Val_Ver_Round 1 Findings_FCresponse.xlsx	October 24, 2022
ACR571 Appendix A. Ownership.zip	October 24, 2022
ACR571 Appendix B. Inventory Specifications.pdf	October 24, 2022
ACR571 Appendix C. Project Maps v1.0.zip	October 24, 2022
ACR571_Conservation Easements.zip	October 24, 2022
ACR571_Deeds.zip	October 24, 2022
Figure A-1.pdf	October 24, 2022
Figure A-2.pdf	October 24, 2022
Figure A-3.pdf	October 24, 2022
Figure A-4.pdf	October 24, 2022
Figure A-5.pdf	October 24, 2022
Figure A-6.pdf	October 24, 2022
USDA Plant Hardiness Zone Map.pdf	October 24, 2022
Wildfire Hazard Potential Map .pdf	October 24, 2022
ACR571_BaselineModelingPackage.zip	October 24, 2022

FINAL Moosehead Region Conservation Easement 2012.pdf	October 24, 2022
KIW-Easement-March2007-1825-93.pdf	October 24, 2022
Roaches easement-final.pdf	October 24, 2022
RP Easement.pdf	October 24, 2022
ACR571 GHG Project Plan_draft20221023.zip	October 24, 2022
ACR571 GHGPP Calculations Draft_20221023.xlsx	October 24, 2022
ACR571 RP1 Monitoring Report_draft20220901.pdf	October 24, 2022
ACR571 GHG Project Plan_draft20221023.pdf	October 24, 2022
ACR571 GHG Project Plan_draft20221023_tracked.docx	October 24, 2022
ACR571 GHG Project Plan Draft 2.pdf	October 24, 2022
ACR571 GHG Project Plan Draft.pdf	October 24, 2022
ACR571 GHGPP Calculations Draft_122121.xlsx	October 24, 2022
ACR571 Project Start Date.pdf	October 24, 2022
AMC_SuperSections_CP.xlsx	October 24, 2022
2019_Maine_TimberPriceReport.pdf	October 24, 2022
2020_HarvestedVolume_ToDate.pdf	October 24, 2022
ACR571 RP1 Mill Slips.zip	October 24, 2022
ACR571_TimberPriceExpl_102122.xlsx	October 24, 2022
AMC product prices.xlsx	October 24, 2022
AMC_Harvest_MillReceiptData.xlsx	October 24, 2022
AMC scale 353797.pdf	October 24, 2022
AMC scale 361523.pdf	October 24, 2022
AMC scale 366232.pdf	October 24, 2022
AMC scale 367089.pdf	October 24, 2022
AMC scale 81905.pdf	October 24, 2022
ACR571 Inventory Data.xlsx	October 24, 2022
ACR571_RP1.gdb.zip	October 24, 2022
AMC spec draft 2.1 Voluntary 2020.pdf	October 24, 2022
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gdb	October 24, 2022

timestamps	October 24, 2022
AMC_Deeds.zip	October 24, 2022
MWI Management Plan - April 2017.pdf	October 24, 2022
The Nature Conservancy FSC CoC cert IN-2018-1.pdf	October 24, 2022
AMC Maine Woods II to AMC-Deed-November 2015-2402-97.PDF	October 24, 2022
AMC Maine Woods to AMC-Deed-November 2015-2402-73.PDF	October 24, 2022
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Baker Mtn 5-6-Deed-January2015-2348-110.pdf	October 24, 2022
Baker shelf-Deed-January2015-2349-26.pdf	October 24, 2022
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KIW-Deed-December2003-1519-86.tif	October 24, 2022
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Roach Ponds-Deed-September2009-2012-1.pdf	October 24, 2022
Roach Ponds-Easement-September2009-2012-27.pdf	October 24, 2022
ACR571 AMC Maine Woods Baseline Harvest Schedule Calculation_v2_102022.xlsx	October 27, 2022
ACR571 GHG Project Plan_draft20221101.pdf	November 1, 2022
AMC_SuperSections_CP_v1.1.xlsx	November 1, 2022
Copy of 21001.00_AMC_Maine_ACR__Val_Ver_Round 2 Findings_Draft_For Finite_ED.xlsx	November 1, 2022
CONUS_Region9_2020.gdb	November 7, 2022
CONUS_Region9_2021.gdb	November 7, 2022
ACR_571_BA_bySpecies.xlsx	November 10, 2022
ACR571 AMC Maine Woods FVS Out RP1End_102122.accdb	November 10, 2022
ACR571 GHGPP Calculations Draft_20221108_SpeciesDetail.xlsx	November 10, 2022
Copy of 21001.00_AMC_Maine_ACR__Val_Ver_Round 2 and 3 Findings_FCresponse.xlsx	November 10, 2022
ACR571 Regeneration.xlsx	November 15, 2022
Copy of 21001.00_AMC_Maine_ACR__Val_Ver_Round 3 Findings_20221114_FCresponse.xlsx	November 15, 2022
ACR571 GHG Project Plan_20221102.pdf	November 17, 2022
ACR571 RP1 Monitoring Report_20220901_signed.pdf	November 17, 2022
ACR571 GHGPP Calculations Draft_20221215_Vintage_E&ER_Calcs	January 12, 2023