American Carbon Registry (ACR)

Kibby Skinner IFM Project
Validation/Verification Report

Offset Project Name:	Kibby Skinner IFM Project
ACR Project ID	ACR721
American Carbon Registry Standard	Version 7.0
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
Reporting Period:	01 January 2022 – 31 July 2022
Aster Global Project Number:	22047.50
Report Date:	V1: 13 June 2023 V2: 13 September 2023 V3: 15 September 2023 V4: 19 September 2023

Project Proponent:	**Technical Consultant:**
Name: Weyerhaeuser Company **Contact:** Alicia Robbins **Phone:** **Email:** Alicia.robbins@weyerhaeuser.com **Mailing Address:** 220 Occidental Ave South Seattle, WA 98104	**Name:** L & C Carbon **Contact:** David Ford **Phone:** 503-449-6957 **Email:** Davidford27@gmail.com

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 and verification report in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents verification findings of the Kibby Skinner IFM Project (hereafter, referred to as "*Project*") – prepared by Weyerhaeuser Company (hereafter referred to as "*Project Proponent*"). The project validation and 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 Kibby and Skinner Townships, Maine. As stated in Section A5 of the GHG Project Plan (Kibby Skinner ACR GHG Project Plan 090823.pdf), the project increases carbon stocks by maintaining existing forest biomass and restricting harvest to less than annual forest biomass growth over the project period.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on two adjacent parcels, which consist of a project area of 47,396.85 acres of productive forestland and a 646.67 non-productive, buffered road as non-project acres totaling 48,043.52 GIS acres. The non-productive buffered road areas were not sampled and are therefore excluded from the sampling frame, project area, and crediting calculations. The project asserts net emissions reductions of 31,754 MtCO$_2$e for the reporting period (01 January 2022 – 31 July 2022).

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, and normative guidance documents as applicable. Aster Global assessed the GHG emission removals of the IFM project.

Aster Global confirms all validation/verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's (WY Kibby Skinner IFM ACR 721 2022 Monitoring Report 091523.pdf) 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 emissions reductions of 31,754 MtCO$_2$e by the project during the reporting period (01 January 2022 – 31 July 2022).

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/verification was conducted as part of ACR's program requirements for GHG offset projects using Improved Forest Management. Aster Global is accredited by the American National Standards Institute under ISO 14065:2020 for greenhouse gas verification bodies, including ISO 14064-3:2019, ISO 14065:2020, and ISO 17029 (2109), and validation/verification of assertions at the project level for Land Use and Forestry (Group 3). Aster Global is an approved verification body for ACR.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on two adjacent parcels (approximately 47,396.85 acres). The project asserts the net emissions reductions of 31,754 MtCO$_2$e for the reporting period (01 January 2022 – 31 July 2022).

2.1 Contact Information – Roles and Responsibilities

Project Owner / Project Proponent:	Weyerhaeuser Company Alicia Robbins – VP, Portfolio Analytics & Business
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 3800 Clermont St NW North Lawrence, Ohio 44666
Validation/Verification Team	Shawn McMahon-Lead Validator/Verifier
	Barbara Toole O'Neil-Senior Internal Reviewer
	Matthew Campbell-Team Member
	Taek Joo Kim-Team Member
	Richard Scharf – Team Member
	Sandesh Shrestha-Team Member
	Caris Lyons-Team Member
	Caitlin Sellers-Team Member
	Matthew Perkowski-Team Member
	Justin Ziegler – Team Member
	Ashley Laux-Team Member/Trainee
	Joe Mortzheim – Team Member/Trainee
	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 within Kibby and Skinner Townships, Maine. As stated in Section A5 of the GHG Project Plan, the project increases carbon stocks by maintaining existing forest biomass and restricting harvest to less than annual forest biomass growth over the project period. The

Baseline Scenario represents harvest levels that maximize the net present value (NPV) of perpetual wood products harvests over a 100-year modeling period. The baseline management scenario is based on silvicultural prescriptions commonly used by landowners across the region.

2.3 Objective

The GHG Project Plan validation 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. The overall objective of verification was to assess Project's claimed GHG Emission reductions/removals against the relevant ACR Standard and the approved methodology.

2.4   Criteria

The criteria followed by Aster Global included ISO 14064-3, ISO 14065, ISO-17029 and the validation and verification guidance documents provided by ACR located at https://americancarbonregistry.org/carbon-accounting/standards-methodologies.

These documents included:

- *ACR Carbon Registry Standard (v7.0)*
- *ACR Validation and Verification Standard (v1.1)*
- *Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands (v1.3)*
- *ACR Tool for Risk Analysis and Buffer Determination (v1.0)*
- *Errata and Clarifications for ACR IFM Methodology (v1.3)*

2.5   Scope

The scope of the validation/verification generally included the GHG Plan and Monitoring Report; eligibility criteria of the methodology; 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	Typical forest management and harvesting regime for the region
Activities/ Technologies/ Processes	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
Sources/Sinks/ Reservoirs	Above-ground biomass carbon (included) Below-ground biomass carbon (included) Standing dead wood (excluded) Lying dead wood (excluded)

	Harvested wood products (included)
	Litter/Forest Floor (excluded)
	Soil organic carbon (excluded)
GHG Type	CO_2 and CH_4
Project Location	Approximately 47,396.85 acres of land in Kibby and Skinner Townships, Maine
Project Boundary and Time Period	Project Start Date: 01 January 2022 Project Crediting Period: 01 January 2022 – 31 December 2041 Verification/Reporting Period: 01 January 2022 – 31 July 2022

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 14064-3:2019). 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 could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the Validation/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 (mTCO₂e):	
Total reported GHG Reductions	
Project Emission Reduction Assertion	31,754
Verifier Emission Reduction Assertion	31,754
[(31,754–31,754)/ 31,754] *100	0.00%
% Error	0.00%

As the percent error was less than 5%, the Validation and Verification Team confirms there is no offset material misstatement. The Verification Findings 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 Validation and Verification Body (VVB) by the ANSI National Accreditation Board (ANAB) under ISO 14064-3, 14065, and ISO-17029, 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, Barbara Toole O'Neil 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, ISO-17029 and the Aster Global Management System and Management System Manual.

As defined by ISO 14064-3:2019 (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.

3.2 GHG Project Plan.

As part of the validation, Aster Global assessed the GHG Project Plan and found that the GHG Project Plan complies with ACR's Standard.

3.2.1 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 in January 2022, 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."

3.2.2 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.
- The project area is able to be harvested by the *Project Proponent*.
- There is clear title to land and timber rights.
- There is clear title to offsets.
- The *Project* is subject to commercial timber harvesting at the Project Start Date in the with-project scenario. The organization is certified by SFI at the Project Start Date.
- The *Project* does not occur on Tribal lands.
- There is no use of non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The *Project* does not drain or flood wetlands.
- The *Project* demonstrated an increase in on-site stocking levels above the baseline condition by the end of the crediting period through an ex-ante modeling over the crediting period.

3.3 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

Following the initial desk review, Aster Global conducted an on-site assessment of the project lands on 22-26 August 2022. 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 review the monitoring approach. The verification sample size of 15 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:

Plots Visited	Stratum
16	hardwood-mid_age
22	hardwood-mid_age
34	hardwood-mid_age
52	hardwood-mid_age
43	hardwood-near_harves
51	hardwood-near_harves
55	hardwood-near_harves
77	mixed-mid_age
116	mixed-mid_age
138	mixed-mid_age
149	mixed-near_harvest
177	mixed-near_harvest
187	recent_harvest
220	softwood-mid_age
191	recent_harvest

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 15 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
2 August 2022	Shawn McMahon, Ashley Laux, Alicia Robbins,	Opening Meeting
9 September 2022	Shawn McMahon, Mansfield Fisher, Taek Joo Kim, Joe Mortzheim, David Newton, Ji She, Casey Ghilardi	Calculation walkthrough/Modeling review
29 November 2023	Shawn McMahon, Ashley Laux, Sandesh Shrestha, Taek Joo Kim, Alicia Robins, Jason Gibson, Fletcher Harvey, David Newton	Round 1 Findings Discussion
8 February 2023	Shawn McMahon, Mansfield Fisher, Ashley Laux, Alicia Robbins, Ji She, Jason Gibson, David Newton, Caileigh Shoot	Round 2 Findings Discussion
3 April 2023	Shawn McMahon, Mansfield Fisher, Ashley Laux, Alicia Robbins, Ji She, Jason Gibson, David Newton, Caileigh Shoot	Round 3 Findings Discussion
9 May 2023	Shawn McMahon, Mansfield Fisher, Alicia Robbins, Jason Gibson, David Newton, Ji She, Caileigh Shoot	Round 4 Findings Discussion
7 June 2023	Shawn McMahon, Ashley Laux, Alicia Robbins, Jason Gibson, David Newton, Caileigh Shoot, Ryan Spicer	Closing Meeting

4.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	8 June 2022
ACR approval of ACR-Specific COI Form	9 June 2022
Submission of Draft Verification and Sampling Plan to *Project Proponent* for approval	1 August 2022

Opening meeting with *Project Proponent*	2 August 2022
Submission and Receipt of signed Version 1 Verification and Sampling Plan to and from *Project Proponent* for approval	18 August 2022
Site Visit	22-26 August 2022
Round 1 - Corrective actions/clarifications submitted	14 November 2022
Round 2 - Corrective actions/clarifications submitted	16 January 2023
Round 3 - Corrective actions/clarifications submitted	6 April 2023
Round 4 - Corrective actions/clarifications submitted	8 May 2023
Round 5 – Corrective actions/clarifications submitted	30 May 2023
Aster Global completes review	2 June 2023
Aster Global holds closing meeting and finalizes report and submits to ACR and *Project Proponent*	7 June 2023

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that is intended to create additional carbon stocks in the project area through the implementation of Improved Forest Management practices to represent a significant improvement in the carbon storage and conservation value and forgo higher financial returns and more aggressive management regimes of industrial private lands in the region, which are characterized by shorter, even-aged rotations. The *Project* is in compliance with ACR's Standard. Specific details are located in the Validation 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 22%.

4.6.4 Baseline and Leakage

Aster Global confirms the project baseline as harvest levels that maximize the net present value (NPV) of perpetual wood products harvests over a 100-year modeling period. The baseline management scenario is based on silvicultural prescriptions commonly used by landowners across the region.

The *Project Proponents* accounted for market leakage by applying a default market leakage discount factor of 10% per the methodology requirements, as project activities decrease total wood products produced by the project relative to the baseline by no more than 25% but more than 5% over the Crediting Period. The calculation of this default market leakage discount factor of 10% was confirmed by Aster Global through independent data checks. The methodology considers any decrease in production would be transferred to forests of a similar type.

4.6.5 Monitoring

Aster Global confirmed the 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 inventory manual titled *Kibby Skinner Inventory Report – Round 2 Revised* and in Section D of the GHG Project Plan. The VVB reviewed both the GHG Project 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's net positive community and environmental impacts and co-benefits such as carbon sequestration, promoting biodiversity, improving air, water, and soil quality, maintaining natural habitats, and provided public access to areas for recreational activities. Additionally, the MR and ACR Sustainable Development Goals Contribution Report describe how the project directly contributes to three different SDGs and indirectly contributes to three different SDGs.

4.6.7 Stakeholders Comments

Stakeholder comments are not applicable for this project. The Project Proponent, Weyerhaeuser, is a private forestland owner, and adhere to their internally agreed upon practices of project consultation and notification on associated decision making.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Units
Baseline Emissions / Reductions	(5,137.7) tCO$_2$e

Project Emissions	40,096.7 tCO₂e
Leakage	4,523
Uncertainty Deduction Rate	0%[1]
Buffer Pool Contribution (tCO₂e)	8,957
Gross Emission Removals (tCO₂e)	36,087
Gross Emission Reductions (tCO₂e)	4,624
Gross Emission Reductions/Removals Tonne(s) (ERTs)	40,711
Net Emission Reductions/Removals Tonne(s) (ERTs)	31,754

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 Forward Action Requests

Aster Global did not issue any Forward Action Requests (FAR).

4.9 Verification Results/Conclusions
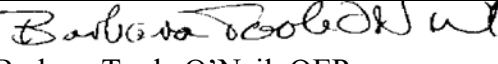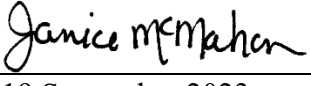
Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting 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 GHG emission reductions of 31,754 tCO₂ equivalents by the project during the verification period/reporting period (01 January 2022 – 31 July 2022).

Submittal Information:

Report Submitted to:	Weyerhaeuser American Carbon Registry
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666

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[1] Please note that the uncertainty was calculated as ~7.20% but was below the 10% ACR threshold.

Aster Global Lead Validator/Verifier Name and Signature:	Shawn McMahon
Aster Global Internal Reviewer Name and Signature:	Barbara Toole O'Neil, QEP
Aster Global Sr. Vice President/Technical Director Name and Signature	Janice McMahon President
Date:	19 September 2023

MSF/SM/JPM/CJM/22047.50_Weyerhaeuser_Kibby Skinner_ACR_IFM_ValVer_ReportFinalV4_20230919
ACR SP: PF 09/19/2023F

Appendix A – Aster Global Verification Findings

Item Number	1
American Carbon Registry Standard Version 7.0, December 2020	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.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	KS_Carbon_Cruise_Specs_19May2022
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	"KS_Carbon_Cruise_Specs_19May2022" includes a section which includes QA/QC procedures to ensure accuracy of the cruise data collected in the field. However, as required by the methodology the GHG plan does not specify QA/QC procedures.
Round 1 NCR/CL/OFI	CL: Please include QA/QC procedures in the GHG plan.
Round 1 Response from Project Proponent (23 November 2022)	Project Proponent inserted QA/QC procedures from Cruise Specs file into section E4 of GHG (uncertainty calculations)
Aster Findings - Round 2 16 January 2023	The VVB confirmed that QA/QC procedures are outlined in the updated GHG plan. **This item is closed.**

Item Number	2
American Carbon Registry Standard Version 7.0, December 2020	The regulatory surplus test requires the Project Proponent to evaluate existing laws, regulations, statutes, legal rulings, or other regulatory frameworks that directly mandate the project action, and which require specific technical, performance, or management actions.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section C1), Appendix A
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The relevant laws and regulations are mentioned in Section C1 of the GHG plan. Appendix A contains a description of the relevant laws and regulations in the project area. The project assures compliance with the regulations. The audit team reviewed the relevant laws and regulations and is reasonably assured that none of the laws and regulations mandate the project actions and associated GHG emissions reductions/removals enhancements.
Round 1 NCR/CL/OFI	CL: Please provide a formal statement in the PP that the project is not mandated by any existing law.

Round 1 Response from Project Proponent (23 November 2022)	Project Proponent added statement to section C1 of GHG Plan "There are no existing laws or regulations that mandate the Kibby Skinner IFM project", confirmed by description of laws and regulations already included in section C1
Aster Findings - Round 2 16 January 2023	The GHG plan now states clearly that the project is not mandated by any existing laws or regulations. **This item is closed.**

Item Number	3
American Carbon Registry Standard Version 7.0, December 2020	The common practice test requires the Project Proponent to evaluate the predominant technologies or practices in use in a particular industry, sector, and/or geographic region, as determined by the degree to which those technologies or practices have penetrated the market, and demonstrate that the proposed Project Activity is not common practice and will reduce GHG emissions below levels produced by common technologies or practices within a comparable environment (e.g., geographic area, regulatory framework, investment climate, access to technology/financing).
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section C2)
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Section C2 of the GHG Plan provides a brief description of the Common Practice Test. Additionally, it states that "The project actions will reduce timber harvest to below a level that would maximize timber revenues alone and therefore create carbon additionality". Clarification and verifiable evidence are requested on how this can be achieved.

Additionally, the audit team noted in the GHG Plan that "If the Kibby Skinner carbon project were not implemented, forest management would resemble other private industrial forestland management in the region, and this reduction in harvest and increase in carbon storage therefore pass the Common Practice additionality test". Verifiable evidence is requested to demonstrate how the common practice is met. |
| **Round 1 NCR/CL/OFI** | CL: Please clarify in line with the findings. |
| **Round 1 Response from Project Proponent (23 November 2022)** | The Project Proponent provided an assessment based on the California Air Resources Board (ARB) methodology which utilizes USFS FIA data to demonstrate that the average live carbon stocking values under the project scenario are not common practice among similar forest types in the general geographic area of the project footprint. The project proponent inserted the details and findings of this assessment into section Section C2 of the GHG plan. |

Aster Findings - Round 2 16 January 2023	The VVB reviewed the assessment based on California Air Resources Board (ARB) methodology and confirmed that the average live carbon stocking values under the project scenario are not common practice among similar forest types in the general geographic area of the project footprint. However, the VVB noticed that the SumAcres in table 9 is incorrectly reported.
Round 2 NCR /CL/OFI	CL: Please update table 9 with the accurate Acres sum.
Round 2 Response from Project Proponent (17 February 2023)	
Aster Findings - Round 3 6 April 2023	SumAcres in table 9 has been reported correctly. This item is closed.

Item Number	4
American Carbon Registry Standard Version 7.0, December 2020	The risk assessment, overall risk category, Minimum Buffer Percentage, and calculated Buffer Contribution amount shall be included in the GHG Project Plan and Monitoring Report.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section B8), Appendix B
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The risk assessment, overall risk category, Minimum Buffer Percentage, and calculated Buffer Contribution amount are not included in the GHG Project Plan and Monitoring Report.
Round 1 NCR/CL/OFI	NCR: Please include the missing details in the GHG plan and MR.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent inserted Appendix B risk assessment, overall risk category, and minimum buffer percentage into GHG Plan section B8 and MR. Total buffer contribution recalculated and identified in GHG and MR.
Aster Findings - Round 2 16 January 2023	Details on risk analysis assessment and buffer contribution is included in the updated GHG plan and MR. **This item is closed.**

Item Number	5
American Carbon Registry Standard Version 7.0, December 2020	Identification of risks that may substantially affect the project's GHG emission reductions or removal enhancements;

Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Appendix B
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Risk assessment analysis results are provided in Appendix B. However, the details are not included in the GHG plan.
Round 1 NCR/CL/OFI	CL: Please include a detailed description of risk assessment analysis in the GHG plan.
Round 1 Response from Project Proponent (23 November 2022)	The Project Proponent inserted Appendix B risk assessment, overall risk category, and minimum buffer percentage into GHG Plan section B8 and MR. Total buffer contribution recalculated and identified in GHG and MR.
Aster Findings - Round 2 16 January 2023	Details on risk analysis assessment and buffer contribution is included in the updated GHG plan and MR. **This item is closed.**

Item Number	6
American Carbon Registry Standard Version 7.0, December 2020	Additionally, project monitoring reports shall describe any project-specific deviations that may have occurred during the reporting period, as described below, and include Attestations by the Project Proponent regarding the continuance, regulatory compliance, ownership, and community and environmental/social impacts of the project.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WY Kibby Skinner IFM ACR 721 2022 Monitoring Report (Section III-3, IX)
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	No project deviations occurred during this reporting period. In regards to the community and environmental/social impacts of the project, the audit team noted in the MR, "For this carbon project, Weyerhaeuser used the Environmental Protection Agency's Environmental Justice Screening and Mapping Tool (v. 2.0) to assess environmental and community risks in and near the project area. The surrounding area ranked low (favorable) in all environmental justice indices, and the company does not expect the project actions to negatively impact any of the indices identified by EPA." The audit team were unable to find any attestation regarding the continuance and ownership in the MR.
Round 1 NCR/CL/OFI	Cl: Please clarify in line with the findings and update MR as necessary.
Round 1 Response from Project Proponent (23 November 2022)	Project Proponent inserted attestations regarding continuance and ownership in the Montitoring Report Section III, Project Description. Missing Cull Deviation will be reported in the Monitoring Report with rationale and pending pproval by ACR.

Aster Findings - Round 2 16 January 2023	The VVB confirmed that attestations confirming the continuance and ownership is included in the updated MR/Section III. Pending "Missing Cull Deviation will be reported in the Monitoring Report with rationale and pending approval by ACR. " The methodology deviation was approved by ACR on 12/20/2022. **This item is closed.**

Item Number	7
American Carbon Registry Standard Version 7.0, December 2020	The regulatory compliance attestation must disclose all violations or other instances of non-compliance with laws, regulations, or other legally binding mandates directly related to Project Activities.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WY Kibby Skinner IFM ACR 721 2022 Monitoring Report (Section IX)
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The MR states that the project attests to maintain the regulatory compliance by completing all regulatory requirements at required intervals. However, clarification is requested to substantiate this claim.
Round 1 NCR/CL/OFI	CL: Please address in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent attests to maintain regulatory compliance as Sustainable Forestry Initiative certification is maintained on all timberlands owned by Weyerhaeuser. Supporting SFI documents are provided in Appendix C to the GHG Plan. Objective 9 of the SFI 2015-2019 FOREST MANAGEMENT STANDARD included in Appendix C relates to Legal and Regulatory Compliance. This objective states that landowners must "comply with applicable federal, provincial, state, and local laws and regulations." Maintaining SFI certification requires that the project proponent comply with all laws, regulations, or other legally binding mandates in accordance with SFI and ACR standards.
Aster Findings - Round 2 16 January 2023	The audit team confirmed that the project area is included in the project proponent's SFI certification, thus meeting regulatory compliance as required. The attestation is included in Section IX.1 of the Monitoring Report. **This finding is closed.**

Item Number	8
American Carbon Registry Standard Version 7.0, December 2020	In the GHG Project Plan Project Proponents shall also identify and describe the Sustainable Development Goals to which those impacts are aligned and positively contribute
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section F)

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The Monitoring Report contains a description of the Sustainable Development Goals (SDGs) to which the impacts are aligned and contribute positively. However, there is no description of SDGs in the GHG Plan. The requirement implies that these descriptions should be included.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent inserted SDG descriptions from Monitoring Report into Section F of the GHG Plan
Aster Findings - Round 2 16 January 2023	The audit team confirmed that the project reports on three SDGs in Section F of the GHG Plan. **This finding is closed.**

Item Number	9
American Carbon Registry Standard Version 7.0, December 2020	1. An overview of the Project Activity and geographic location.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section A4, A5)
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	An overview of the Project Activity and geographic location is provided elsewhere in the GHG Plan.
Round 1 NCR/CL/OFI	CL: While this information is included elsewhere in the document, ACR requires that it be included here as well. Please add an overview of the Project Activity and geographic location in this section.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent inserted overview of project activity and geographic location into Section F of the GHG Plan
Aster Findings - Round 2 16 January 2023	The audit team reviewed section F of the GHG Plan and confirms that the project activity and geographic location is described in adequate detail. **This finding is closed.**

Item Number	10
American Carbon Registry Standard Version 7.0, December 2020	2. Applicable laws, regulations, rules, and procedures and the associated oversight institutions.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section C, Appendix A)

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	This information is provided elsewhere in the GHG Plan.
Round 1 NCR/CL/OFI	CL: While this information is included elsewhere in the document, ACR requires that it be included here as well. Please add Applicable laws, regulations, rules, and procedures and the associated oversight institutions.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent inserted applicable laws, regulations, rules, procedures and associated oversight institutions into Section F of the GHG plan.
Aster Findings - Round 2 16 January 2023	The audit team reviewed section F of the GHG Plan and confirms that applicable laws, regulations, and procedures are described in adequate detail. **This finding is closed.**

Item Number	11
American Carbon Registry Standard Version 7.0, December 2020	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.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section F)
Requirement Met (Yes, No, or Pending)	Y

| Findings - Round 1 (14 November 2022) | Section F of the GHG Plan states "For this carbon project, Weyerhaeuser used the Environmental Protection Agency's Environmental Justice Screening and Mapping Tool (v. 2.0) to assess environmental and community risks in and near the project area. The surrounding area ranked low (favorable) in all environmental justice indices, and the company does not expect the project actions to negatively impact any of the indices identified by EPA."

The project identifies several impacts, all of which are deemed net positive. As stated above, the project does not expect the project actions to negatively impact any of the indices identified by EPA. As such, no description is provided as to how any negative impacts will be avoided, reduced, mitigated, or compensated.

No information is provided about how and at what frequency impacts will be monitored.

Furthermore, no information is provided on how positive impacts contribute to the achievement of sustainable development goals. |
|---|---|
| **Round 1 NCR/CL/OFI** | CL: Please clarify in line with findings and provide additional information as necessary. |
| **Round 1 Response from Project Proponent (23 November 2022)** | Project proponent inserted table into section F that defines the risk/impact factor at hand, its negative/positive/neutral impact category, any mitigation activities required to address potential negative impacts, and a monitoring approach for each. Additionally, project proponent included how net positive impacts contribute to SDG's identified in Section F as a result of Audit Finding Item #8 response. |
| **Aster Findings - Round 2 16 January 2023** | The audit team reviewed the table in Section F.4 of the GHG Plan and is reasonably assured that the project has considered all possible impacts of project implementation. It is reasonable to assume that under SFI certification, implementation of the project will not result in negative impacts to biodiversity, air quality, water quality, soil quality, natural habitat, and/or cultural or social impacts, however the project includes a description of mitigation activities to address possible negative impacts. Each impact's monitoring plan is also described. Each positive impact's contribution to SDG's are identified. **This finding is closed.** |

Item Number	12

American Carbon Registry Standard Version 7.0, December 2020	Forest (for projects in U.S.; based on U.S. Forest Service Forest Inventory & Analysis Program definition)31 Land with at least 10% cover (or equivalent stocking) by live trees of any size, including land that formerly had such tree cover and that will be naturally or artificially regenerated. To qualify, the area must be at least 1 acre in size. Forest land includes transition zones, such as areas between forest and non-forest lands that have at least 10% cover (or equivalent stocking) with live trees and forest areas adjacent to urban and built-up lands. Projects in eligible countries outside of the US must apply the national definition of forest, consistent with what is used to report under its NDC and in UN reporting.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB confirmed that criteria for forest land is satisfied. However, Table 1 of the GHG plan states "All areas qualify as forestland per the methodology (Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands v1.2) definition of at least 10% stocked by forest trees of any size, and not currently developed for non-forest uses." It is unclear to the VVB why it is referred to as v1.2 of the methodology when v1.3 is in place.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent has corrected typo in Table 1 of the GHG plan
Aster Findings - Round 2 16 January 2023	The audit team confirms that Table 1 in the GHG Plan correctly references the chosen ACR methodology version 1.3 rather than 1.2. **This finding is closed.**

Item Number	13
ACR Tool for Risk Analysis and Buffer Determination V1.0	F - Disease and Pests
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan (Section B8), Appendix B
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The project takes the default value [4%] for this risk category. However, it is unclear to the VVB how the default value was determined. Clarification is requested to substantiate this claim.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.

Round 1 Response from Project Proponent (23 November 2022)	Default value was utilized as there is no epidemic disease or infestation present with in the project area, or within 30 mile radius of project area. The project proponent utilized the USFS National Insect & Disease Risk map to determine that there is low risk of significant loss due to disease and pests, specifically beech bark disease and maple decline which are present in the project area. Project proponent generated revised Appendix B document with USFS source link provided.
Aster Findings - Round 2 16 January 2023	The VVB reviewed the National Insect and Disease Risk Map as referenced by the project and conducted an independent analysis. The VVB found that the majority of the project area is located in the 5-14% risk category with a minority portion located in the 1-4% risk category. Additionally, the VVB found that that the highest risk category is located within a 30-mile buffer of the project area. Based on this information, the VVB is not reasonably assured that the project has demonstrated that there is no epidemic disease within the project area and 30-mile buffer of the project area.
Round 2 NCR /CL/OFI	CL: Please provide additional supporting information to support a risk score of 4%.
Round 2 Response from Project Proponent (17 February 2023)	While spruce budworm traps maintained within the project area have not detected an active presence, based on insect risk profile from the USFS and data supported by the Maine Department of Agriculture Conservation & Forestry for the project area and immediate 30 mile buffer, to be conservative the project proponent has increased the risk value for Disease & Pests to 8%, resulting in a new total buffer pool contribution of 22% vs 18% previously. Project proponent has revised the Risk & Buffer Determination file in Appendix B and incorporated new buffer pool contribution values and % into GHG plan, monitoring report, and ERT worksheets.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that the risk value for Disease and Pests has been revised appropriately. The value is correctly updated in the corresponding worksheets and documents. **This item is closed.**

Item 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	The methodology applies to lands that can be legally harvested by entities owning or controlling timber rights on forestland
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan .pdf

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	As stated in <Kibby Skinner ACR GHG Project Plan .pdf>, the audit team requests a copy of ownership documents.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	GHG PP G1. Proof of Title references Appendix A2 which contains tax payments reciepts and maps. Map include tax parcel numbers that correspond to those shown on tax payment receipts.
Aster Findings - Round 2 16 January 2023	The VVB confirms that the ownership is demonstrated through tax bill and associated maps, which was also confirmed during the Round 1 Findings Discussion on NOV 29, 2022. All relevant documents were provided. **This finding is closed**.

Item 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	Below-ground biomass carbon - Included - Major carbon pool subjected to the project activity
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section B4
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team why the below-ground biomass carbon pool is excluded, as it is a required by the methodology to be an included carbon pool.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update quantification workbooks and reporting documents as necessary.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent will update calculations and appropriate supporting documentation to include imapcts of below-ground biomass. Project proponent will update Table 5 of GHG plan to specify that below-ground biomass is included and assessed in the same manner as above-ground biomass. Belowground biomass was populated as an output of FVS runs, but was erroneously excluded from downstream calculations.
Aster Findings - Round 2 16 January 2023	The audit team confirmed that below-ground biomass is identified as an included pool in Table 5 of the GHG Plan. **This item is closed.**

Item 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	CH4 - Burning of biomass - Included - Non-CO2 gas emitted from biomass burning
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section B4
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team why the CH4 biomass source is excluded, as it is required by the methodology to be an included carbon source.
Round 1 NCR/CL/OFI	CL: Please clarify why the CH4 source is excluded.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent will update calculations and appropriate supporting documentation to include imapcts of below-ground biomass. Project proponent will update Table 6 of GHG plan to specify that CH4 biomass is included but conservatively estimated to be zero as we do not burn biomass in our Maine oeprations. CH4 - Burning of biomass was erroneously excluded.
Aster Findings - Round 2 16 January 2023	The audit team confirmed that CH4 emissions are identified as an included carbon source in Table 6 of the GHG Plan. CH4 emissions are conservatively estimated to be zero. **This item is closed.**

Item 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	Project area delineated on USGS topographic map
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB were unable to find project area delineated on topographic map.
Round 1 NCR/CL/OFI	CL: Please address in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent will provide a topographic map with project area clearly delineated.
Aster Findings - Round 2 16 January 2023	The updated GHG plan includes a topographic map of project area. **This item is closed.**

Item 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	The Start Date is when the Project Proponent began to apply the land management regime to increase carbon stocks and/or reduce emissions.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section H
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The GHG Plan states "The Kibby Skinner IFM project has a start date of January 1, 2022. This is the date on which Weyerhaeuser made a commitment to modify management practices in the Project Area." However, the audit team was not provided with evidence to substantiate this statement.
Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence that the project start date coincides with the date that Weyerhaeuser committed to modifying management practices to increase carbon stocks and/or reduce emissions.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent will provide documentation to support that decision to develop Kibby Skinner IFM was made in August 2021 and was announced publicly Septer 21, 2021 during our investor day presentation. Project start date was listed as January 1, 2022 as this aligns with Weyerhaeuser's annual planning process based on a calendar year.

Aster Findings - Round 2 16 January 2023	In reviewing the project proponent's public announcements dated Sept 21, 2021, the audit team confirmed that the project proponent clearly intended to change the property's forest management regime, beginning on January 1, 2022, to increase carbon stocks. The audit team confirms that the start date of January 1, 2022 is appropriate as described. **This finding is closed.**

Item 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	When applying the financial implementation barrier test, Project Proponents should include solid quantitative evidence such as NPV and Internal Rate of Return (IRR) calculations.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	NPVCompareBSL_PROJ.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	While <NPVCompareBSL_PROJ.xlsx> is provided to show the financial implementation barrier test, more detailed process on how the values were determined is required, as required by the registry.
Round 1 NCR/CL/OFI	CL: Please provide more details on how monetary values were determined in <NPVCompareBSL_PROJ.xlsx>.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent utilized the price parameters to be addressed in Round 1 Audit Finding Item 20 for stumpage/timber NPV and an internal carbon price forecast for financial calculations based on estimated credits to be generated by the project. Reference price parameters in detail_explainer and Price Parameters - Revised in Appendix H. Modeling Parameters. NPVCompareBSL_PROJ - Revised can be found in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	The VVB confirmed that price parameters in "Price Parameters - Revised.docx" were correctly applied into the LP model <KS_final.con>. **This finding is closed**.

Item 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	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.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan .pdf / Price Parameters.docx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The audit team noted that the NPV calculation involved price parameters <Price Parameters.docx> in the objective function. However, it is unclear where price parameters were sourced. Please provide the source for the price parameters.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided supporting documentation in detail_explainer in Appendix H. Modeling Parameters. This addresses how pricing is sourced from local operating teams and is sensitive information the project proponent does not wish to disclose publicly. This documentation also demonstrates that the project proponent's pricing closely aligns with publicly available data available in the 2020 Stumpage Price Report published by the Maine Department of Agriculture, Conservation and Forestry.
Aster Findings - Round 2 16 January 2023	The confirmed the receipt of "ws_model_explainer.pdf", where detailed explanation on how price parameters were determined is contained, and while the price parameters are confidential to the company, the VVB agrees that the price parameters are approximately in line with the prices provided in Maine Forest Service website. **This finding is closed**.

Item 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	Project Proponents shall include roading and harvesting costs as appropriate to the terrain and unit size.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team if roading and harvesting costs were included in the LP model. If they are not included, please clarify why they were not included.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided supporting documentation in detail_explainer in Appendix H. Modeling Parameters. Roading and harvesting costs were accounted for in the price parameters as the project proponent utilized net stumpage prices as opposed to delivered prices.
Aster Findings - Round 2 16 January 2023	The VVB confirmed the relevant response regarding roading and harvesting costs during the Round 1 Findings Discussion on NOV 29, 2022. The relevant information is also detailed in "ws_model_explainer.pdf". **This finding is closed**.

Item 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	Wood products must be accounted.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Calculation Walkthrough Meeting 2022.09.09 / Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y

Findings - Round 1 (14 November 2022)	During the Calculation Walkthrough Meeting 2022.09.09 (48 min. 53 sec.), an Excel spreadsheet <allrep.csv> containing wood products, which feeds into ERT workbook, was shown, however it was noted that the file was missing. Please provide <allrep.csv> as this file is one of the worksheets for verifying intermediate step for calculation work-up.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	The VVB confirmed the receipt of "allrep_Baseline.csv / allrep_Project.csv" and the calculations aligned with the descriptions in "ws_model_explainer.pdf". **This finding is closed**.

Item Number	23
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	If the project activity area is not homogeneous, stratification may be used to improve the modeling of management scenarios and precision of carbon stock estimates.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	GHG plan states project area is stratified into eight strata classifications. However, the VVB noted seven strata: 1.Hardwood-MidAge, 2.Hardwood-NearHarvest, 3.Mixed-MidAge, 4.Mixed-NearHarvest, 5.Softwood-MidAge, 6.Softwood-NearHarvest,and 7.RecentHarvest. It is unclear to the VVB why there is such a disparity. Additionally, the project area calculated based on "Stand_Strata" was found different than what is reported (47,396.85).
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.

Round 1 Response from Project Proponent (23 November 2022)	1. There are seven strata in total. The project proponent will correct this typo in the GHG plan (Figure 3 title). 2. The reported 47,397 acres in the GHG Plan refer to the total productive acres where there are active forest growth. It is the sum of the harvestable and unharvestable acres (column "HrvstbA" and "UnhrvsA" in Stand_Strata layer), not the area of total acres calculated for the entire project area (which includes roads, non-productive area etc.)
Aster Findings - Round 2 16 January 2023	The VVB confirmed that the discrepancy on total strata has been corrected in the updated GHG plan.

The VVB followed the same procedures outlined in the response (i.e., summed the harvestable and unharvestable acres (column "HrvstbA" and "UnhrvsA" in Stand_Strata layer)) to confirm the total productive acres (i.e., 47,397) however, the VVB found different values for "Hardwood-NearHarvest", "Mixed-MidAge", "Mixed-NearHarvest", "Softwood-NearHarvest" than those reported in Table 9 of GHG plan. Thus the VVB could not verify the total acres (i.e., 47,397) reported. |
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	Table 9 of the GHG plan lists all the acres by strata correctly. The project proponent has confirmed that these values align with the data included in the .gdb when following the procedures outlined in the round 1 response. The project proponent noted that the original project submission materials from July 2022 had an incorrect copy of the .gdb file that was updated the following week on 8/5/22, and this may be the source of the acreage discrepancy, if this is the version being utilized by Aster Global. Please use the copy of the .gdb file included in the Final Map Documents of the Round 2 response as this reflects the copy provided on 8/5/22.
Aster Findings - Round 3 6 April 2023	The VVB noted the acreage discrepancy due to the incorrect copy of the .gdb file. The VVB reviewed the updated .gdb file from the round 2 and confirmed the strata acres are correctly reported. This item is closed.

Item Number	24
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	Different stratifications may be used for the baseline and project scenarios.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB is unclear of how stratification is used for the baseline and project scenario.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent stratified the project footprint once and used this data for both scenarios. Project proponent to provide detailed information in stratification section of summary documents.
Aster Findings - Round 2 16 January 2023	The VVB noted that no additional information about stratification were added to the GHG Plan to address the round 1 findings.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to sections A4, B5, and B6 of the GHG plan and Section IV_2 of the Monitoring Report to clarify that the same stratification techniques were utilized for the baseline and project scenarios.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. This item is closed.

Item Number	25
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	For estimation of baseline carbon stocks, strata may be defined on the basis of parameters that are key variables for estimating changes in managed forest carbon stocks, for example: a. Management regime b. Species or cover types c. Size and density class d. Site class e. Age Class
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB noted in the GHG plan that strata classifications are done at the individual stand level. However, the VVB was unable to locate a detailed explanation of how stratification was carried out.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Strata classifications were determined based on age class and cover type. Project proponent to provide detailed information in stratification section of summary documents.

Aster Findings - Round 2 16 January 2023	The VVB noted that no additional information about stratification were added to the GHG Plan to address the round 1 findings.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to sections A4, B5, and B6 of the GHG plan and Section IV_2 of the Monitoring Report to clarify that strata were determined for the baseline and project scenarios using age class and cover type designation.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. This item is closed.

Item Number	26
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) annual baseline stocking levels to be determined for the entire Crediting Period
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx Round 2 Audit 5 Explainer.docx allrep_baseline.csv allrep_Project.csv
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team how CBSL,TREE,t values are determined in the "Validation Kibby Skinner ERT Worksheet.xlsx" workbook.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks as necessary.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	How does (LP2), (LP3), & (LP4) in "Page 36, Kibby Skinner ACR GHG Project Plan - Revised.pdf" link to the constraint "Regeneration: natural regeneration happens one year after clearcut, meaning regeneration acres in the current year equal to the bareground acres in the previous year." in "Page 7, ws_model_explainer.pdf"? This question could be lack of knowledge in the LP model set up, or Remsoft application but a little bit of explanation would help better understand the project set up.

Round **2** **NCR /CL/OFI**	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	The project proponent has provided a written description of how (LP2), (LP3), & (LP4) link to the identified constraint. The file "Round 2 Audit Finding 5 Explainer" can be found in Appendix H of the project documents.
Aster Findings - Round 3 **6 April 2023**	The VVB reviewed the written description of how linear programming equations are linked to the identified constraint resulting from the LP equations, supporting the assertion that the constraints were adhered to when assigning acres regenerated at each time period. In evaluating [the worksheet], the VVB checked that 65% of aCC65 combined 100% of aCC100 adds up to Depleted Clearcut Area. The VVB requested and has already been provided the outputs from Remsoft. This finding is marked pending. The VVB noted that there appear to be stands in the baseline that violated the PMA harvest and Slope constraints applied. It is unclear why this discrepancy occurs. Additionally, the audit team reviewed the yield explainer workbook specifically the Crosswalk tab. It is unclear to the audit team which species are part of the HdwdBoltSaw, HdwdAllPulp, HdwdLowSaw, and sfwdLowPulp groups.
Round 3 NCR/CL/OFI	CL: Please clarify as to why there are harvests within the PMA designation that violate the stated harvest constraints provided by the project. CL: Please provide a cross walk that shows how each specific species from the FVS tree-list is mapped to the product specifications in the yield tables.
Round 3 Response from Project Proponent (12 April 2023)	**1.** The description of PMA constraints originally described in the "ws_model_explainer" file was incorrect and incomplete in relation to the >45% slope class. The description of this model constraint has been corrected in "ws_model_explainer - Round 3 Revised" in Appendix H to align with the appropriate woodstock model baseline scenario constraint. **2.** The project proponent has provided additional detail on the "Crosswalk" tab of the "Yield Explainer - Round 3 Revised" worksheet in Appendix H to clearly identify which species correspond to the Yield Name categories provided as part of the original crosswalk from Yield Name to General Product Group.
Aster Findings - Round 4 **8 May 2023**	1. The VVB reviewed the "ws_model_explainer - Round 3 Revised.pdf" and confirms that the updated description of PMA constraints aligns with the woodstock model baseline scenario constraint. **This finding is closed.** 2. The VVB reviewed the updated "Yield Explainer - Round 3 Revised.xlsx" and it is unclear why the formulas for hardwood product groups described in the "DetailedProcedures" tab are not applied as written in the "Strata_Yields_Current" tab and "CoverType_Yields_Regen" tab.

Round 4 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 4 Response from Project Proponent (10 May 2023)	The project proponent has updated the DetailedProcedures tab of the "Yield Explainer - Round 4 Revised" file to reflect correct application of formulas for hardwood product groups and provided further explanation of where current strata and future regen vary in species composition. See rows 45 to 50 in the "Yield Explainer - Round 4 Revised" on the DetailedProcedures tab. The project proponent has provided a signed "Product Group Attestation" document from a Maine Licensed Forester as support for the application of these formulas. The project proponent also notes that these formulas were applied consistenly in both the baseline and project scenarios.
Aster Findings - Round 5 30 May 2023	The VVB reviewed the Product Group Attestation and concurs that the formulas are appropriate. Further, the formulas are applied correctly in the Yield Explainer workbook. **This finding is closed.**

Item Number	27
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 (3)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team how CBSL,HWP,t values are determined in the "Validation Kibby Skinner ERT Worksheet.xlsx" workbook.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks as necessary.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	The VVB reviewed the updated "Kibby Skinner ERT Worksheet - Revised.xlsx" workbook and confirmed that CBSL,HWP,t values were calculated correctly. **This finding is closed.**

Item Number	28

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 (5)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The equation is applied correctly; however this item is pending findings above. Pending upon Findings Row 156.
Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent (23 November 2022)	
Aster Findings - Round 2 16 January 2023	It is unclear to the VVB how Equation 5 is applied correctly in line with the methodology and ACR v1.3 ERT calculation template.
Round 2 NCR /CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as needed.
Round 2 Response from Project Proponent (17 February 2023)	Aster Global was utilizing the ACR V1.3 ERT template published on ACR's website to verify the correct application of Equation 5. The project proponent has added detail to the ERT worksheet that clearly outlines how and where equation 5 is applied. Additionally, the project proponent has provided the file "ERT Calculation Comparison - WY vs ACR V1.3 Template" which compares how our ERT worksheet compares with the ACR V1.3 ERT template and highlights where flaws are present in the ACR template in regard to the application of certain equations.
Aster Findings - Round 3 6 April 2023	The VVB reviewed the "Kibby Skinner ERT Worksheet - Round 2 Revised.xlsx" workbook and confirms that equation 5 is applied correctly. **This finding is closed.**

Item Number	29

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	Change in baseline carbon stock is computed for each time period.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Calculation Walkthrough Meeting 2022.09.09 / Kibby Skinner ACR GHG Project Plan .pdf / Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	During the Calculation Walkthrough Meeting 2022.09.09, <allrep.csv> was shown that the file feeds into <Validation Kibby Skinner ERT Worksheet.xlsx> for ERT work-up. However, as per the requirement from the registry, clear steps to verify each calculation step is required. Please provide evidence on how <allrep.csv> feeds into <Validation Kibby Skinner ERT Worksheet.xlsx>.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This requirement is addressed in "Kibby Skinner ERT Worksheet - Revised.xlsx". Detailed description on calculation is provided in "detail_explainer.pdf". **This finding is closed**.

Item Number	30
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 (6)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The equation is applied correctly; however this item is pending findings above. Pending upon Findings Row 156.
Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent (23 November 2022)	
Aster Findings - Round 2 16 January 2023	Equation 6 is applied correctly until year T (2034). In year 2034, it is unclear to the VVB how the project applies the equation correctly in line with the methodology and the ACR v1.3 ERT calculation template.
Round 2 NCR /CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as needed.
Round 2 Response from Project Proponent (17 February 2023)	Aster Global was utilizing the ACR V1.3 ERT calculator published on ACR's website to verify the correct application of Equation 6. The project proponent has added detail to the ERT worksheet that clearly outlines how and where equation 6 is applied. Additionally, the project proponent has provided the file "ERT Calculation Comparison - WY vs ACR V1.3 Template" which compares how our ERT worksheet compares with the ACR V1.3 ERT template and highlights where flaws are present in the ACR template in regard to the application of certain equations.
Aster Findings - Round 3 6 April 2023	The VVB reviewed the updated ERT workbook and confirms that equation 6 is applied correctly. **This finding is closed.**

Item Number	31
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 mean carbon stock in aboveground biomass per unit area is estimated based on field measurements in sample plots.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	PlotCarbonSummaries.xlsx
Requirement Met (Yes, No, or Pending)	Y

Findings - Round 1 (14 November 2022)	The audit team noted the mean carbon stock in aboveground biomass per unit area is estimated in <PlotCarbonSummaries.xlsx>. However, the registry requires clear steps to verify the calculation from the initial input file to the final output. Please provide the full steps to verify the calculation in <PlotCarbonSummaries.xlsx>
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	CO2e quantity was calculated by multiplying standing aboveground live carbon by the molecular ratio of 3.664. Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.
Aster Findings - Round 2 16 January 2023	The VVB confirmed that the mean carbon stock in aboveground biomass per unit area "PlotCarbonSummaries - Revised.xlsx" was based on FVS-FFE. **This finding is closed**.

Item Number	32
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	A sampling plan must be developed that describes the inventory process including sample size, determination of plot numbers, plot layout and locations, and data collected.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	KS_Carbon_Cruise_Specs_19May2022.docx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The audit team noted a document on Carbon Stock Measurement Procedures was provided, however the audit team is unable to locate the statement regarding the sample size, and determination of plot numbers. Please clarify where these items were addressed.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent has provided detailed information on stratification process in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.
Aster Findings - Round 2 16 January 2023	The VVB confirmed that the detailed information on inventory process was appropriately addressed in "KibbySkinner_InventoryReport_FindingsRevisions.pdf". **This finding is closed**.

Item Number	33

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	Biomass for each tree is calculated from its merchantable volume using a component ratio method.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Calculation Walkthrough Meeting 2022.09.09
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	During the Calculation Walkthrough Meeting 2022.09.09 (48 min. 53 sec.), the audit team noted an Excel spreadsheet <allrep.csv> fed into ERT workbook, however it is unclear to the audit team which method is used to estimate biomass. Please clarify the method to estimate biomass.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	Biomass of tree is determined through FVS-FFE. **This finding is closed**.

Item Number	34
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	To ensure accuracy and conservative estimation of the mean aboveground live biomass per unit area within the Project Area, Projects must account for missing cull in both the ex ante and ex post baseline and project scenarios.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	FVS Files / Combined_CruisePlots.xlsx
Requirement Met (Yes, No, or Pending)	Y

Findings - Round 1 (14 November 2022)	The audit team noted that missing cull was not accounted in the quantification of carbon/biomass for each tree. Please clarify where in the calculation step missing cull is accounted.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent is submitting a deviation request to ACR to utilize FIA data to imply local averages of cull measurements to be applied to both above and belowground inventory measurements in order to be sufficiently conservative in our estimate of the impact of missing cull. Aster Global to be copied on the request communication to ACR. This requested project deviation has been described in the revised Monitoring Report.
Aster Findings - Round 2 16 January 2023	The project submitted a methodology deviation which was approved by ACR on 12/20/22. The project applies a 2.01% deduction at the plot-level based on FIA data specific to project location. The deviation is described in the Monitoring Report Section III.3. **This finding is closed.**

Item Number	35
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	Step 5: Determine total project carbon (in metric tons CO2) by summing the biomass of each stratum for the project area and converting biomass to carbon by multiplying by 0.5, kilograms to metric tons by dividing by 1000, and finally carbon to CO2 by multiplying by 3.664.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	KibbySkinner_InventoryReport.pdf
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It was noted CarbCalc-FFE is used for summarizing the results for the table presented in <2. Results, KibbySkinner_InventoryReport.pdf>. However, clear steps for calculation from initial dataset to the final output is required as per the requirement from the registry, although <Strata_FVSOutput.db> is provided. Please provide steps to calculate the table presented in <2. Results, KibbySkinner_InventoryReport.pdf>. In addition, please use 3.664 as required by the registry.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent used 3.664 to determine total project carbon. Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.

Aster Findings - Round 2 16 January 2023	This step is quantified with FVS_Carbon of FVS-FFE. **This finding is closed**.

Item Number	36
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	a. Baseline harvested wood quantities and species are derived from modeling a baseline harvesting scenario using an approved growth model.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team whether the technique used to grow trees forward to 18 years for input into FVS is an approved growth model, as described by the ACR Standard v7.0 Section A.6.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as needed.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent provided detailed information in detail_explainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	The VVB confirmed that the purpose of setting age as 18 for projection was to "improve model stability and projection performance." based on site conditions. The VVB confirmed that the relevant information was provided in detail in "detail_explainer.pdf". **This finding is closed**.

Item Number	37

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	b. Actual harvested wood volumes and species must be based on verified third party scaling reports, where available. Where not available, documentation must be provided to support the quantity of wood volume harvested.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The audit team was not provided evidence of actual wood volume harvested.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This finding is related to the verification of actual harvested wood volumes during the current reporting period. The Project Proponent reports 7,940.2 tCO2e in the HWP carbon pool in Section 3.3 of the Monitoring Report, however the VVB has not been provided evidence that harvesting actually occurred during the reporting period. Please provide verified third party scaling reports, where available. Where not available, please provide documentation to support the quantity of wood volume harvested during the reporting period (Jan 1 2022 - July 31 2022).
Round 2 NCR /CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as needed.
Round 2 Response from Project Proponent (17 February 2023)	The 7,940.2 tCO2e in the HWP carbon pool submitted with Round 1 responses did not yet reflect the incorporation of actual harvest activity for the reporting period. The updated HWP value of 4,687.6 tCO2e and the equations utilized in its calculation can be found in "Kibby Skinner ERT Actuals Monitoring Report - Round 2 Revised" in the Appendix of the Round 2 Verification Final Documents. The supporting harvest record information by product and redacted customer destination can be found in "KS Jan to July 2022 Harvest Tons - Redacted", also in the Appendix of the Round 2 Verification Final Documents.

Aster Findings - Round 3 6 April 2023	Thank you for providing a sample of mill slips. The VVB reviewed a 5% sample of mill tickets to confirm the validity of the project's harvest tons workbook. Further, the VVB reviewed the "Conversion Loads.xlsx" workbook to confirm LoadID Slips: 12418984, 12443245, 11642478, and 11511683; however, the VVB was unable to verify the source of the conversion factors.
Round 3 NCR/CL/OFI	CL: Please provide the source of the conversion factors used to convert units from board feet to tons.
Round 3 Response from Project Proponent (12 April 2023)	Supporting source information for volume conversion factors has been provided to the VVB in an email on 4/4 with the project materials in the "Harvested Wood Volumes Documentation" folder. These supporting documents and their descriptions were emailed directly to VVB representative Mansfield Fisher on 4/11.
Aster Findings - Round 4 8 May 2023	In reviewing the attestation provided by Maine Licensed Forester Benjamin Dow (license confirmed as active), the VVB is reasonably assured that the internally derived conversion factors are appropriate. Further, as evidenced by the Maine Forestry Service conversion factors, the internal conversion factors are comparable to published values. **This finding is closed.**

Item Number	38
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	5. Divide the carbon weight by 2,204.6 pounds/metric ton and multiply by 3.664 to convert to metric tons of CO_2.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Calculation Walkthrough Meeting 2022.09.09 / Remsoft LP Model
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	As with the requirement "Step 5: Determine total project carbon (in metric tons CO2)…", please clarify if 3.664 was applied for converting to metric tons of CO2 for the harvested wood products, as required by the registry.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.

| Aster Findings - Round 2
16 January 2023 | This step is quantified with FVS_Carbon of FVS-FFE. **This finding is closed**. |

Item Number	39
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	Sum the CO_2 for each species into saw log and pulp volumes (if applicable), and then again into softwood species and hardwood species.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear whether species were correctly categorized into saw log and pulp volumes (if applicable) and softwood species and hardwood species.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as needed.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is addressed in FVS-FFE and "KS_final.con" for LP model. **This finding is closed**.

Item Number	40

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	Multiply the total carbon weight (metric tons of carbon) for each group derived in Step 1 by the mill efficiency identified for the project's mill location(s) in the Regional Mill Efficiency Database, found on the Reference documents section of this methodology's website.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team how Step 2 is applied correctly in the wood products calculation.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks and reporting documentation as necessary.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is addressed in "KS_final.con" for LP model. **This finding is closed**.

Item Number	41
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	To determine the carbon storage in in-use wood products after 100 years, the first step is to determine what percentage of a Project Area's harvest will end up in each wood product class for each species (where applicable), separated into hardwoods and softwoods. This must be done by either:
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx

Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team which option described in the methodology the project utilizes to determine the carbon storage in in-use wood products after 100 years.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and update calculation workbooks and reporting documentation as necessary.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is addressed in "KS_final.con" for LP model. **This finding is closed**.

Item Number	42
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. Assign a percentage to each product class for hardwoods and softwoods according to mill data or default values for the project.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team how the project assigned a percentage to each product class for hardwoods and softwoods.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings and update calculation workbooks and reporting documentation as necessary.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is addressed in "KS_final.con" for LP model. **This finding is closed**.

Item Number	43
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	To determine the appropriate value for landfill carbon storage, perform the following steps:
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team whether carbon stored in landfills after 100 years was determined for the project.
Round 1 NCR/CL/OFI	NCR: Please include an estimation of the carbon storage 100 years after harvest for wood products in landfills as described by Step 4 in the methodology, updating reporting documents and calculation workbooks as necessary.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is addressed in "KS_final.con" for LP model. **This finding is closed**.

Item Number	44
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 total after 100 years for a given harvest volume is the sum of the carbon stored in landfills after 100 years and the carbon stored in in-use wood products after 100 years.

Evidence Used to Assess (Location in PD, MR or Supporting Documents	Validation Kibby Skinner ERT Worksheet.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team where the total carbon storage in wood products 100 years after harvest is summed in line with the methodology.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documents and calculation workbooks as necessary.
Round 1 Response from Project Proponent (23 November 2022)	All audit findings related to Section 3.2 of IFM v1.3 have been addressed by the project proponent by recalculating Wood Products carbon contributions and updating the ERT worksheet. The project proponent has updated Section E of the GHG plan with the steps to calculate the carbon contribution of wood products. The project proponent has provided detailed information in YieldExplainer in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	The VVB confirmed the calculation of total carbon storage in wood products in "Monitoring Report Kibby Skinner ERT Worksheet - Revised.xlsx". **This finding is closed**.

Item Number	45
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 (10)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	KibbySkinner_InventoryReport.pdf
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	While the audit team confirmed in <Table 7, KibbySkinner_InventoryReport.pdf> that CI Interval Half Width (as a % of mean mTCO2e) was provided to infer the calculation of uncertainty, the registry requires demonstrating of clear steps on how Equation 10 is applied for estimating uncertainty. Please provide intermediate steps to calculation uncertainty.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.

Aster Findings - Round 2 16 January 2023	It remains unclear to the VVB where Equation 10 is applied in the calculation workbook.
Round 2 NCR /CL/OFI	CL: Please address in line with findings.
Round 2 Response from Project Proponent (17 February 2023)	The project proponent has added detail to the ERT worksheet that clearly outlines how and where equation 10 is applied.
Aster Findings - Round 3 6 April 2023	The VVB reviewed the updated ERT calculation workbook and confirms that UNCBSL,t has been calculated correctly. **This finding is closed.**

Item Number	46
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	If the project activity area is not homogeneous, stratification may be carried out to improve the \precision of carbon stock estimates.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB is unclear of how stratification is used for project scenario.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent to provide detailed information in stratification section of summary documents.
Aster Findings - Round 2 16 January 2023	The VVB noted that no additional information about stratification were added to the GHG Plan to address the round 1 findings.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.

Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to section A4 of the GHG plan and Section IV_2 of the Monitoring Report to clarify that stratification of the project footprint was utilized to improve estimation of carbon stocks due to the variety of species and age structures present within the project footprint.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. **This item is closed.**

Item Number	47
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	Different stratifications may be used for the baseline and project scenarios.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB is unclear of how stratification is used for the baseline and project scenario.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent to provide detailed information in stratification section of summary documents.
Aster Findings - Round 2 16 January 2023	The VVB noted that no additional information about stratification were added to the GHG Plan to address the round 1 findings.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to sections A4, B5, and B6 of the GHG and Section IV_2 of the Monitoring Report plan to clarify that the same stratification techniques were utilized for the baseline and project scenarios.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. **This item is closed.**

Item Number	48
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	For estimation of with-project scenario carbon stocks, strata may be defined on the basis of parameters that are key variables determining forest carbon stocks, for example: a. Management regime b. Species or cover types c. Size and density class d. Site class e. Age Class
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB is unclear of how stratification is used for project scenario.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent to provide detailed information in stratification section of summary documents.
Aster Findings - Round 2 16 January 2023	The VVB noted that no additional information about stratification were added to the GHG Plan to address the round 1 findings.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to sections B5, and B6 of the GHG plan and Section IV_2 of the Monitoring Report to clarify that strata were determined for the baseline and project scenarios using age class and cover type designation.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. **This item is closed.**

Item Number	49

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 present in the GHG Plan an ex ante stratification of the project area or justify the lack of it.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan, Kibby_Skinner_WY_ACR_IFM.gdb
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	The VVB were unable to locate this information in the GHG plan.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent justifies the lack of ex ante stratitication as the GHG plan indicates that "stratified forest inventory data [was] collected as part of the project initialization" as part of determining the baseline scenario. Not sure we're understanding this finding correctly.
Aster Findings - Round 2 16 January 2023	The VVB was unclear whether this requirement was being met due to the lack of detailed information about stratification.
Round 2 NCR /CL/OFI	CL: Please provide detailed information about stratification in the GHG plan.
Round 2 Response from Project Proponent (17 February 2023)	Project proponent has added verbiage to sections A4, B5, and B6 of the GHG plan and Section IV_2 of the Monitoring Report to clarify that ex-ante stratification of the project area was indeed carried out and to provide detailed information requested on how strata were developed.
Aster Findings - Round 3 6 April 2023	The VVB confirmed that additional information on stratification has been added to the GHG plan and monitoring report. **This item is closed.**

Item Number	50

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.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section A.6, MR Section 3.1
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	It is unclear to the audit team whether the forest management plan was implemented during the reporting period.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (23 November 2022)	Section A6 of the GHG Plan states "In Maine, Weyerhaeuser maintains an Environmental Management Plan (EMP) as a part of active forest management. **This EMP dictates forestry activities in the project area, including harvest practices, forest health and aesthetic maintenance, pesticide application, soil and water quality management, and more."** The project proponent has provided components of this plan approved by the state of Maine and accepted by the Sustainable Forestry Initiative in Appendix E as required by IFM v1.3. Does the auditor require additional information to verify activities?**
Aster Findings - Round 2 16 January 2023	The project attests to implementing the EMP during the current reporting period (1/1/2022 – 7/31/2022) in Section 3.1 of the Monitoring Report. Further, the audit team is in receipt of the EMP. After review of the document as well as observations during the site visit, the audit team is reasonably assured that the EMP has been implemented as written during the current reporting period. **This finding is closed.**

Item Number	51

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 90% statistical confidence interval (CI) of sampling can be no more than ±10% of the mean estimated amount of the combined carbon stock at the project area level32.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Combined_CruisePlots.xlsx
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Please provide more details on how sample size is determined in line with the requirement for the 90% statistical confidence interval (CI) of sampling.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.
Aster Findings - Round 2 16 January 2023	The VVB confirmed that the detailed information on inventory process was appropriately addressed in "KibbySkinner_InventoryReport_FindingsRevisions.pdf". **This finding is closed**.

Item Number	52
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 use the same set of equations used in Section C3.1.1, C3.1.2, and C3.2 to calculate carbon stocks in the project scenario.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Calculation Walkthrough Meeting 2022.09.09 / KibbySkinner_InventoryReport.pdf
Requirement Met (Yes, No, or Pending)	Y

Findings - Round 1 (14 November 2022)	The audit team noted that the current stocks <2. Results, KibbySkinner_InventoryReport.pdf> were quantified based on FVS CarbCalc-FFE, however it is unclear to the audit team if the set of equations in Section C3.1.1, C3.1.2, and C3.2 were used to calculate projected baseline and project carbon stocks although the results for the LP model (assuming <allrep.csv>) had been shared during Calculation Walkthrough Meeting 2022.09.09. The registry requires clear steps to demonstrate each calculation step according to each requirement. Please clarify if the same set of equations used in Section C3.1.1, C3.1.2, and C3.2 for the project scenario.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	The project proponent used the same set of equations included in Section C3.1.1, C3.1.2, and C3.2 for the baseline and project scenarios. Calculations in C3.1.1 were recalculated using 3.664 as defined by the standard. Calculations in Section 3.2 were revised to be in line with IFM v1.3 and a detailed description of calculation steps has been included in the GHG plan. Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List. Project proponent provided detailed information in detail_explainer and allrep files contained in KS_final_audit1_revised in Appendix H. Modeling Parameters.
Aster Findings - Round 2 16 January 2023	This step is confirmed through calculation worksheets provided for baseline and project scenarios. **This finding is closed**.

Item Number	53
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)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	KibbySkinner_InventoryReport.pdf
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	As with the finding for the baseline uncertainty Equation 10, while the audit team confirmed in <Table 7, KibbySkinner_InventoryReport.pdf> that CI Interval Half Width (as a % of mean mTCO2e) was provided to infer the calculation of uncertainty, the registry requires demonstrating of clear steps on how Equation 18 is applied for estimating uncertainty. Please provide intermediate steps to calculation uncertainty.

Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent has provided detailed information in KibbySkinner_InventoryReport_FindingsRevisions in Appendix F. Inventory and Plot List.
Aster Findings - Round 2 16 January 2023	The VVB reviewed the "KibbySkinner_InventoryReport_FindingsRevisions.pdf" and it is unclear how the with-project uncertainty was calculated in line with the methodology, specifically equation 18.
Round 2 NCR /CL/OFI	CL: Please address in line with the findings and update reporting documentation and calculation workbooks as necessary.
Round 2 Response from Project Proponent (17 February 2023)	The project proponent has added detail to the ERT worksheet that clearly outlines how and where equation 18 is applied.
Aster Findings - Round 3 6 April 2023	The VVB reviewed the updated ERT calculation workbook and confirms that UNCP,t has been correctly calculated. **This finding is closed.**

Item Number	54
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	For any data provided by experts, the GHG Plan shall also record the expert's name, affiliation, and principal qualification as an expert– plus inclusion of a 1-page summary CV for each expert consulted, included in an annex.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Kibby Skinner ACR GHG Project Plan .pdf
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Under the guidance of an internal panel of timberland operations experts,
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (23 November 2022)	Project proponent referred to "internal panel of experts" only in regard to local operations staff providing input on harvest scheduling constaints. This has been revised in the GHG Plan to read as "Under the guidance of an internal panel of local timberland operations staff". No data was provided by experts in regard to key parameters of ex-ante estimation methods as this verbiage is intended to be used by IFM v1.3

| Aster Findings - Round 2 16 January 2023 | The VVB is reasonably assured the comment that "No data was provided by experts in regard to key parameters of ex-ante estimation methods as this verbiage is intended to be used by IFM v1.3". **This finding is closed**. |

Item Number	55
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 (19)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Pending upon findings Rows 356 and 479.
Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent (23 November 2022)	
Aster Findings - Round 2 16 January 2023	It is unclear to the VVB whether Equation 19 is applied in the calculation workbooks. Further, this is pending findings related to inputs.
Round 2 NCR /CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent (17 February 2023)	The project proponent has added detail to the ERT worksheet that clearly outlines how and where equation 19 is applied.
Aster Findings - Round 3 6 April 2023	The VVB reviewed the UNCt calculation and confirms it has been applied correctly in the ERT workbook. UNCt<10% and is appropriately 0 in equation 20.

Item Number	56

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 (20)
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	Pending upon findings Rows 356 and 479.
Round 1 NCR/CL/OFI	
Round 1 Response from Project Proponent (23 November 2022)	

| Aster Findings - Round 2
16 January 2023 | 1. It is unclear to the VVB how Equations 20-23 as described in the Errata and Clarifications v1.3 ACR document are correctly applied in the "Kibby Skinner ERT Worksheet - Revised.xlsx" workbook and the "Monitoring Report Kibby Skinner ERT Worksheet - Revised.xlsx" workbook, noting that equation 20 has been updated and equations 21-23 are additional requirements not included in the original ACR IFM v1.3 methodology document.

2. In "Scenarios, Kibby Skinner ERT Worksheet - Revised.xlsx / Monitoring Report Kibby Skinner ERT Worksheet - Revised.xlsx", is oStandingCarbon modeled to be consistently maintained the same from Period 10 (Cells B44:B54)? Was this intentional or is it just the output from the LP model.

3. The VVB noted a discrepancy in the reporting of Start of Reporting Period (total tCO2e) between "KibbySkinner_InventoryReport_FindingsRevisions.pdf" and "WY Kibby Skinner IFM ACR 721 2022 Monitoring Report - Revised.pdf / Kibby Skinner ERT Worksheet - Revised.xlsx", i.e. 4,662,836 vs. 4,498,474.35 MtCO2e. It could be the missing cull 0.9799, which was not applied into "KibbySkinner_InventoryReport_FindingsRevisions.pdf" calculation but accounting for the missing cull seems not to match 4,498,474.35 MtCO2e. Where does 4,662,836 sit in the entire project? The reporting numbers should be consistent throughout the project and the Uncertainty calculation should be based on the number what is actually reported, so the initial inventory uncertainty of 9.1% would have to be updated accordingly if 4,498,474.35 MtCO2e is used.

4. The VVB noted that 14,398 tCO2e "Kibby Skinner ACR GHG Project Plan - Revised.pdf" is claimed for ERT for the current monitoring period, which accounts for Harvested Wood Products from the project scenario of LP modeling, but it is noted that harvesting has not occurred during this current monitoring period (correct this if this is wrong, and the With-Project Uncertainty shall account for uncertainty of Harvested Wood Products if harvesting has occurred). The actual claim for ERT shall be based on the actual status of project area not by scenario based. In other words, is actual ERT claimed for this current monitoring period (01/01/2022 – 07/31/2022), or is this current monitoring period just for validation purposes? Ex ante projection of ERT and the actual ERT claimed shall be differentiated. This finding is tied to the finding above related to the requirement "b. Actual harvested wood volumes and species must be based on verified third party scaling reports, where available. Where not available, documentation must be provided to support the quantity of wood volume harvested." |
| **Round 2**
NCR /CL/OFI | CL: Please address in line with the findings. |

Round 2 Response from Project Proponent (17 February 2023)	1. The project proponent has added detail to the ERT worksheet the clearly outlines how and where equations 20-23 are applied. A detailed explanation of how these equations are applied has also been added to Section E5 of the GHG plan. 2. Non-declining carbon stocks are an output of the model. The Woodstock optimization model chooses to maintain the standing carbon inventory at a steady level. To verify this claim, the model source file "KS_final_audit2" is provided in Appendix H. 3. Missing cull was previously not applied to carbon stocks in the inventory report as this project deviation had not yet been approved by ACR. Starting carbon in the model had missing cull applied as well as assuming that stands in the recent_harvest strata had 0 tons of carbon before reaching Age 10 for modeling purposes, which drove further deviation from the starting carbon previously listed in the inventory report. The revised model now does not assume stands in recent_harvest strata has carbon to be 0 before reaching Age 10 and uses the recent_harvest strata yield curve. In "KS_final_audit2", an updated Yields.yld file has been created to update the yield tables in the Woodstock model. Baseline and Project scenarios have been rerun to use the updated yields. After the modification, Woodstock model reports, the associated ERT worksheets, as well as a revised inventory report now have the starting carbon levels aligned among the supporting documents. 4. The actual ERT claimed for the reporting period has been updated to 24,768 based on the actual status and level of harvest that occurred on the project scenario. A detailed explanation of this ERT calculation can be found in "Kibby Skinner ERT Actuals Monitoring Report - Round 2 Revised" and "RP1 Standing Carbon Explainer" in the Appendix of the Round 2 Verification Final Documents. The supporting harvest record information by product and redacted customer destination can be found in "KS Jan to July 2022 Harvest Tons - Redacted", also in the Appendix of the Round 2 Verification Final Documents.
Aster Findings - Round 3 **6 April 2023**	Pending findings related to model.
Round 3 NCR/CL/OFI	
Round 3 Response from Project Proponent (12 April 2023)	The project proponent notes that while our Round 2 response is included in this line, the incorrect version of round 2 findings has been included in this files. The version included here, reflects the original Round 2 audit findings which were assessed under IFM V2.0 and were then revised by the VVB for the final Round 2 findings under IFM V1.3 which lists 4 items that correspond to our included responses.
Aster Findings - Round 4 **8 May 2023**	
Round 4 NCR/CL/OFI	
Round 4 Response from Project Proponent (10 May 2023)	

Aster Findings - Round 5 30 May 2023	The VVB reviewed Equation (20) in the ERT Actuals workbook and it appears that Equation (20) is applied incorrectly as defined in the Errata & Clarifications. It appears that the project's buffer contribution is accounted for both in Equation 20 and Equation 23.
Round 5 NCR/CL/OFI	CL: Please clarify in line with the finding and update the Monitoring Report and reporting period ERT calculations as needed.
Round 5 Response from Project Proponent (30 May 2023)	The Project Proponent has corrected Equation 20 in the "Kibby Skinner ERT Actuals Monitoring Report" to reflect the correct application as described in the methodology's Errata & Clarifications document. Reporting Period buffer contribution and ERT values have been updated in the Monitoring Report and the corresponding reporting period ERT worksheet.
Aster Findings - Round 6 30 May 2023	The VVB confirms that Equation 20 is applied correctly, and buffer credits are calculated and reported in line with the methodology. **This finding is closed.**

Item Number	57
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	Negative project stock change (CACR,t) before the first offset credit issuance is a negative balance of greenhouse gas emissions.
Evidence Used to Assess (Location in PD, MR or Supporting Documents	Monitoring Report Appendix A Kibby Skinner ERT Worksheet.xlsx / Kibby Skinner ACR GHG Project Plan .pdf / Site Visit
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	According to <Monitoring Report Appendix A Kibby Skinner ERT Worksheet.xlsx>, and while <Kibby Skinner ACR GHG Project Plan .pdf> provides history of the project site, for clarification purposes, please provide more detailed information to confirm that negative project stock change (CACR,t) before the first offset credit issuance has not occurred, given the active management history of the project site.
Round 1 NCR/CL/OFI	CL: Please provide more detailed information to confirm that negative project stock change (CACR,t) before the first offset credit issuance has not occurred, given the active management history of the project site.

Round 1 Response from Project Proponent (23 November 2022)	The project proponent has added the following verbiage to section A5 of the GHG plan to attest that negative project stock change has not occurred prior to the first offset credit issuance: "Prior to the project start date, the Project Area was sustainably managed under SFI standards. Since the project start date, the Project Area has maintained SFI certification, and been managed in a manner consistent with prior practices, with an additional focus on managing specifically for increasing carbon stocks across the footprint."
Aster Findings - Round 2 16 January 2023	The VVB confirms that the response statement is included in "Kibby Skinner ACR GHG Project Plan - Revised.pdf". **This finding is closed**.

Item Number	58
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	**Overarching FVS Modeling Finding**
Evidence Used to Assess (Location in PD, MR or Supporting Documents	FVS Files
Requirement Met (Yes, No, or Pending)	Y
Findings - Round 1 (14 November 2022)	1. The audit team noted that height data was not included in "FVS_TreeInit, Strata.db". Please clarify if height data was not collected during the tree inventory. 2. The audit team conducted an independent search of Web Soil Survey <https://websoilsurvey.sc.egov.usda.gov/App/HomePage.htm> to check site index values included in "FVS_PlotInit, Strata.db", however the site index values from Web Soil Survey did not match with the site index values provided in "FVS_PlotInit, Strata.db" (or, weighted area average). This could be due to using different sources, therefore for verification purposes, it would be helpful if the source, so "gSSURGO, data_prep_explainer.pdf", used to retrieve the site index values could be provided. The audit team was not able to access the gSSURGO website provided in "data_prep_explainer.pdf".
Round 1 NCR/CL/OFI	CL: Please address the findings.

Round 1 Response from Project Proponent (23 November 2022)	1. The project proponent did not collect height data during the tree inventory.
	2. The project proponent has provided detailed information on how site index information was calculated in detail_explainer in Appendix H. Monitoring Parameters.
Aster Findings - Round 2 16 January 2023	1. The height data is not collected. This is confirmed during the Round 1 Findings Discussion on NOV 29, 2022.
	2. The VVB confirms that Site Index does not deviate from the values provided in "Table 1, detail_explainer.pdf", and agrees with the logic upon which Site Index calculation is based. **This finding is closed**.

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

Document Name	Date Received
Monitoring Report Appendix A Kibby Skinner ERT Worksheet.xlsx	7/26/2022
WY Kibby Skinner IFM ACR 721 2022 Monitoring Report.pdf	7/26/2022
Kibby Skinner ACR GHG Project Plan .pdf	7/26/2022
Table 14. Applicable laws and regulations in the project area and Weyerhaeuser's compliance.docx	7/26/2022
Skinner-Kibby, MN map.pdf	7/26/2022
Kibby Maine Revenue Map.pdf	7/26/2022
ME 2021 Franklin Tax Bills.pdf	7/26/2022
Skinner Maine Revenue Map.pdf	7/26/2022
kibby-twp.pdf	7/26/2022
M-GN Zone.pdf	7/26/2022
Protection Subdistrict.docx	7/26/2022
Protection Subdistricts.pdf	7/26/2022
skinner-twp.pdf	7/26/2022
ACR Risk Tool v1.0.pdf	7/26/2022
Risk and Buffer Determination.xlsx	7/26/2022
SFI Standards Rules 2015_2019S_2_June2019.pdf	7/26/2022
WY SFI Certificate FM_US_BV-SFIS-US011685-2_12.10.2026.pdf	7/26/2022
GHG_Stand_Strata_Plots.tif	7/26/2022
SK_Carbon_CruisePackage_19May2022.zip	7/26/2022
Carbon_Cruise_CheckCruise.xlsx	7/26/2022
Carbon_Plot_DropPlot_Example.xlsx	7/26/2022
Carbon_Plot_Tally_Example.xlsx	7/26/2022
KS_Carbon_Cruise_Specs_19May2022.docx	7/26/2022
TimberCruisingHandbook_USFS.pdf	7/26/2022
Mgt Plan Components.pdf	7/26/2022
Tab 02 NE Aesthetics Program 2019.docx	7/26/2022
Tab 05 NE Harvest & Road Practices Program 2019.docx	7/26/2022
Tab 11 NE Soil Management, Water Quality, Oil Spill Program 2019.docx	7/26/2022
Tab 13 NE Wildlife Habitat Diversity and Invasives Program 2019.docx	7/26/2022
GHG_Stand_Strata_Plots.tif	7/26/2022
Combined_CruisePlots.xlsx	7/26/2022
KibbySkinner_InventoryReport.pdf	7/26/2022
FVS_Strata.zip	7/26/2022
FVSne_20220118.exe	7/26/2022
run_keys_ne.bat	7/26/2022
Stand_hardwood-mid_age.key	7/26/2022
Stand_hardwood-mid_age.out	7/26/2022
Stand_hardwood-near_harvest.key	7/26/2022

Stand_hardwood-near_harvest.out	7/26/2022
Stand_mixed-mid_age.key	7/26/2022
Stand_mixed-mid_age.out	7/26/2022
Stand_mixed-near_harvest.key	7/26/2022
Stand_mixed-near_harvest.out	7/26/2022
Stand_recent_harvest.key	7/26/2022
Stand_recent_harvest.out	7/26/2022
Stand_softwood-mid_age.key	7/26/2022
Stand_softwood-mid_age.out	7/26/2022
Stand_softwood-near_harvest.key	7/26/2022
Stand_softwood-near_harvest.out	7/26/2022
Strata.db	7/26/2022
Strata_FVSOutput.db	7/26/2022
Validation Kibby Skinner ERT Worksheet.xlsx	7/26/2022
NPVCompareBSL_PROJ.xlsx	7/26/2022
Price Parameters.docx	7/26/2022
KS_final.act	7/26/2022
KS_final.are	7/26/2022
KS_final.con	7/26/2022
KS_final.gra	7/26/2022
KS_final.lan	7/26/2022
KS_final.lif	7/26/2022
KS_final.lps	7/26/2022
KS_final.opt	7/26/2022
KS_final.out	7/26/2022
KS_final.pri	7/26/2022
KS_final.rep	7/26/2022
KS_final.run	7/26/2022
KS_FINAL.SEQ	7/26/2022
KS_final.trn	7/26/2022
KS_final.yld	7/26/2022
stands.lan	7/26/2022
Summary.yld	7/26/2022
yieldkeys.lan	7/26/2022
Yields.yld	7/26/2022
KS_final._opt	7/26/2022
KS_FINAL._SEQ	7/26/2022
KS_final._opt	7/26/2022
KS_final._out	7/26/2022
KS_FINAL._SEQ	7/26/2022
GHG_KibbySkinner Roads and stream.mxd	7/26/2022
GHG_proximityMap.mxd	7/26/2022

GHG_Stand_Strata.mxd	7/26/2022
GHG_Stand_Strata_Plots.mxd	7/26/2022
Kibby_Skinner_WY_ACR_IFM.gdb.zip	7/26/2022
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a00000001.gdbindexes	7/26/2022
a00000001.gdbtable	7/26/2022
a00000001.gdbtablx	7/26/2022
a00000001.TablesByName.atx	7/26/2022
a00000002.gdbtable	7/26/2022
a00000002.gdbtablx	7/26/2022
a00000003.gdbindexes	7/26/2022
a00000003.gdbtable	7/26/2022
a00000003.gdbtablx	7/26/2022
a00000004.CatItemsByPhysicalName.atx	7/26/2022
a00000004.CatItemsByType.atx	7/26/2022
a00000004.FDO_UUID.atx	7/26/2022
a00000004.freelist	7/26/2022
a00000004.gdbindexes	7/26/2022
a00000004.gdbtable	7/26/2022
a00000004.gdbtablx	7/26/2022
a00000004.spx	7/26/2022
a00000005.CatItemTypesByName.atx	7/26/2022
a00000005.CatItemTypesByParentTypeID.atx	7/26/2022
a00000005.CatItemTypesByUUID.atx	7/26/2022
a00000005.gdbindexes	7/26/2022
a00000005.gdbtable	7/26/2022
a00000005.gdbtablx	7/26/2022
a00000006.CatRelsByDestinationID.atx	7/26/2022
a00000006.CatRelsByOriginID.atx	7/26/2022
a00000006.CatRelsByType.atx	7/26/2022
a00000006.FDO_UUID.atx	7/26/2022
a00000006.freelist	7/26/2022
a00000006.gdbindexes	7/26/2022
a00000006.gdbtable	7/26/2022
a00000006.gdbtablx	7/26/2022
a00000007.CatRelTypesByBackwardLabel.atx	7/26/2022
a00000007.CatRelTypesByDestItemTypeID.atx	7/26/2022
a00000007.CatRelTypesByForwardLabel.atx	7/26/2022
a00000007.CatRelTypesByName.atx	7/26/2022
a00000007.CatRelTypesByOriginItemTypeID.atx	7/26/2022
a00000007.CatRelTypesByUUID.atx	7/26/2022
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a0000000a.gdbtable	7/26/2022
a0000000a.gdbtablx	7/26/2022
a0000000a.spx	7/26/2022
a0000000b.gdbindexes	7/26/2022
a0000000b.gdbtable	7/26/2022
a0000000b.gdbtablx	7/26/2022
a0000000b.spx	7/26/2022
a0000000c.gdbindexes	7/26/2022
a0000000c.gdbtable	7/26/2022
a0000000c.gdbtablx	7/26/2022
a0000000c.spx	7/26/2022
a00000010.gdbindexes	7/26/2022
a00000010.gdbtable	7/26/2022
a00000010.gdbtablx	7/26/2022
a00000010.spx	7/26/2022
a00000011.gdbindexes	7/26/2022
a00000011.gdbtable	7/26/2022
a00000011.gdbtablx	7/26/2022
a00000011.spx	7/26/2022
a00000012.gdbindexes	7/26/2022
a00000012.gdbtable	7/26/2022
a00000012.gdbtablx	7/26/2022
a00000012.spx	7/26/2022
a00000013.gdbindexes	7/26/2022
a00000013.gdbtable	7/26/2022
a00000013.gdbtablx	7/26/2022
a00000013.spx	7/26/2022
a00000014.gdbindexes	7/26/2022
a00000014.gdbtable	7/26/2022
a00000014.gdbtablx	7/26/2022
a00000014.spx	7/26/2022
gdb	7/26/2022
timestamps	7/26/2022
PlotCarbonSummaries.xlsx	8/12/2022
22047.50 Kibby Skinner ACR Sampling Plan Final V1 08182022.pdf	8/18/2022
Drug and Alcohol Policy, Maine.pdf	8/18/2022
Drug and Alcohol Policy, U.S. (except Maine) Non-DOT.pdf	8/18/2022
ws_model_explainer.pdf	9/1/2022
data_prep_explainer.pdf	9/8/2022

File	Date
ws_model_explainer.pdf	9/8/2022
Kibby Skinner IFM Round 1 Responses.xlsx	11/23/2022
Kibby Skinner IFM Round 1 Responses Revised.xlsx	12/5/2022
WY Kibby Skinner IFM ACR 721 2022 Monitoring Report - Revised.pdf	12/5/2022
Monitoring Report Kibby Skinner ERT Worksheet - Revised.xlsx	12/5/2022
Kibby Skinner ACR GHG Project Plan - Revised.pdf	12/5/2022
Project_Start_Date.docx	12/5/2022
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Skinner-Kibby, MN map.pdf	12/5/2022
Kibby Maine Revenue Map.pdf	12/5/2022
ME 2021 Franklin Tax Bills.pdf	12/5/2022
Skinner Maine Revenue Map.pdf	12/5/2022
kibby-twp.pdf	12/5/2022
M-GN Zone.pdf	12/5/2022
Protection Subdistrict.docx	12/5/2022
Protection Subdistricts.pdf	12/5/2022
skinner-twp.pdf	12/5/2022
ACR Risk Tool v1.0.pdf	12/5/2022
Risk and Buffer Determination - Revised.xlsx	12/5/2022
SFI Standards Rules 2015_2019S_2_June2019.pdf	12/5/2022
WY SFI Certificate FM_US_BV-SFIS-US011685-2_12.10.2026.pdf	12/5/2022
GHG_Stand_Strata_Plots.tif	12/5/2022
SK_Carbon_CruisePackage_19May2022.zip	12/5/2022
Mgt Plan Components.pdf	12/5/2022
Tab 02 NE Aesthetics Program 2019.docx	12/5/2022
Tab 05 NE Harvest & Road Practices Program 2019.docx	12/5/2022
Tab 09 NE SFI Compliance Review Reporting Program 2022.docx	12/5/2022
Tab 11 NE Soil Management, Water Quality, Oil Spill Program 2019.docx	12/5/2022
Tab 13 NE Wildlife Habitat Diversity and Invasives Program 2019.docx	12/5/2022
GHG_Stand_Strata_Plots.tif	12/5/2022
Combined_CruisePlots.xlsx	12/5/2022
KibbySkinner_InventoryReport.pdf	12/5/2022
KibbySkinner_InventoryReport_FindingsRevisions.pdf	12/5/2022
FutureYields.zip	12/5/2022
FVS_Strata.zip	12/5/2022
PlotCarbonSummaries - Revised.xlsx	12/5/2022
Kibby Skinner ERT Worksheet - Revised.xlsx	12/5/2022
PlotCarbonSummaries - Revised.xlsx	12/5/2022
detail_explainer.pdf	12/5/2022
KS_final_audit1_revised.zip	12/5/2022
NPVCompareBSL_PROJ - Revised.xlsx	12/5/2022

Price Parameters - Revised.docx	12/5/2022
ws_model_explainer.pdf	12/5/2022
YieldExplainer.xlsx	12/5/2022
GHG_KibbySkinner Roads and stream.mxd	12/5/2022
GHG_proximityMap.mxd	12/5/2022
GHG_Stand_Strata.mxd	12/5/2022
GHG_Stand_Strata_Plots.mxd	12/5/2022
Kibby_Skinner_WY_ACR_IFM.gdb.zip	12/5/2022
Kibby Skinner ACR IFM 721 Deviation Request APPROVED 12-20-2022.pdf	12/20/2022
Kibby Skinner IFM Round 2 Responses.xlsx	2/24/2023
WY Kibby Skinner IFM ACR 721 2022 Monitoring Report - Round 2 Revised.pdf	2/24/2023
Kibby Skinner ERT Actuals Monitoring Report - Round 2 Revised.xlsx	2/24/2023
KS Jan to July 2022 Harvest Tons - Redacted.xlsx	2/24/2023
RP1 Standing Carbon Explainer.pdf	2/24/2023
Kibby Skinner ACR GHG Project Plan - Round 2 Revised.pdf	2/24/2023
Project_Start_Date.docx	2/24/2023
Skinner-Kibby, MN map.pdf	2/24/2023
Kibby Maine Revenue Map.pdf	2/24/2023
ME 2021 Franklin Tax Bills.pdf	2/24/2023
Skinner Maine Revenue Map.pdf	2/24/2023
kibby-twp.pdf	2/24/2023
M-GN Zone.pdf	2/24/2023
Protection Subdistrict.docx	2/24/2023
Protection Subdistricts.pdf	2/24/2023
skinner-twp.pdf	2/24/2023
ACR Risk Tool v1.0.pdf	2/24/2023
Risk and Buffer Determination - Round 2 Revised.xlsx	2/24/2023
SFI Standards Rules 2015_2019S_2_June2019.pdf	2/24/2023
WY SFI Certificate FM_US_BV-SFIS-US011685-2_12.10.2026.pdf	2/24/2023
GHG_Stand_Strata_Plots.tif	2/24/2023
SK_Carbon_CruisePackage_19May2022.zip	2/24/2023
Mgt Plan Components.pdf	2/24/2023
Tab 02 NE Aesthetics Program 2019.docx	2/24/2023
Tab 05 NE Harvest & Road Practices Program 2019.docx	2/24/2023
Tab 09 NE SFI Compliance Review Reporting Program 2022.docx	2/24/2023
Tab 11 NE Soil Management, Water Quality, Oil Spill Program 2019.docx	2/24/2023
Tab 13 NE Wildlife Habitat Diversity and Invasives Program 2019.docx	2/24/2023
GHG_Stand_Strata_Plots.tif	2/24/2023
Kibby Skinner ACR IFM 721 Deviation Request APPROVED 12-20-2022.pdf	2/24/2023
Combined_CruisePlots.xlsx	2/24/2023
Kibby Skinner Inventory Report - Round 2 Revised.pdf	2/24/2023
FutureYields.zip	2/24/2023

FVS_Strata.zip	2/24/2023
PlotCarbonSummaries - Revised.xlsx	2/24/2023
ERT Calculation Comparison - WY vs ACR V1.3 Template.xlsx	2/24/2023
Kibby Skinner ERT Worksheet - Round 2 Revised.xlsx	2/24/2023
PlotCarbonSummaries - Revised.xlsx	2/24/2023
detail_explainer.pdf	2/24/2023
KS_final_audit2.zip	2/24/2023
NPVCompareBSL_PROJ - Revised.xlsx	2/24/2023
Price Parameters - Revised.docx	2/24/2023
Round 2 Audit Finding 5 Explainer.docx	2/24/2023
ws_model_explainer.pdf	2/24/2023
YieldExplainer.xlsx	2/24/2023
GHG_KibbySkinner Roads and stream.mxd	2/24/2023
GHG_proximityMap.mxd	2/24/2023
GHG_Stand_Strata.mxd	2/24/2023
GHG_Stand_Strata_Plots.mxd	2/24/2023
Kibby_Skinner_WY_ACR_IFM.gdb.zip	2/24/2023
Fontaine 15227_15249.pdf	3/6/2023
Fontaine List.pdf	3/6/2023
Irving 2061015494.pdf	3/6/2023
Kennebec 2061015846.pdf	3/6/2023
Kennebec Merch Yard 2061015867.pdf	3/6/2023
Lauzon 2061015480.pdf	3/6/2023
Multibois 2061015326.pdf	3/6/2023
Sappi List 1.pdf	3/6/2023
Sappi List 2.pdf	3/6/2023
SBC 2061015099.pdf	3/6/2023
Conversion Loads.xlsx	3/15/2023
AAReport_Baseline.csv	4/4/2023
AAReport_Project.csv	4/4/2023
ACTIVITY_Baseline.csv	4/4/2023
ACTIVITY_Project.csv	4/4/2023
allrep_Baseline.csv	4/4/2023
allrep_Project.csv	4/4/2023
CONDITION_Baseline.csv	4/4/2023
CONDITION_Project.csv	4/4/2023
OneDrive_2023-04-14.zip	4/12/2023
BF to Tons Conversion WY and MFS.xlsx	4/12/2023
Fontaine 15227_15249.pdf	4/12/2023
Fontaine List.pdf	4/12/2023
Irving 2061015494.pdf	4/12/2023
Kennebec 2061015846.pdf	4/12/2023

Kennebec Merch Yard 2061015867.pdf	4/12/2023
Lauzon 2061015480.pdf	4/12/2023
Maine Timber Conversion Factor Attestation Executed.docx	4/12/2023
Multibois 2061015326.pdf	4/12/2023
Sappi List 1.pdf	4/12/2023
Sappi List 2.pdf	4/12/2023
SBC 2061015099.pdf	4/12/2023
Kibby Skinner IFM Round 3 Responses.xlsx	4/12/2023
WY Kibby Skinner IFM ACR 721 2022 Monitoring Report - Round 3 Revised.pdf	4/12/2023
Kibby Skinner ERT Actuals Monitoring Report - Round 3 Revised.xlsx	4/12/2023
KS Jan to July 2022 Harvest Tons - Redacted.xlsx	4/12/2023
KS_2022_HarvestedStands.zip	4/12/2023
RP1 Standing Carbon Explainer - Round 3 Revised.pdf	4/12/2023
Kibby Skinner ACR GHG Project Plan - Round 2 Revised.pdf	4/12/2023
Project_Start_Date.docx	4/12/2023
Table 14. Applicable laws and regulations in the project area and Weyerhaeuser's compliance.docx	4/12/2023
Skinner-Kibby, MN map.pdf	4/12/2023
Kibby Maine Revenue Map.pdf	4/12/2023
ME 2021 Franklin Tax Bills.pdf	4/12/2023
Skinner Maine Revenue Map.pdf	4/12/2023
kibby-twp.pdf	4/12/2023
M-GN Zone.pdf	4/12/2023
Protection Subdistrict.docx	4/12/2023
Protection Subdistricts.pdf	4/12/2023
skinner-twp.pdf	4/12/2023
ACR Risk Tool v1.0.pdf	4/12/2023
Risk and Buffer Determination - Round 2 Revised.xlsx	4/12/2023
SFI Standards Rules 2015_2019S_2_June2019.pdf	4/12/2023
WY SFI Certificate FM_US_BV-SFIS-US011685-2_12.10.2026.pdf	4/12/2023
GHG_Stand_Strata_Plots.tif	4/12/2023
SK_Carbon_CruisePackage_19May2022.zip	4/12/2023
Mgt Plan Components.pdf	4/12/2023
Tab 02 NE Aesthetics Program 2019.docx	4/12/2023
Tab 05 NE Harvest & Road Practices Program 2019.docx	4/12/2023
Tab 09 NE SFI Compliance Review Reporting Program 2022.docx	4/12/2023
Tab 11 NE Soil Management, Water Quality, Oil Spill Program 2019.docx	4/12/2023
Tab 13 NE Wildlife Habitat Diversity and Invasives Program 2019.docx	4/12/2023
GHG_Stand_Strata_Plots.tif	4/12/2023
Kibby Skinner ACR IFM 721 Deviation Request APPROVED 12-20-2022.pdf	4/12/2023
Combined_CruisePlots.xlsx	4/12/2023
Kibby Skinner Inventory Report - Round 2 Revised.pdf	4/12/2023

FutureYields.zip	4/12/2023
FVS_Strata.zip	4/12/2023
PlotCarbonSummaries - Revised.xlsx	4/12/2023
ERT Calculation Comparison - WY vs ACR V1.3 Template.xlsx	4/12/2023
Kibby Skinner ERT Worksheet - Round 2 Revised.xlsx	4/12/2023
PlotCarbonSummaries - Revised.xlsx	4/12/2023
detail_explainer.pdf	4/12/2023
KS_final_audit2.zip	4/12/2023
NPVCompareBSL_PROJ - Round 2 Revised.xlsx	4/12/2023
Price Parameters - Revised.docx	4/12/2023
Round 2 Audit Finding 5 Explainer.docx	4/12/2023
Standing Carbon Difference Explainer.docx	4/12/2023
ws_model_explainer - Round 3 Revised.pdf	4/12/2023
YieldExplainer - Round 3 Revised.xlsx	4/12/2023
GHG_KibbySkinner Roads and stream.mxd	4/12/2023
GHG_proximityMap.mxd	4/12/2023
GHG_Stand_Strata.mxd	4/12/2023
GHG_Stand_Strata_Plots.mxd	4/12/2023
Kibby_Skinner_WY_ACR_IFM.gdb.zip	4/12/2023
Kibby Skinner IFM Round 4 Responses Final.xlsx	5/10/2023
WY Kibby Skinner IFM ACR 721 2022 Monitoring Report - Round 4 Revised.pdf	5/10/2023
Kibby Skinner ERT Actuals Monitoring Report - Round 4 Revised.xlsx	5/10/2023
KS Jan to July 2022 Harvest Tons - Redacted.xlsx	5/10/2023
KS_2022_HarvestedStands.zip	5/10/2023
RP1 Standing Carbon Explainer - Round 3 Revised.pdf	5/10/2023
Kibby Skinner ACR GHG Project Plan - Round 4 Revised.pdf	5/10/2023
Project_Start_Date.docx	5/10/2023
Table 14. Applicable laws and regulations in the project area and Weyerhaeuser's compliance.docx	5/10/2023
Skinner-Kibby, MN map.pdf	5/10/2023
Kibby Maine Revenue Map.pdf	5/10/2023
ME 2021 Franklin Tax Bills.pdf	5/10/2023
Skinner Maine Revenue Map.pdf	5/10/2023
kibby-twp.pdf	5/10/2023
M-GN Zone.pdf	5/10/2023
Protection Subdistrict.docx	5/10/2023
Protection Subdistricts.pdf	5/10/2023
skinner-twp.pdf	5/10/2023
ACR Risk Tool v1.0.pdf	5/10/2023
Risk and Buffer Determination - Round 2 Revised.xlsx	5/10/2023
SFI Standards Rules 2015_2019S_2_June2019.pdf	5/10/2023
WY SFI Certificate FM_US_BV-SFIS-US011685-2_12.10.2026.pdf	5/10/2023

GHG_Stand_Strata_Plots.tif	5/10/2023
SK_Carbon_CruisePackage_19May2022.zip	5/10/2023
Mgt Plan Components.pdf	5/10/2023
Tab 02 NE Aesthetics Program 2019.docx	5/10/2023
Tab 05 NE Harvest & Road Practices Program 2019.docx	5/10/2023
Tab 09 NE SFI Compliance Review Reporting Program 2022.docx	5/10/2023
Tab 11 NE Soil Management, Water Quality, Oil Spill Program 2019.docx	5/10/2023
Tab 13 NE Wildlife Habitat Diversity and Invasives Program 2019.docx	5/10/2023
GHG_Stand_Strata_Plots.tif	5/10/2023
Kibby Skinner ACR IFM 721 Deviation Request APPROVED 12-20-2022.pdf	5/10/2023
Combined_CruisePlots.xlsx	5/10/2023
Kibby Skinner Inventory Report - Round 2 Revised.pdf	5/10/2023
FutureYields.zip	5/10/2023
FVS_Strata.zip	5/10/2023
PlotCarbonSummaries - Revised.xlsx	5/10/2023
Kibby Skinner ERT Worksheet - Round 4 Revised.xlsx	5/10/2023
PlotCarbonSummaries - Revised.xlsx	5/10/2023
detail_explainer.pdf	5/10/2023
KS_final_audit2.zip	5/10/2023
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