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# Validation and Verification Report

# ACR852 Anew – Little Bear Forestry Project

April 23, 2024

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# TABLE OF CONTENTS

# 1 INTRODUCTION

Anew Climate, LLC (Anew), contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR852 Anew – Little Bear Forestry Project (Project) for the reporting period of April 13, 2022 – March 31, 2023 and a crediting period of April 13, 2022 – April 12, 2042 under the American Carbon Registry (ACR) program. RCE was acquired by TÜV SÜD America, Inc. (TÜV SÜD) in 2023. RCE will be used throughout this report. Anew acts as the project developer for the landowner and project proponent Aurora Sustainable Lands LLC (Aurora). This report is documentation of validation and verification activities that RCE performed for the Project. For the validation, RCE reviewed the project information as described in the GHG Project Plan "Anew – Little Bear Forestry Project" dated April 8, 2024. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if Anew made any material errors, that these errors were corrected. RCE worked with Forest Resource Solutions and Technologies (FRST) to complete this validation and verification.

## 1.1 OBJECTIVES

The objectives of the validation are to evaluate:

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

The objectives of the verification are to evaluate:

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

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

## 1.2 PROJECT BACKGROUND

The Project is located on approximately 38,536 acres of central Appalachian hardwood forests dispersed across central West Virginia and western Virginia. This property is owned by Aurora. The Project ensures long-term sustainable management of the forests.

## 1.3 Responsible Party

Project Proponent

Aurora Sustainable Lands LLC
2825 E. Cottonwood Parkway, Ste 400
Cottonwood Heights, UT 84121
Cakey Worthington, VP Carbon Operations

Project Developer

Anew Climate, 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, FRST
Professional Forester: Christian Eggleton, FRST
Forest Carbon Projects Manager: Tim Facemire, FRST
Team Member: Thomas Christopher, FRST
Internal Reviewer: Bonny Crews

## 1.5 Validation and Verification Criteria

### 1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Anew – Little Bear Forestry Project GHG Plan (4/8/2024)
    - Verification only
- ACR Standard, Version 7.0 (December, 2020)
- ACR Validation and Verification Standard Version 1.1 (May, 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non‑Federal U.S. Forestlands v.2.0, July 2022
- ACR Tool for Risk Analysis and Buffer Determination, v1.0
- ISO 14064-3:2019 "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions"

### 1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

### 1.5.3 Materiality

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

# 2 VALIDATION AND VERIFICATION PROCESS

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

- RCE completed a COI form for the validation and verification on May 2, 2023 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on May 5, 2023.
- RCE and Anew held a validation and verification kick-off meeting on May 10, 2023. During the kick-off meeting RCE reviewed the validation-verification objectives and process, reviewed the schedule, and submitted an initial document/date request.
- RCE performed a strategic review and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The validation/verification plan and sampling plan were used throughout the process and were revised as needed based upon additional risk assessments.
- The validation/verification team conducted the site visit to the Project to verify the inventory quality and forest management practices from May 15-19, 2023. During the site visit the Verification Team performed key personnel interviews, conducted a 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:
        - FRST:
            - Thomas Christopher
            - Ben Miller
    - During the site visit, the Verification team met with the following individuals:
        - Anew
            - Megan Finlay
            - Jamie Dever (contractor-Landmark Forestry)
            - Troy A. Radcliff (contractor-Landmark Forestry)
- RCE performed a risk-based desktop review of the submitted validation/verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, data management system and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
    - Megan Finlay – Anew
    - Lavran Pagano – Anew
- RCE submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to Anew throughout the validation/verification.
- RCE's internal reviewer conducted a review of the validation/verification sampling, report, and statement.

- RCE issued a final validation/verification report, verification statement, and List of Findings.
- RCE held an exit meeting with Anew.

# 3 VALIDATION AND VERIFICATION FINDINGS

## 3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 38,536 acres of central Appalachian hardwood forests dispersed across central West Virginia and western Virginia. 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 April 13th, 2022 – April 12th, 2042.

## 3.2 GHG SOURCES SINKS, AND RESERVOIRS

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

**Table 1. GHG Emissions Sources**

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

## 3.3 ELIGIBILITY

### 3.3.1 ACR Eligibility

RCE confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 7.0 by reviewing the project proponent's GHG Project Plan, Monitoring Report, and calculations as well as other supporting documentation described throughout this report (a full list of documents reviewed is in Appendix A).

- Start Date: The project start date is April 13th, 2022.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, April 13th, 2022 – April 12th, 2042.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.

- Emission or Removal Origin: RCE 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: RCE confirmed that all Project lands are owned directly by the Project Proponent (Aurora), which holds full legal title.
- Additional: RCE confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: RCE confirmed that the Project was in compliance with all applicable regulations.
- Permanent: RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 18% was confirmed.
- Net of Leakage: RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: RCE is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

### 3.3.2 Methodology Eligibility

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

- The Project is located on non-federally owned private forestland.
- Aurora controls the timber rights on the forestland and can legally harvest.
- The Project property and all associated harvest activity falls under the FSC (Forest Stewardship Council).
- 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 owns all lands and timber rights on the Project area.
- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

## 3.4 ADDITIONALITY

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

### 3.4.1 Regulatory Surplus Test

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

### 3.4.2 Common Practice Test

The 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 shelterwood, 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. RCE confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to the Project being implemented, Aurora 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

RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 18% was confirmed.

## 3.6 Environmental and Community Impacts

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

## 3.7 Local Stakeholder Consultation

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. RCE confirmed that the monitoring parameters and approaches conform to the methods required by the Methodology. The plan includes all relevant data parameters and appropriately identifies units of measurements, data sources, methodologies, uncertainty, monitoring frequency and procedures, and QA/QC procedures. After discussions with Anew and reviews of project documents, RCE determined that the Monitoring Plan accurately reflects how Project data is monitored and recorded and there are no deviations relevant to the Project activity against the requirements of the Methodology. Anew and Aurora 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, single tree selection cut, variable retention cut, and shelterwood removal, with restrictions on rotation ages, retention, and minimum harvest volumes.

Anew utilized the USDA's Forest Vegetation Simulator (FVS) Northeast and Southern variants 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. RCE reviewed the Site Index calculations and confirmed that a reasonable species and site index for the region was assigned on an individual plot basis to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

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

## 3.10 On-site Inventory Verification Check

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

The Project inventory consists of two forested strata which FRST sampled using a random sampling method.

The current inventory contains 218 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 15 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 15 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

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

### 3.11.1 Baseline Emissions

RCE and FRST confirmed that the baseline emissions were correctly calculated. Baseline emissions were calculated by reviewing input and output files for every FVS baseline modeling prescription, including forest codes, diameter breaks, merchantability thresholds, rotation lengths, regen/spouting, FVS harvest triggers on individual plots, site indices, treelists, and plotlists modeled over 100 years. The output workbook (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

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

### 3.11.3 Emissions Reductions

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

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

RCE and FRST also recalculated and confirmed the uncertainty assessment for the Project. The uncertainty calculation is the compiled square roots of the summed errors of the strata using a 90% confidence

interval. RCE and FRST confirmed that the live, dead, and total uncertainty for the reporting period onsite carbon stocks was accurate.

# 4 VALIDATION AND VERIFICATION RESULTS

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

# 5 VALIDATION AND VERIFICATION CONCLUSION

RCE conducted a risk-based analysis of the Anew – Little Bear Forestry Project GHG assertion including a strategic review of the Project data and evidence. Based upon the processes and procedures and the evidence collected, RCE concludes that the Project emission reductions during the reporting period April 13, 2022 through March 31, 2023 can be considered:

- GHG-related activity: improved forest management of forest land on the Project area
- GHG statement: 4/13/2022 – 3/31/2023
- 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.2.0, July 2022 and ISO 14064-3:2019 standards,
    - Without material discrepancy, and
    - Verified to a reasonable level of assurance.

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

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

RCE confirms that the GHG statement has been prepared:

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

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

**Table 2. Total ERTs**

| Vintage | Removal ERTs ($mtCO_2e$) | Other ERTs ($mtCO_2e$) | Total GHG Reductions and Removals ($mtCO_2e$) | | Risk Buffer ($mtCO_2e$) | Final ERTs ($mtCO_2e$) |
|---|---|---|---|---|---|---|
| 2022 | 31,267 | 192,103 | 223,370 | | 40,207 | 183,163 |
| 2023 | 10,700 | 65,739 | 76,439 | | 13,759 | 62,680 |
| **Total** | **41,967** | **257,842** | **299,809** | | **53,966** | **245,843** |

Note: Totals might not sum due to rounding.

**Lead Validator and Verifier**

**Zach Eyler**

**Internal Reviewer**

**Bonny Crews**

# APPENDIX A—DOCUMENTS REVIEWED

1. 10 Special Warranty Deed from WV 3, LLC (Barbour County).PDF
2. 100-423 - PRESTON.PDF
3. 100-529 - PRESTON.PDF
4. 102-415 - PRESTON.PDF
5. 102-425 - PRESTON.PDF
6. 102-478 - PRESTON.PDF
7. 102-481 - PRESTON.PDF
8. 103-176 - PRESTON.PDF
9. 103-317 - PRESTON.PDF
10. 103-336 - PRESTON.PDF
11. 103-337 - PRESTON.PDF
12. 104-225 - PRESTON.PDF
13. 104-393 - PRESTON.PDF
14. 105-474 - PRESTON.PDF
15. 106-129 - PRESTON.PDF
16. 106-57 - PRESTON.PDF
17. 107-260 - PRESTON.PDF
18. 109-542 - PRESTON.PDF
19. 11 Special Warranty Deed from WV 3, LLC (Braxton County).PDF
20. 110-172 - PRESTON.PDF
21. 110-234 - PRESTON.PDF
22. 111-228 - PRESTON.PDF
23. 113-257 - PRESTON.PDF
24. 115-128 - PRESTON.PDF
25. 11-6 - PRESTON.PDF
26. 119-130 - PRESTON.PDF
27. 12 Special Warranty Deed from WV 1, LLC (Calhoun County).PDF
28. 125-336 - PRESTON.PDF
29. 126-208 - PRESTON.PDF
30. 127-65 - PRESTON.PDF
31. 129-410 - PRESTON.PDF
32. 13 Special Warranty Deed from WV 3, LLC (Calhoun County).PDF
33. 131-181 - PRESTON.PDF
34. 131-205 - PRESTON.PDF
35. 132-366 - PRESTON.PDF
36. 133-92 - PRESTON.PDF
37. 135-138 - PRESTON.PDF
38. 135-199 - PRESTON.PDF
39. 135-40 - PRESTON.PDF
40. 135-419 - PRESTON.PDF
41. 136-476 - PRESTON.PDF
42. 138-311 - PRESTON.PDF
43. 138-336 - PRESTON.PDF
44. 138-49 - PRESTON.PDF
45. 139-426 - PRESTON.PDF
46. 14 Special Warranty Deed from WV 3, LLC (Clay County).PDF
47. 140-223 - PRESTON.PDF
48. 140-51 - PRESTON.PDF
49. 141-150 - PRESTON.PDF
50. 141-217 - PRESTON.PDF
51. 141-275 - PRESTON.PDF

52. 141-439 - PRESTON.PDF
53. 141-508 - PRESTON.PDF
54. 14-299 - PRESTON.PDF
55. 145-170 - PRESTON.PDF
56. 145-171 - PRESTON.PDF
57. 145-433 - PRESTON.PDF
58. 146-108 - PRESTON.PDF
59. 146-342 - Preston.PDF
60. 147-1 - PRESTON.PDF
61. 148-274 - PRESTON.PDF
62. 148-301 - PRESTON.PDF
63. 148-313 - PRESTON.PDF
64. 149-536 - PRESTON.PDF
65. 149-537 - PRESTON.PDF
66. 149-86 - PRESTON.PDF
67. 15 Special Warranty Deed from WV 3, LLC (Fayette County).PDF
68. 150-171 - PRESTON.PDF
69. 150-519 - PRESTON.PDF
70. 151-19 - PRESTON.PDF
71. 152-202 - PRESTON.PDF
72. 152-243 - PRESTON.PDF
73. 152-82 - PRESTON.PDF
74. 153-242 - PRESTON.PDF
75. 153-291 - PRESTON.PDF
76. 154-307 - PRESTON.PDF
77. 154-368 - PRESTON.PDF
78. 154-464 - PRESTON.PDF
79. 155-1 - PRESTON.PDF
80. 155-138 - PRESTON.PDF
81. 155-24 - PRESTON.PDF
82. 157-503 - PRESTON.PDF
83. 157-504 - TAYLOR.PDF
84. 158-42 - PRESTON.PDF
85. 158-62 - PRESTON.PDF
86. 159-314 - PRESTON.PDF
87. 16 Special Warranty Deed from WV 3, LLC (Gilmer County).PDF
88. 160-213 - PRESTON.PDF
89. 160-470 - PRESTON.PDF
90. 162-144 - PRESTON.PDF
91. 162-352 - PRESTON.PDF
92. 162-476 - PRESTON.PDF
93. 164-118 - PRESTON.PDF
94. 165-261 - PRESTON.PDF
95. 166-194 - PRESTON.PDF
96. 166-204 - PRESTON.PDF
97. 166-455 - PRESTON.PDF
98. 166-457 - PRESTON.PDF
99. 166-458 - PRESTON.PDF
100. 166-460 - PRESTON.PDF
101. 166-483 - PRESTON.PDF
102. 167-208 - PRESTON.PDF
103. 167-490 - PRESTON.PDF
104. 168-157 - PRESTON.PDF
105. 168-205 - PRESTON.PDF

106. 168-236 - PRESTON.PDF
107. 168-483 - PRESTON.PDF
108. 168-531 - PRESTON.PDF
109. 17 Special Warranty Deed from WV 3, LLC (Greenbrier County).PDF
110. 170-333 - PRESTON.PDF
111. 171-507 - PRESTON.PDF
112. 172-115 - PRESTON.PDF
113. 173-210 - PRESTON.PDF
114. 173-312 - PRESTON.PDF
115. 173-449 - PRESTON.PDF
116. 174-224 - PRESTON.PDF
117. 174-414 - PRESTON.PDF
118. 175-473 - PRESTON.PDF
119. 176-93 - PRESTON.PDF
120. 177-443 - PRESTON.PDF
121. 177-452 - PRESTON.PDF
122. 178-344 - PRESTON.PDF
123. 178-70 - PRESTON.PDF
124. 178-80 - PRESTON.PDF
125. 179-393 - PRESTON.PDF
126. 18 Special Warranty Deed from WV 3, LLC (Harrison County).PDF
127. 181-323 - PRESTON.PDF
128. 181-534 - PRESTON.PDF
129. 182-265 - PRESTON.PDF
130. 182-266 - PRESTON.PDF
131. 183-482 - PRESTON.PDF
132. 187-383 - PRESTON.PDF
133. 188-157 - PRESTON.PDF
134. 189-87 - PRESTON.PDF
135. 19 Special Warranty Deed from WV 3, LLC (Kanawha County).PDF
136. 192-212 - PRESTON.PDF
137. 193-230 - PRESTON.PDF
138. 193-235 - PRESTON.PDF
139. 20 Special Warranty Deed from WV 2, LLC (Lewis County).PDF
140. 200-125 - PRESTON.PDF
141. 200-225 - PRESTON.PDF
142. 202-482 - PRESTON.PDF
143. 203-514 - PRESTON.PDF
144. 21 Special Warranty Deed from WV 3, LLC (Lincoln County).PDF
145. 210-206 - PRESTON.PDF
146. 2-129-A - PRESTON.PDF
147. 215-400 - PRESTON.PDF
148. 215-426 - PRESTON.PDF
149. 217-112 - PRESTON.PDF
150. 22 Special Warranty Deed from WV 3, LLC (Marion County).PDF
151. 225-507 - PRESTON.PDF
152. 227-317 - PRESTON.PDF
153. 228-340 - PRESTON.PDF
154. 229-450 - PRESTON.PDF
155. 23 Special Warranty Deed from WV 3, LLC (Marshall County).PDF
156. 230-330 - PRESTON.PDF
157. 231-217 - PRESTON.PDF
158. 234-348 - PRESTON.PDF
159. 235-319 - PRESTON.PDF

160. 24 Special Warranty Deed from WV 3, LLC (Nicholas County).PDF
161. 246-14 - PRESTON.PDF
162. 246-7 - PRESTON.PDF
163. 25 Special Warranty Deed from WV 3, LLC (Raliegh County).PDF
164. 255-334 - PRESTON.PDF
165. 255-407 - PRESTON.PDF
166. 256-264 - PRESTON.PDF
167. 26 Special Warranty Deed from WV 3, LLC (Randolph County).PDF
168. 260-484 - PRESTON.PDF
169. 261-87 - PRESTON.PDF
170. 269-507 - PRESTON.PDF
171. 27 Special Warranty Deed from WV 1, LLC (Roane County).PDF
172. 270-241 - PRESTON.PDF
173. 270-266 - PRESTON.PDF
174. 270-267 - PRESTON.PDF
175. 270-272 - PRESTON.PDF
176. 271-414 - PRESTON.PDF
177. 272-249 - PRESTON.PDF
178. 272-461 - PRESTON.PDF
179. 272-528 - PRESTON.PDF
180. 272-9 - PRESTON.PDF
181. 274-306 - PRESTON.PDF
182. 274-556 - PRESTON.PDF
183. 275-423 - PRESTON.PDF
184. 275-53 - PRESTON.PDF
185. 276-184 - PRESTON.PDF
186. 279-231 - PRESTON.PDF
187. 279-254 - PRESTON.PDF
188. 28 Special Warranty Deed from WV 3, LLC (Roane County) .PDF
189. 282-406 - PRESTON.PDF
190. 284-363 - PRESTON.PDF
191. 285-475 - PRESTON.PDF
192. 285-507 - PRESTON.PDF
193. 287-145 - PRESTON.PDF
194. 287-322 - PRESTON.PDF
195. 288-189 - PRESTON.PDF
196. 288-239 - PRESTON.PDF
197. 289-388 - PRESTON.PDF
198. 29 Special Warranty Deed from WV 3, LLC (Upshur County).PDF
199. 29-114 - PRESTON.PDF
200. 29-212 - PRESTON.PDF
201. 295-481 - PRESTON.PDF
202. 296-341 - PRESTON.PDF
203. 298-22 - PRESTON.PDF
204. 299-253 - PRESTON.PDF
205. 299-347 - PRESTON.PDF
206. 299-46 - PRESTON.PDF
207. 30 Special Warranty Deed from WV 3, LLC (Webster County).PDF
208. 300-307 - PRESTON.PDF
209. 302-105 - PRESTON.PDF
210. 304-226 - PRESTON.PDF
211. 305-11 - PRESTON.PDF
212. 308-285 - PRESTON.PDF
213. 308-448 - PRESTON.PDF

214. 31 Special Warranty Deed from WV 3, LLC (Wetzel County).PDF
215. 310-28 - PRESTON.PDF
216. 311-405 - PRESTON.PDF
217. 312-27 - PRESTON.PDF
218. 315-315 - PRESTON.PDF
219. 317-117 - PRESTON.PDF
220. 317-234 - PRESTON.PDF
221. 32 Special Warranty Deed from WV 3, LLC (Pike County).PDF
222. 322-82 - PRESTON.PDF
223. 323-132 - PRESTON.PDF
224. 324-221 - PRESTON.PDF
225. 324-70 - PRESTON.PDF
226. 325-302 - PRESTON.PDF
227. 327-54 - PRESTON.PDF
228. 330-273 - PRESTON.PDF
229. 333-638 - PRESTON.PDF
230. 335-500 - PRESTON.PDF
231. 335-503 - PRESTON.PDF
232. 34-36 - PRESTON.PDF
233. 34-39 - PRESTON.PDF
234. 35-95 - PRESTON.PDF
235. 36-472 - PRESTON.PDF
236. 36-479 - PRESTON.PDF
237. 38-212 - PRESTON.PDF
238. 38-897-PRESTON.PDF
239. 41-180 - PRESTON.PDF
240. 44-265-PRESTON.PDF
241. 44-364-PRESTON.PDF
242. 4772_AFBlueGateTotalCombined.pdf
243. 48-108 - PRESTON.PDF
244. 48-440 - PRESTON.PDF
245. 5-145 - PRESTON.PDF
246. 54-181 - PRESTON.PDF
247. 54-188 - PRESTON.PDF
248. 55-289 - PRESTON.PDF
249. 62-355 - PRESTON.pdf
250. 62-414 - PRESTON.PDF
251. 63-416 - PRESTON.PDF
252. 67-331 - PRESTON.PDF
253. 70-307 - PRESTON.PDF
254. 72-259 - PRESTON.PDF
255. 74-366 - PRESTON.PDF
256. 74-41 - PRESTON.PDF
257. 78-440 - PRESTON.PDF
258. 79-124 - PRESTON.PDF
259. 83-463 - PRESTON.PDF
260. 84-394 - PRESTON.PDF
261. 85-179 - PRESTON.PDF
262. 85-299 - PRESTON.PDF
263. 86-267 - PRESTON.PDF
264. 87-101 - PRESTON.PDF
265. 88-132 - PRESTON.PDF
266. 88-255 - PRESTON.PDF
267. 93-373 - PRESTON.PDF

268. 94-240 - PRESTON.PDF
269. 94-346 - PRESTON.PDF
270. 94-444 - PRESTON.PDF
271. 96-530 - PRESTON.PDF
272. 96-531 - PRESTON.PDF
273. 96-532 - PRESTON.PDF
274. 98-263 - PRESTON.PDF
275. AF Blue Gate inspections_09192023152202 Greg Wilhelm.pdf
276. AF Drop Tine inspections_09192023152650 Greg Wilhelm.pdf
277. AF Frostbite inspections_09182023145114 Greg Wilhelm.pdf
278. AF Justice inspections_09182023141547 Greg Wilhelm.pdf
279. AF Scott Run inspections_09192023152936 Greg Wilhelm.pdf
280. AF Seal Team inspections_09192023152416 Greg Wilhelm.pdf
281. AF-Drop Tine Total.pdf
282. AF-Frost Bite Volume.pdf
283. AF-Jessop Volume.pdf
284. AF-Justice Volume.pdf
285. AF-Scott's Run Volume.pdf
286. AF-Seal Team Thinning.pdf
287. AF-Seal Team VR.pdf
288. Jessop inspections Greg Wilhelm.pdf
289. 2022_TIMBER_PRICE_REPORT.xlsx
290. 2Q2023 South-wide Complete.pdf
291. ACR 2.0 Dead SLAs.pdf
292. AF_10yr plan_2011.pdf
293. ALLEGHENY FORESTLANDS- Title Policy Part 1 - Fidelity - Allegheny Forestlands (Fund VI)
294. ALLEGHENY FORESTLANDS- Title Policy Part 2 - Fidelity - Allegheny Forestlands (Fund VI)
295. ALLEGHENY FORESTLANDS- Title Policy Part 3 - Fidelity - Allegheny Forestlands (Fund VI)
296. ALLEGHENY FORESTLANDS- Title Policy Part 4 - Fidelity - Allegheny Forestlands (Fund VI)
297. Blue Source Sustainable Forests Company FSC FM_COC Certificate 14.12.2022.pdf
298. Draft_LittleBear_MonitoringReport_12_19_23.pdf
299. LittleBear_100Yr_calcs_10_09_2023.xlsx
300. LittleBear_ACR_PDA_PDD_4_27_23.docx
301. LittleBear_ACR_PDA_PDD_4_7_24
302. LittleBear_Boundary_10_6_23.shp
303. LittleBear_CC_20YY.out series, SN and NE variants
304. LittleBear_Forsik_MillCapacity_10_10_23.xlsx
305. LittleBear_Forsik_MillCapacity_12_13_23.xlsx
306. LittleBear_GHG_Plan_11_7_23.pdf
307. LittleBear_GHG_Plan_4_8_24
308. LittleBear_GROW.out series, SN and NE variants
309. LittleBear_Inventory_AuditResults.xlsx
310. LittleBear_MonitoringReport_04_07_24_signed
311. LittleBear_Plots_04_25_23.shp
312. LittleBear_Regeneration_Calcs_10_09_2023.xlsx
313. LittleBear_RP_ERT_HWP_12_01_2023.xlsx
314. LittleBear_SHW50_20YY.out series, SN and NE variants
315. LittleBear_SHW60_20YY.out series, SN and NE variants
316. LittleBear_SiteIndex_Calcs_04_26_2023.xlsx
317. LittleBear_SiteVisit_CO2_10_09_2023.xlsx
318. LittleBear_SMZ_10_6_23.shp
319. LittleBear_Star_RP_CO2_10_09_2023.xlsx
320. LittleBear_Strata_10_6_23.shp
321. LittleBear_STS50_20YY.out series, SN and NE variants

322. LittleBear_STS75_20YY.out series, SN and NE variants
323. LittleBear_TimberPrices_10_03_2023.xlsx
324. LittleBear_Voluntary_CarbonInventoryMethodology_09_26_23.pdf
325. LittleBear_VT_10BA_20YY.out series, SN and NE variants
326. LittleBear_VT_20BA_20YY.out series, SN and NE variants
327. New River Valley Management Plan DRAFT 1-2014.docx
328. RE_ Support for the Little Bear and Big Poplar Mill Capacity for baseline scenario.pdf
329. RP1_HarvestArea_LittleBear.shp
330. RP1_Volumes_LittleBear.xlsx
331. VA - Allegheny Title Policy - Fidelity - Fund VI.pdf
332. VA091.shp
333. Virginia_FT0044-BMPs-Streamside-Management-Zones_pub.pdf
334. WV_BMP Book Complete.pdf
335. WV001.shp
336. WV017.shp
337. WV051.shp
338. WV071.shp
339. WV075.shp
340. WV077.shp
341. WV103.shp
342. WV602.shp
343. WV603.shp
344. WV608.shp
345. WV610.shp
346. WV611.shp
347. WV628.shp
348. ZHAO_Summary Report to Anew.pdfACR_GHGPlan_KanawhaRiver_12_21_23

# APPENDIX B—LIST OF FINDINGS

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

| Corrective Action Request, Non-Material Finding, Additional Documentation Request, or Clarification Request ID# | Finding | Section of Methodology | Client response | RCE response | Additional Client Response | Additional RCE response | Open or Closed |
|---|---|---|---|---|---|---|---|
| CAR 1 | Please update vintage calculations to match ACR IFM 2.0 methodology for non prorated years. Cells F54:X63 of tab ACR_IFM_ERT_Calcs of LittleBear_RP_ERT_HWP_10_23_2023 do not match the equations 27-29 as applied in ACR_IFM_ERTcalculator_Methodology_v2.0_2022.07.06.xlsx . | 8 | The vintage calculations presented in the ACR_IFM_ERTcalculator_Methodology_v2.0_2022.7.06.xlsx are erroneous in regards to rounding. The proposed calculation was adjusted so that it will round vintages correctly. | Thank you this item may be closed | | | Closed |
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| NM 1 | | | | | | | |
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| ADR 1 | Please provide soil geodata used for Site Index calcs. | 4.2.1 | The soils database .zip file has been uploaded to the spatial folder in the shared verification folder. | Thank you this item may be closed | | | Closed |
| ADR 2 | Please provide harvest inspection sheets if possible. | 5.2 | All available harvest inspection reports have been provided in the Harvest verification folder. | Thank you this item may be closed | | | Closed |
| ADR 3 | Please provide the scale slips seen on Scale Slip Request-ADR3. | 4.2.4 | Pre harvest cruise summaries have been provided in the verification folder. | Thank you this item may be closed | | | Closed |
| ADR 4 | Please provide evidence of the QA/QC procedures being implemented, including the field procedures of a 10% check cruise of the inventory as outlined on pages 24-26 of ACR_GHGPlan_LittleBear_4_27_23.docx | 4.2.2 | The inventory QAQC check cruise has been added to the verification folder. Please see LittleBear_Inventory_AuditResults.xlsx. The GHG plan has been updated to reflect what is outlined in the inventory methodology - "A minimum of 5% of plots will be audited per cruiser, 10% for inexperienced cruisers (new to carbon cruise or less than 2 years timber cruising experience), by a senior forester (experienced with carbon (>=1 carbon cruises) and 5+ years cruising experience)". | Thank you this item may be closed | | | Closed |
| ADR 5 | Please provide "31 Special Warranty Deed from WV 3, LLC (Wetzel County).PDF" the document currently contains special warranty deed for Pike County KY". See tab ADR5 for more detail. | 4.2.1/5.2 | This deed is related to land owned by the project proponent in Pike County, Kentucky. Anew has provided the special warranty deeds for the properties in Wetzel County in the verification folder and within the NewRiverValley folder. | Thank you this item may be closed | | | Closed |
| ADR 6 | Please provide the source for the decay reduction factors implemented in LittleBear_Start_RP_CO2_06_27_2023.xlsx. | 4.2.3.1 | Confirmation from ACR has now been provided for the source of the decay reduction factors. Please see ACR 2.0 Dead SLAs.pdf and Dr. Zhao's report in the SupportingDocs folder. | Thank you this item may be closed | | | Closed |
| ADR 7 | Please provide the local forest practice inspector's contact information. | 5.2 | Greg Wilhelm - Regional Director BSFC<br>gwilhelm@anewclimate.com<br>304.481.3445 | Thank you this item may be closed | | | Closed |
| ADR 8 | Please provide the timber pricing source for values from 'LittleBear_100Yr_calcs_06_27_2023.xlsx' on the 'Stumpage_Price' tab. | 4.2.4 | The timber pricing comes from the 2022 West Virginia timber price report and Timber Mart-South. The reports have been added to the verification folder. Please see 2022_TIMBER_PRICE_REPORT.xlsx and 2Q2023 South-wide Complete. Weighted average of stumpage price based on the project acres in each regions in West Virginia and Virginia is now being used (LittleBear_TimberPrices_10_03_2023.xlsx). | Thank you this item may be closed | | | Closed |
| ADR 9 | Please provide a copy of the Monitoring Report that has the current carbon weighting amounts used in defect calculations. | Monitoring Report | The defect quantification method described in Section V. of the Monitoring Report has been updated. | Thank you this item may be closed | | | Closed |
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| CR 1 | Is this project enrolled in any other environmental asset program for non-carbon benefits? | 2.1 | The project is not enrolled in any other environmental asset programs. | Thank you this item may be closed | | | Closed |
| CR 2 | In the intersection of the 'RP1_HarvestArea_LittleBear' and 'LittleBear_SMZ_04_25_23' shapefiles, there are 83.8957 acres of overlap. Please clarify how logging operations were managed to meet BMPs. | 1.3 | Stream and waterbody locations are ground truthed in the field. Once their location is confirmed, the appropriate prescription is applied in accordance with the BMPs. The harvest shapefile identifies the area that can be harvested, if stream or water bodies did not exist. Operators follow BMPs as directed by BSFC. | Thank you this item may be closed | | | Closed |

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| **CR 3** | Boundaries overlap with federal property in several areas, see tab CR 3 for details. | 2.2 | Boundary discrepancies are expected to be due to projection changes and location of features in which the deeds are based off of. As a conservative approach, the boundary has been adjusted so that it does not overlap with the Federal shapefile with the attribute of Forest Service.<br>Area that was noted to overlap with the Federal shapefile with the attribute of Department of Defense were not adjusted. The associated deeds with Preston County have been provided in the verification folder. | Thank you this item may be closed | | | Closed |
| **CR 4** | Several roads appear to not be cut out of the project boundary, see tab CR 4 for details. | 2.2 | All roads, right-of-way's, major water bodies, and other non-forested areas were removed from the project area using a combination of the most recent geospatial file provided by the landowner, Natural Resources Conservation Service's (NRCS) Geospatial Data Gateway, and aerial imagery. Roads not removed or erroneously included is to be expected depending on the date of the aerial imagery used when establishing the project boundary and their visibility to be seen via aerial imagery. Anew agrees that the roads identified should be removed entirely or partially from the project area as they are named roads and we have confirmed that they are paved and frequently use. Please see updated spatial files within the verification folder. | Thank you this item may be closed | | | Closed |
| **CR 5** | Plots 74, 128, 141, and 186 are all found within the boundaries of RP1_HarvestArea_LittleBear.shp, but no plots are listed as being harvested on the TreeData tab of LittleBear_Start_RP_CO2_04_27_2023.xlsx. Has harvesting occurred on these plots? | 5.2/5.3.1 | The plots listed were affected by harvests prior to the inventory data collection. Therefore harvested trees are already represented in the tree data. Plots were also checked after the reporting period to identify if harvesting had impacted the plots while the inventory was being conducted. | Thank you this item may be closed | | | Closed |
| **CR 6** | Please clarify the choice of site index coefficients from the Carmean site index paper (gtr_nc128) for Eastern White Pine and Black Cherry. | 4.2.1 | The site index coefficients for Eastern White Pine have been updated to the coefficients found on page 119 of Carmean 1989 as they were derived from stem analysis of plots located in the Appalachian Mountains of Virginia. The Black Cherry site index coefficients have been updated to the coefficients found on page 50 of Carmean 1989 as they were derived from stem analysis of plots located in Pennsylvania which was the closest location to the project that we could find in Carmean 1989. | Thank you this item may be closed | | | Closed |
| **CR 7** | In "RP1_Volumes_LittleBear.xlsx" there are harvest dates listed in April, past the end of RP1. Please clarify. | 4.2.4 | The dates recorded in RP1_Volumes_Littlebear.xlsx indicate the date when the volumes were processed and recorded in the harvest tracking system. These dates do not necessarily correspond to the harvest or scale date. All volumes in the spreadsheet reflect the volumes harvested during the reporting period. | Thank you this item may be closed | | | Closed |
| **CR 8** | 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 LittleBear_RP_ERT_HWP_06_27_2023.xlsx | 5.3.1 | Green tons of pulp wood are now being reduced by the respective moisture content percentage for each species in column I of the Actual_RP1_HWP_Step_1 tab of BigPoplar_RP_ERT_HWP_10_04_2023.xlsx. We obtained each species moisture content percentages from table 4 of Miles, P. D. (2009). "Specific gravity and other properties of wood and bark for 156 tree species found in North America (Vol. 38)." US Department of Agriculture, Forest Service, Northern Research Station. | The moisture content is correctly being applied, however, green tons of pulpwood is still being multiplied by the green tons cubic foot conversion factor of 31.5 | Thank you this item may be closed | | Closed |
| **CR 9** | Please why green tons of pulpwood is not being multiplied by average moisture content in the Actual_RP1_HWP_Step_1 tab of LittleBear_RP_ERT_HWP_06_27_2023.xlsx | 5.3.1 | Please see CR 8 response. | Thank you this item may be closed | | | Closed |
| **CR 10** | Multiple FVS .out files show that there are errors 12 an 21 occurring from the running of the NE and SN version of the model prescriptions. Please clarify. See tab CR 10 for examples. | 4.2.1 | These issues have been fixed. | Thank you this item may be closed | | | Closed |
| **CR 11** | Cells C40:42 and C46:48 are hard coded in the Baseline_Project_40YR_CO2e tab of LittleBear_100Yr_calcs_06_27_2023.xlsx. Please clarify. | 4.2 | These cells correspond to the RP1 CO2e carbon values from 2023. They are hard coded into the referenced cells because they are referencing the actual RP1 CO2e values found in LittleBear_Start_RP_CO2_09_25_2023 in column L in the Stats_RPDate tab. | Thank you this item may be closed | | | Closed |

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| **CR 12** | Please clarify why there is no NPV value in cell B10 on the Project_Summary tab of LittleBear_100Yr_calcs_06_27_2023.xlsx | 4.2 | The current information provided sufficiently demonstrates a financial implementation barrier, as part of the three-prong additionality test in section B4 of the protocol. From the protocol, " When applying the financial implementation barrier test, Project Proponents should include solid quantitative evidence such as NPV and Internal Rate of Return (IRR) calculations". For the Project Scenario, we are only providing an estimate of harvest, and that actual harvests will be updated in subsequent reporting periods. For further information on how we demonstrate a financial implementation barrier please refer to the Financial_Barriers_Test tab in the LittleBear_RP_ERT_HWP_09_25_2023 workbook. | Thank you this item may be closed | | | Closed |
| **CR 13** | According to the Baseline_Woodproducts tab of LittleBear_100Yr_calcs_06_27_2023.xlsx, the baseline harvested of 263577.01 MBF is derived from 9,716.44 acres. Please clarify how this scenario models harvests at sustainable level. | 4.2.4 | The baseline represents a harvesting scenario that could be implemented to maximize NPV of wood products while considering all legal and operational constraints. The maximization of NPV is intended to occur in within the first 10 years while subsequent years consist of less frequent harvesting and forest growth. The baseline was derived through interviews with local foresters and operators, investigation of local mill capacity, and the historical management seen in the project area prior to acquisition and in the region. The project proponent would explore this scenario as it can legally and feasibly occur on the property in the absence of the carbon project and the project proponent has a fiduciary responsibility to provide financial returns to their investors through forest management. Furthermore, Anew has provided an analysis in the SupportingDocs folder that suggests that the mill capacity in the region can support the proposed baseline scenario. | Please provide written correspondence that a professional forester with regional expertise has confirmed the economic feasibility of the baseline harvesting including the volume, size classes, and species mix. | After discussion with the verification body, Anew understands that this finding is requesting whether or not it is plausible that the mills in the region could absorb the harvested wood products presented in the baseline scenarios. A professional forester and the land manager of the properties within the project has provided confirmation that the mills within the region can absorb the harvested wood products presented in the baseline scenario. Please see email confirmation in the supporting documents folder RE_ Support for the Little Bear and Big Poplar Mill Capacity for baseline scenario.pdf and the associated analysis LittleBear_Forsik_MillCapacity_12_13_23.xlsx. | Thank you this item may be closed | Closed |
| **CR 14** | Please clarify why mill efficiencies of both the NE (WV) and the SE (VA) are not being proportionally utilized when the project boundary falls within both regions. | 4.2.4/5.3.1 | A weighted average of mill efficiencies based on project acres overlapping each FVS variant is now being used in the latest re-run of the model. | Thank you this item may be closed | | | Closed |
| **CR 15** | In cells E24,26,29, and 78 of the ACR_IFM_ERT_Calcs tab of LittleBear_RP_ERT_HWP_06_27_2023.xlsx, please clarify the 20 yr Avg Baseline HWP is being utilized in calculation when it has not being prorated for the shortened RP like the HWP Baseline tab. | 8.0 | We are averaging 20 years of HWP, not 20 RPs of HWP. So even though the RP1 is shorter, we are still using 20 years of HWP and taking the average of that for the 20 year avg baseline HWP. As you can see cells E24, E26 and E29 are referenced in the 20-year average Baseline HWP in cell E14. | Thank you this item may be closed | | | Closed |
| **CR 16** | Please clarify why in CC (ne), STS50BA, SHW50, and SHW60 .out files cuts are occurring when the basal area and board feet requirements of the prescription (as outlined in "ACR_GHGPlan_LittleBear_6_29_23.docx) are not being met. See tab CR 16 for examples. | 4.2 | The triggers are based on the minimum and maximum range specified in the prescription. For example, if the minimum diameter is 5 inches, the basal area trigger is based on all trees greater than 5 inches. If you take a look at LittleBear_SHW60_2072ne.db FVS Compute table in the BA5DBH column shows that the SHW60 prescription does not occur unless the specified triggers are met. | Thank you this item may be closed | | | Closed |
| **CR 17** | Please clarify if plots 36 and 201 had any walkthrough trees, as a buffer of these plots show that they are potential walkthrough plots. | 2.2 | Yes there are walkthrough trees in both plot 36 and 201. The walkthrough trees are identified in column AB of the TreeData tab of the ERT workbook. | Thank you this item may be closed | | | Closed |
| **CR 18** | On the Financial_Barriers_Test tab of LittleBear_RP_ERT_HWP_10_23_2023, please clarify why the buffer quantification includes the Carbon price per tonne and the registry fees do not. | 6.5 | This registry fee accounts for the charge per ERT for activation, which is independent of the carbon price. This number has been updated to a $0.17 charge per ERT from a $0.15 charge per ERT however in LittleBear_RP_ERT_HWP_12_01_2023. | Thank you this item may be closed | | | Closed |
| **CR 19** | On the ACR_IFM_ERT_Calcs tab of LittleBear_RP_ERT_HWP_10_23_2023, please clarify why the HWP baseline calculates 352 days when the vintage calculations for RP1 calculates 353 days. | 6.5 | The corrections have been made to the HWP baseline calculations. The vintage calculations are correct and the RP1 end date and all subsequent RP dates are included in the preceding period. | Thank you this item may be closed | | | Closed |