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Validation and Verification Report

ACR643 Anew - Bayfield County Forest Project

June 7, 2023

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1 INTRODUCTION

Anew Climate LLC (Anew) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR643 Anew - Bayfield County Forest Project (Project) for the reporting period of April 1, 2021 – March 31, 2022 and a crediting period of April 1, 2021 – March 31, 2041 under the American Carbon Registry (ACR) program. Anew acts as the project developer for the landowner and project proponent, Bayfield County (Bayfield). This report is documentation of validation and verification activities that RCE performed for the Project. For the validation, RCE reviewed the project information as described in the Project Plan “Anew - Bayfield County Forest Project” dated November 18, 2022. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if Anew made any material errors, that these errors were corrected.

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

1.1 OBJECTIVES

The objectives of the validation are to evaluate:

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

The objectives of the verification are to evaluate:

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

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

1.2 PROJECT BACKGROUND

The Project is located on 159,656 acres of both upland and lowland vegetative cover types in northern Wisconsin. The Project is located in across Bayfield County. Nearby population centers are small but include Washburn, Ashland, and Bayfield.

The primary forest types found on the property are Aspen, Pine, Swamp conifer, and Northern Hardwoods. Northern Wisconsin is known to contain premier game species populations such as ruffed grouse, snowshoe hare, woodcock, and White-tailed deer. Much of the property originated after the big cutover period, and over time mid to late successional timber types, like northern hardwood have begun to replace early successional aspen and birch. The Project area has been actively managed for both timber and maximizing public benefits. Management decisions of the forest focus on sustainable, natural forest growth and non-commercial forest maintenance for essential activities and forest health. The Project ensures long-term sustainable management of the forests, which could otherwise undergo significant commercial timber harvesting.

1.3 RESPONSIBLE PARTY

Project Proponent

Bayfield County

117 E. 5th St. Washburn, WI 54891

Jason Bodine, Bayfield County Forestry and Parks Administrator

715-373-6114

Project Developer

Anew Climate LLC

2825 E. Cottonwood Parkway, Ste 400

Cottonwood Heights, UT 84121

Josh Strauss, Vice President

949-233-1501

1.4 VALIDATION AND VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler

Biometrician: Andrea Eggleton, FRST

Professional Forester: Christian Eggleton, FRST

Forestry Analysts: Tim Facemire, FRST, Andrew Russo, FRST, Anna Woodhall, FRST

Internal Reviewer: Phillip Cunningham

1.5 VALIDATION AND VERIFICATION CRITERIA

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Anew - Bayfield County Forest Project GHG Plan (June 2, 2023)
- Anew - Bayfield County Forest Project Monitoring Report (June 6, 2023)
- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

1.5.3 Materiality

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

2 VALIDATION AND VERIFICATION PROCESS

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

- RCE completed a COI form on June 28, 2022 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on June 30, 2022.
- RCE and Anew held a validation/verification kick-off meeting on July 8, 2022. During the kick-off meeting RCE reviewed the validation/verification objectives and process, reviewed the schedule, and submitted an initial document request.
- RCE performed a strategic review and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The validation/verification plan and sampling plan were used throughout the process and were revised as needed based upon additional risk assessments.
- The validation/verification team conducted the site visit to the Project to verify the inventory quality and forest management practices from July 18-22, 2022. During the site visit the Verification Team performed key personnel interviews, conducted sequential sampling of

inventory plots, conducted reconnaissance of the Project area boundary, observed elements of natural forest management, and observed harvest locations (if applicable) during and preceding the reporting period.

- The site visit was attended by the following verification team personnel:
 - FRST:
 - Tim Facemire
 - Andrew Russo
 - Anna Woodall
- During the site visit, the Verification team met with the following individuals:
 - Anew
 - Aaron Wykhuis
 - Megan McKinley
 - Bayfield County
 - Jason Holmes
 - Lumberjack RC &D
 - Paul Mueller
 - Wisconsin DNR
 - Joseph LeBouton
 - ACR
 - Gabriel Burns
- RCE performed a risk-based desktop review of the submitted validation/verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, GHG management and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
 - Megan McKinley – Anew
 - Aaron Wykhuis – Anew
- RCE submitted requests for corrective actions, additional documentation, and clarifications as necessary to Anew throughout the validation/verification.
- RCE's internal reviewer conducted a review of the validation/verification sampling, report, and statement.
- RCE issued a final validation/verification report, verification statement, and List of Findings.
- RCE held an exit meeting with Anew.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project is located on 159,656 acres across northern Wisconsin and borders Lake Superior. GHG emission reductions for the Project are quantified by comparing actual onsite carbon stocks against modeled baseline onsite carbon stocks and baseline carbon in harvested wood products. The difference in these Project and baseline carbon stocks year over year is the basis for calculating the Project's primary goal of maintaining and enhancing forest GHG pools.

The Project's temporal boundary is the crediting period from April 1, 2021 – March 31, 2041.

3.2 GHG SOURCES, SINKS, AND RESERVOIRS

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

Table 1. GHG Emissions Sources

Source	GHG	Description
Above-ground biomass	CO ₂	Major carbon pool for project activity
Below-ground biomass	CO ₂	Major carbon pool for project activity
Standing dead wood	CO ₂	Major carbon pool in unmanaged stands for the project activity
Harvest wood products	CO ₂	Major carbon pool for project activity
Market Effects	CO ₂	Reductions in project outputs due to project activity may be compensated by other entities in the marketplace. Those emissions must be included in the quantification of project benefits.

3.3 ELIGIBILITY

3.3.1 ACR Eligibility

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

- Start Date: The project start date is April 1, 2021.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, April 1, 2021 – March 31, 2041.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that Bayfield County owns and has control over, or documented effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: RCE confirmed that all Project lands are owned directly by the Project Proponent (Bayfield), which hold full legal title.
- Additional: RCE confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: RCE confirmed that the Project was in compliance with all applicable regulations.
- Permanent: RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 16% was confirmed.

- Net of Leakage: RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: RCE is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

3.3.2 Methodology Eligibility

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

- The Project is located on non-federally owned private forestland.
- Bayfield controls the timber rights on the forestland and can legally harvest.
- The Project will have harvesting.
- The Project is not on tribal lands.
- The Project is on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- Bayfield owns all lands and timber rights on the Project area.
- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

3.4 ADDITIONALITY

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

3.4.1 Regulatory Surplus Test

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

3.4.2 Common Practice Test

The geographic region for the Project includes northern Wisconsin. Throughout the geographic region, industrial forestland is heavily cut, often through clear-cutting and high-grading, and is managed to maximize NPV of the forestland investment. The project is a public county forestland ownership. Without the Project the property would have been likely managed for timber production and would resemble typical industrial forestlands in the region. With Project implementation the forestland carbon stocks will exceed the common practice found in the region.

3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. RCE confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to

the Project being implemented, Bayfield loses the ability to monetize timber harvests during the life of the Project. Anew provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario with reduced harvesting and including revenue from carbon credits. The baseline scenario NPV was significantly greater demonstrating that carbon funding is integral to the project activity.

3.5 PERMANENCE

RCE and FRST confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 16% was confirmed.

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

3.6 PROGRAMMATIC DEVELOPMENT APPROACH

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

3.7 LEAKAGE

RCE and FRST confirmed that the Project correctly accounted for leakage. The Project demonstrated that that there is no activity-shifting leakage since there is an entity-wide management certification that covers all entity owned lands. The Project also correctly accounted for market leakage per the Methodology – since wood products decreased by greater than 25%, the market leakage is 40%.

3.8 ENVIRONMENTAL AND COMMUNITY IMPACTS

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

3.9 LOCAL STAKEHOLDER CONSULTATION

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

3.10 MONITORING PLAN

The Project Plan includes a Monitoring Plan that identifies all monitored data and parameters. RCE confirmed that the monitoring parameters and approaches conform to the methods required by the Methodology. The plan includes all relevant data parameters and appropriately identifies units of measurements, data sources, methodologies, uncertainty, monitoring frequency and procedures, and QA/QC procedures. After discussions with Anew and reviews of project documents, RCE determined that the Monitoring Plan accurately reflects how Project data is monitored and recorded and there are no

deviations relevant to the Project activity against the requirements of the Methodology. Anew and Bayfield implemented the monitoring plan as stated in the Project Plan during Project activities.

3.11 BASELINE SCENARIO

The Project's baseline scenario represents aggressive industrial harvests with stricter parameters than recommended state practices, targeted to maximize net present value at a 4% discount rate for public lands. The baseline scenario applies harvesting across the Project area as allowed by the Methodology to maximize NPV.

The Project's baseline model simulates a range of harvest types and rotation lengths based on legal requirements and simulated growth within each stratum. The objective of modeling was to determine possible timber harvests in the project area over 100-years within the framework of legal and reasonable harvest constraints.

Stands were modeled for several different prescriptions, including no-harvest, shelterwood removal, single tree selection, variable retention, and clearcut.

Anew utilized the USDA's Forest Vegetation Simulator (FVS) Lake States variant to model harvests and yields. Growth was calibrated using tree cores taken on or near plots, which were used to assign site index values calculated from site index curves and associated equations from Carmean et al 1989. Averaged species site index values supplemented tree core data where cores did not produce a valid sample. FRST reviewed all data and calculations related to site index and confirmed that a reasonable species and site index for the region was assigned on an individual plot basis to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

RCE reviewed the resulting baseline outputs to ensure that they reflected the modeling objectives and the legal additionality requirements.

3.12 ON-SITE INVENTORY VERIFICATION CHECK

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

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

The current inventory contains 413 permanent, fixed-radius plots. At each plot location, trees were measured in two nested plots: a larger 1/24th acre plot with radius of 24 feet, and a smaller 1/300th acre plot with radius of 6.8 feet. The larger plot measured all trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.99 inches.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of 21 plots within the project to successfully verify inventory stocking levels. The Project did indeed pass a paired t-test with the 21 minimum plots.

Project Area

During the site visit, the Verification Team conducted boundary-line reconnaissance by visiting Project boundary edge lines and points, plotting edge points with GPS receivers, and determining whether there were discrepancies with the digital Project boundary files provided by Anew and the physical boundary witnessed on-site. This was done to determine the risk that Project area inaccuracies could contribute to a material misstatement in Project emission reductions. To the extent feasible, the Verification Team confirmed that the Project area boundary was appropriate and accurate.

3.13 PROJECT DATA AND GHG EMISSIONS REDUCTIONS AND/OR REMOVALS ASSERTION

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

3.13.1 Baseline Emissions

RCE and FRST confirmed that the baseline emissions were correctly calculated. See more detail in section 3.9.

3.13.2 Project Emissions

RCE and FRST confirmed that the project emissions were correctly calculated.

3.13.3 Emissions Reductions

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

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

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

4 VALIDATION AND VERIFICATION RESULTS

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

5 VALIDATION AND VERIFICATION CONCLUSION

RCE conducted a risk-based validation and verification of the ACR643 Anew - Bayfield County Forest Project that included a strategic review of the project data, documentation, and emission reduction calculations. The objective of the validation activities was to assess the project design, baseline scenario, and monitoring plan and to ensure compliance of the Project Plan to the assessment criteria defined in Section 1.5.1. The objective of the verification activities was to conduct an independent assessment of the Project's initial reporting period and resulting ex-post GHG emission reductions.

Based on the review and the historical evidence collected, RCE concludes to a reasonable level of assurance that the Project's GHG assertion is free of material misstatement. The emission reductions resulting from the reporting period April 1, 2021 – March 31, 2022 can be considered in conformance with the:

- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions"

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

Table 2. Total ERTs

Vintage	Removal ERTs (mtCO ₂ e)	Other ERTs (mtCO ₂ e)	Total GHG Reductions and Removals (mtCO ₂ e)		Risk Buffer (mtCO ₂ e)	Final ERTs (mtCO ₂ e)
2021	235,909	185,071	420,980		67,357	353,623
2022	77,207	60,568	137,775		22,044	115,731
Total	313,116	245,639	558,755		89,401	469,354

Note: Totals might not sum due to rounding.

Lead Validator and Verifier Signature



Zach Eyler

Internal Reviewer Signature



Phillip Cunningham

6 APPENDIX A—DOCUMENTS REVIEWED

1. 3502 Sappi Cassie mill info
2. 3539 AshMat Cassie mill info
3. 3544 Priem Cassie mill info
4. 3563 Fornengo Cassie mill info
5. 3581 Bell Cassie mill info
6. 3591 Dalbeck Cassie mill info
7. 3611 Hecimovich Cassie mill info
8. 3634 Granger Cassie mill info
9. 3652 Futurewood Cassie mill info
10. 3731 Kurilla Cassie mill info
11. Bayfield County Acreage Legal CFL DNR Reports 52A
12. Bayfield_ACR_PDA_PDD_series
13. Bayfield_CarbonPlot_Methodology_07_08_22
14. Bayfield_GHGPlan_series
15. Bayfield_GHGPlan_05_27_23
16. Bayfield_GHGPlan_06_02_23
17. Bayfield_RP1_Harvest_series shapefile
18. Bayfield_RP1_Harvest_Volume_series
19. Bayfield_RP1_MonitoringReport_series
20. Bayfield_RP1_MonitoringReport_05_27_23
21. Bayfield_RP1_MonitoringReport_06_06_23
22. BayfieldCoForest_CFI_Plotsheets_Audit_20221007
23. BayfieldCounty_100Yr_calcs_series
24. BayfieldCounty_Boundary_series shapefile
25. BayfieldCounty_CCA_series .out file
26. BayfieldCounty_CCO_series .out file
27. BayfieldCounty_CCOX_series .out file
28. BayfieldCounty_CCPJ_series .out file
29. BayfieldCounty_CCPR_series .out file
30. BayfieldCounty_CCS_series .out file
31. BayfieldCounty_FVS_Plots_08_24_2022
32. BayfieldCounty_GROW
33. BayfieldCounty_IndTreeGrowls .out file
34. BayfieldCounty_Parameters_Inputs
35. BayfieldCounty_Plots_series shapefile
36. BayfieldCounty_Regeneration_Calcs
37. BayfieldCounty_RP_ERT_HWP_series
38. BayfieldCounty_SHW50_series .out file
39. BayfieldCounty_SiteIndex_Wcores_series
40. BayfieldCounty_SMZ_series shapefile
41. BayfieldCounty_START
42. BayfieldCounty_Start_RP_CO2_series

43. BayfieldCounty_Strata_series shapefile
44. BayfieldCounty_STS50BA10_series .out file
45. BayfieldCounty_STS75BA10_series .out file
46. BayfieldCounty_SV_CO2_series
47. BCF Comp Plan Final 20210427
48. Forestry and Parks Work Plan 2021 Final
49. FSC FM_CRT_WisconsinCountyForestProgram_091420
50. Method for selecting CFI plot locations nrs_2009_lister_002
51. QA/QC 552007700XX series
52. TimberMartNorth_Vol 27 No 2

7 APPENDIX B—LIST OF FINDINGS

Includes Corrective Action Requests, Non-Material Findings, Additional Documentation Requests, and Clarification Requests, as necessary.

	Finding and Date	Section of Protocol/ Methodology/ Program Document	Project Developer Response and Date	RCE response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Open or Closed
CAR 1	In the 'Bayfield_GHGPlan_11_14_22' D.1 Parameters the Decay Class field says the measurement methodology has 1 to 4 decay classes, but the 'Bayfield_CarbonPlot_Methodology_08_24_22' uses 5. It appears the value in the paragraph and in the Tables from A.7 need to be updated. In the 'Bayfield_RP1_MonitoringReport_11_14_22' the value in the section IV total project stocks, and section VI Baseline Emissions value are incorrect. The same decay class issue (1-4) is also in the Parameter section of the Monitoring Report.	C	While the Bayfield calculations do show 5 different decay classes as opposed to the 4 shown in the monitoring report and the GHG plan, you should note that the fourth and fifth classes are weighted the same (80%) so that standing dead trees classified as decay class 5 are weighted the same as decay class 4. This is done for consistency across projects for our inventory crews to maintain standard field procedures when collecting data for both ARB and ACR projects.	Thank you for updating the values correctly within the GHG plan. It is understood that from a quantification perspective there is no difference between decay class 4 and 5. Consistency across documentation was the intention of this finding. As this method has been accepted in the past, this item may be closed.					Closed
NMF 1	In 'BayfieldCounty_RP_ERT_HWP_08_24_2022' on the 'Actual_RP1_HWP_Step_1' tab the bark ratio column I is not applying the proper correction as described in equation 7 of the Miles and Smith paper.	D.5	The ratio's in column I are set to the wood ratio which is 1-Bark Ratio. The values have been updated to show the actual bark ratio, and the formulas in columns J, K, L, and M have been updated to be 1 - column I. Second, the bark ratio is not the value from the table in Miles and Smith, it is the table value after it goes through equation 8 and 9. Please update the calculations.	Apologies, the referenced equation should have been 8 and 9 for cords (green weight). The two units of volume provided for the HWPs are Cords, and Short log MBF. The bark ratio correction needs to be applied to cords as a cord includes bark (green weight). The bark ratios have been converted back to the table values found in Miles and Smith.	Thank you for clarifying. Although the HWP's are valued in cords and it is true a cord as a measurement includes the bark, most often the bark is peeled or removed before being utilized as a HWP. So it is a conservative estimate to deduct bark from the HWP's and assume the bark does not get transformed into a wood product.	Thank you for the clarification on cord weight, as this value is more conservative, this is acceptable. In relation to the values scaled in short log MBF, per definition this value is scaled to inside bark, therefore a bark correction would not apply. Please clarify. Also, the value captured for specific gravity of Scrub Oak in 'BayfieldCounty_RP_ERT_HWP_11_14_2022' does not match the Miles and Smith paper for both FIA code 809, or species 'Scrub Oak'.	Thank you the bark ratio adjustment is no longer applied to sawtimber scaled in MBF in the Actual_RP1_HWP_Step_1 tab. Thank you the species for "scrub oak" has been updated to reflect that it is mostly N. Pin Oak and the specific gravity used has been updated to match the Miles and Smith value given in table 4. Additionally the Bark Ratio value has been updated to match the adjustment as described in the Miles and Smith paper. An updated workbook BayfieldCounty_RP_ERT_HWP_11_17_2022.xlsx is now provided.	Thank you for sorting out the bark ratio issue in its entirety with this most recent iteration of the calculation. It has been confirmed as correct. This item may be closed.	Closed
ADR 1	The TreeData sheet of the BayfieldCounty_Start_RP_CO2_07_07_2022 workbook uses 12 different TPAs in Column K. Please provide evidence of the calculation used to calculate these TPAs.	D.5	TPA varies due to the inventory methodology used. When a plot intersects a Project Boundary, the plot size is adjusted to reflect the portion of the plot that is still within the Project area. A new tab titled Plot_Boundary has been added to the RP_CO2 Calcs workbook detailing the TPA calculations for each plot.	Thank you for providing this additional information. These calculations have been confirmed, this item may be closed.					Closed
ADR 2	Please provide the evidence to support the QA/QC procedures as stated in the 'Bayfield_GHGPlan_08_24_22'.	D.3	Evidence to support the QA/QC procedures have now been provided in the SupportingDocs QAQC subfolder.	Thank you for providing this additional information, this item may be closed.					Closed
ADR 3	Please provide the scale slips from the sales provided on the tab, 'Scale Slip Request'.	D.3	Mill slips, scaled logs, and volume reports have now been provided in the Harvests Mill Slips subfolder. All logs are scaled in-house and can be seen in the log slip pdfs. The mill slips are provided for pulp and chips and are reported in both cords and tons. Many sales were active before and/or after the reporting period so there are mill slips provided that are outside of the reporting period, but included in the same pdf files for the entire sale. Timber sales 3647 and 3743 were active during the reporting period but did not have any timber go to the mill. One mill ticket was incorrectly coded as being under sale 3647. The Bayfield_RP1_Harvest_Volume.xlsx workbook as been updated to remove this sale and the ERT workbook has also been updated accordingly.	There are some inconsistencies identified after review of the scale slips and sale reports and the 'Bayfield_RP1_Harvest_Volume_10_13_22' document: Sale 3581: A68455 and A69674 are missing from the quant. A68491, A68153, A68147 have transcription errors. Sale 3611: 'Scaled log' 8/25 O'Krueg (10.6) transcription error. Sale 3591: A36891, A69344, A69344 are missing from the quant. A152001, A15205 are labeled 'PRIVATE' not Bayfield Co? A69350, A69335, A69350, A69332, A69333, A69334, A69337, A69338, A69339, A69340, A69342, A69350 all have transcription errors.	The missing scale slips have been added to the quant document. The scale slips that were incorrectly transcribed were corrected in the quant document. The scale slips labeled as 'Private' are private sales to firewood users. Firewood products have been removed from the HWP calculation	Thank you for the changes, they have been confirmed. This item may be closed.			Closed
ADR 4	Please provide the Apr. 2021 to Sept. 2021 Timber Mart North Stumpage Report for the values captured in the 'BayfieldCounty_100Yr_calcs_08_24_2022' on the 'Stumpage_Prices' tab.	D.3	The Timbermart North stumpage prices used has been added to the shared dropbox folder in the SupportingDocs subfolder.	Thank you for providing this information, these values have been confirmed, this item may be closed.					Closed
ADR 5	If there are written cruise cards as precursors to the 'TreeData' tab, a subsample has been requested on the 'Cruise Card Request' tab.	D.3	All tree data was collected on electronic recording devices, however plot sheets were written by hand to sketch the location, accessibility, and condition of each plot. The plot sheets have been provided in the SupportingDocs CruiseCard subfolder.	Thank you for providing this information, these values have been confirmed, this item may be closed.					Closed
CR 1	In the Northwest corner of the property there are 41 acres within the project that intersect the Federal PADUS2.0 Marine layer, specifically the National Park Service for the Apostle Islands National Lakeshore. See the Screenshots tab for a snip.	C.1	These 41 acres are Bayfield County-Owned, and are listed with the Wisconsin Department of Natural Resources as being Bayfield County Forest Land Acreage. Bayfield has noted that the National Park Service data is often outdated. According to the legal descriptions for Bayfield County, they own Township 51, Range 05-W, Section 10.	Thank you for this confirmation, this item may be closed.					Closed

CR 2	In 'BayfieldCounty_Start_RP_CO2_08_24_2022' on the 'BA_Start' tab there are trees that should not have been inventoried (dead trees less than 15' for example) that are being included in the species composition calculation. Is this intentional?	D.5	These trees have now been removed from the inventory since they don't qualify under ACR protocol.	Thank you for removing these trees, this item may be closed.					Closed
CR 3	In 'BayfieldCounty_RP_ERT_HWP_08_24_2022' there are discrepancies between tabs for the Buffer reduction. On 'GHG_Plan_Tables' cell C26 is multiplied by .18, but on 'ACR_IFM_ERT_Calcs' D5 the value is .16.	B.5	The buffer deduction should be 0.16. This has been corrected for the GHG_Plan_Tables cell C26.	Thank you for making this change. This item may be closed.					Closed
CR 4	In 'BayfieldCounty_RP_ERT_HWP_08_24_2022' on the 'Baseline_Project_40Yr_CO2e' tab the value for Project Dead 2022 in cell C47 does not match the other calculated values, why is this?	C.3	In the Baseline_Project_40Yr_CO2e tab, both the live and dead 2022 project stocks are set equal to the RP date CO2 stocks found in the Start_RP_CO2 calcs workbook on the Stats_RPDate tab. This is done because it is a more accurate measure of the 2022 stocks. The live project stocks from 2023-2026 are then interpolated by taking the difference between the 2022 stocks and FVS projected 2026 stocks and dividing by 4. While the dead project stocks for all years beyond 2022 are set equal to the static dead stocking that FVS predicts.	Thank you for the clarification, the following yearly values were expected to follow the actual standing dead as calculated at the end of RP1. As the Project Model will be updated with each RP, this difference is acceptable. This item may be closed.					Closed
CR 5	In 'BayfieldCounty_RP_ERT_HWP_08_24_2022' on the 'Actual_RP1_HWP_Step_4_5' tab the values captured in Table 10 for Actual Carbon in cells E26:F29 come from the Projected 20Yr HWPs. Why are actual RP scale measured values being ignored?	D.5	This was a mistake, the column E cells should be referencing the RP1 actual HWP calculations. These cell references have been updated.	Thank you for making this correction, this item may be closed.					Closed
CR 6	In comparing 'Bayfield_RP1_Harvest_Volume_08_24_22' and the shapefile 'Bayfield_RP1_Harvest_06_28_22' there appear to be inconsistencies. There are 4 sales that appear to be in the volumes but not the GIS: 3660, 3661, 3706, and 3712. Likewise, there are 3 sales that appear to be in the GIS but not in the volumes: 3723, 3743, and 3745. Clarification could prove helpful.	D.5	The 4 sales (3360, 3661, 3706, and 3712) are not in the GIS because they are not in the project area. Bayfield has different management plans for these acres and were therefore kept out of the project boundary. The Bayfield_RP1_Harvest_Volume.xlsx workbook has been updated to remove these sales, the ERT workbook has also been updated accordingly. The 3 sales (3723, 3743, and 3745) are in the GIS but do not have associated volumes as the timber from these sales has not yet made it to the mill. These areas are actively being harvested and harvested wood products coming from these sales will be reported once the lumber has been sent to the mill in a subsequent reporting period.	Thank you for the clarification, it has been confirmed that these harvests have been removed from quantification. This item may be closed.					Closed
CR 7	Are there any easement encumbrances that would limit management activities, and how have they been incorporated into the baseline?	C.1	Bayfield County is enrolled in the County Forest Law program that requires management activities to be approved by Wisconsin DNR. All baseline prescriptions were consulted with Bayfield County to being harvest regimes Bayfield County would implement on their forest. The prescriptions are consistent with Bayfield County's forest management plan that has been approved by DNR.	Thank you for the confirmation. This item may be closed.					Closed
CR 8	There are 7 plots that intersect the Harvest layer, but do not have any trees recorded in the RP1 harvest per "TreeData": Plots 125, 103, 140, 142, 247, 229, and 226. Confirmation of no harvested trees is requested.	D.3	Plot 125 - This plot is located in an active timber sale (3745) and has not been affected by timber harvesting at this time. Plot 103 - was checked for harvest and had 2 trees removed from the inventory. One placeholder tree is still in the dataset for the plot number but total carbon on the plot is zero. Plot 140 - was checked for harvest and had 2 trees removed from the inventory (Tree #4 and Tree #6). Plot 142 - was checked for harvest and had 2 trees removed from the inventory (Tree #1 and Tree #7). Plot 247 - was checked for harvest and all but 1 tree was removed from the inventory (Tree # 1-9 and #11-14) Plot 229 - was checked for harvest and had 3 trees removed from the inventory (Tree #2, 3, and 5) Plot 226 - was checked for harvest and had no trees harvested at this time. Plots 103, 140, 142, 247, and 229 are reporting post-harvest data within the TreeData tab since they were harvested prior to the start date of the project and therefore do not have any trees recorded in the RP1 harvest. These plots intersect the harvest layer as the GIS is reflective of entire sale areas to which some began before the project start date and some are currently ongoing.	Need for clarification still persists in relation to plot 103, 'One placeholder tree is still in the dataset for the plot number but total carbon on the plot is zero', there are still 15 trees on this plot?	The previous statement regarding plot 103 was incorrect. There is no "placeholder tree" on plot 103 and the carbon for this plot is not set to 0. There were 2 inventory trees harvested from this plot prior to the start date. These 2 tree were removed from the initial inventory, but 15 trees remain on this plot.	Thank you for the clarification. This has been confirmed, and this item may be closed.			Closed

CR 9	<p>Are there are endangered species or their habitats within the project area, and are they being addressed, particularly in harvesting or baseline activities?</p> <p>A cursory search suggests the Karner Blue Butterfly, and the Rusty Patched Bumble Bee High Potential Ranges.</p>	C.1	<p>Gray Wolves have recently been listed as an endangered species in the lower 48 states (excluding the northern Rocky Mountains region), as such, wolves are federally protected. Harvest and lethal depredation control of gray wolves are prohibited, however no timber harvest restrictions have been identified. There are numerous packs on Bayfield County forestland as Wisconsin's wolf population remains healthy and secure in the state. However, no specific areas for gray wolf habitat have been identified in the project area, and therefore no restrictions to harvesting in the baseline have been incorporated due to this endangered species. Kirtland's Warbler is another endangered species that has been found breeding on the property. Since its habitat is seasonal, no restrictions to harvesting in the baseline have been incorporated due to this endangered species. The forest managers have not recorded instances of Karner Blue Butterfly or Rusty Patched Bumble Bee. The forest managers conduct National Heritage Inventory (NHI) checks before all land-disturbing activities and don't ever recall running into an endangered species where proposed management was significantly impacted. American Marten and Piping Plover are both listed as endangered species in Wisconsin and have been found nearby but there have been no recorded instances of these species on the property.</p>	<p>Thank you for the additional information and clarification on the species of interest. This item may be closed.</p>					Closed
CR 10	<p>Upon review of the silvicultural prescriptions mentioned in Table E1-7 of the 'Bayfield_GHGPlan_08_24_22' there appear to be prescriptions that don't follow Wisconsin BMPs.</p> <p>In relation to retention, BMPs recommend retaining reserve trees even in clearcuts. This appears to contradict Rx CCA, CCPJ, and CCDC. Clarification and confirmation could prove useful.</p>	C.3	<p>The forest managers for Bayfield County noted that often retention trees are retained through not cutting in SMZ areas in order to meet this BMP requirement. That is why there should be no harvesting in SMZs in any Rxs. Upon further review, it was noticed that the model was inadvertently allowing harvesting in the NH strata, STS75BA10 prescription. This has been fixed and the 100 yr/ERT calcs have been updated to reflect this change. Language has been added to the GHG plan to clarify this.</p>	<p>Thank you for the clarification, retention through SMZs was observed during the site visit.</p> <p>In relation to the NH strata - STS75BA10 prescription, it is confirmed that there is no allocation of acreage in the Baseline model, and it is also confirmed that there are no potential wood products generated from this prescription. There is one STS75 prescription in the Project model for plot 541 strata NH, that is afforded acres.</p> <p>If this prescription isn't to be allocated acres in the baseline model, why is this prescription included at all, if it has no bearing on the baseline, and isn't afforded acres for carbon? If this is to be applied, this contradicts the statement, 'the model was inadvertently allowing harvesting in the NH strata', and shouldn't be applied in the Project model either, correct?</p>	<p>The STS75BA10 prescription was modified in the previous FVS model run and was prohibited from occurring within any SMZ. It was still included in the model run as an option for our optimization model and was selected for one plot (plot 541) by the model in the project scenario. Plot 541, does not occur within a SMZ and therefore this prescription still meets the BMP retention tree requirement and conforms to the stated retention of trees through no harvesting in the SMZ.</p>	<p>Thank you for the clarification, this has been confirmed. This item may be closed.</p>			Closed
CR 11	<p>Please confirm if the project is enrolled in any other environmental asset program for non carbon benefits.</p>	B.5	<p>The forest manager has confirmed that the project area is not enrolled in any other environmental asset program for non carbon benefits.</p>	<p>Thank you for this confirmation, this item may be closed.</p>					Closed
CR 12	<p>It appears the silvicultural prescription descriptions in Table E1-7 do not match the .out files in some instances:</p> <p>In 'BayfieldCounty_CCO_2036' the fourth entry has a thin BBA for the DBH range of 5-999 but the description says its from 0-999.</p> <p>In 'BayfieldCounty_CCS_2061' the only entry has a ThinDBH for all diameters but the description says its from 5-999".</p> <p>In 'BayfieldCounty_ST550BA10_2026' the only entry has a Thin QF for trees 5-40" but the description says its from 0-40".</p> <p>In 'BayfieldCounty_STS75BA10_2021' the only entry has a Thin QF for trees 5-40" but the description says its from 0-40".</p> <p>Please clarify.</p>	C.3	<p>The prescription descriptions have been updated in the GHG plan to match the prescriptions used in FVS.</p>	<p>Thank you for making these changes, this item may be closed.</p>					Closed
CR 13	<p>In 'Bayfield_RP1_Harvest_Volume_10_13_22' there are 14 scale slips that have a negative scale volume. Please clarify.</p>	D.3	<p>The negative scale entries are corrections to previously scaled wood to adjust for logs or pulp not being the adequate size or quality for the mill.</p>	<p>Thank you for the clarification. This item may be closed.</p>					Closed
CR 14	<p>Please confirm that none of the harvested wood quantified for HWP is to be used for firewood.</p>	D.3	<p>The harvested wood products has been modified so that firewood is not included in the HWP calculation</p>	<p>Thank you for making this change, it has been confirmed. This item may be closed.</p>					Closed
CR 15	<p>In 'Bayfield_RP1_Harvest_Volume_10_13_22' there are two scale volumes that seem strangely large:</p> <p>3633-C-20, MX Probst Scaled from 4/23/2021 of 204.55.</p> <p>3224-B-13, S Pulp Other 5/6/2021 of 316.</p> <p>Please clarify.</p>	D.3	<p>These scale volumes are correct. These entries were scaled on site before hauling and therefore are entered as a larger sum than normal.</p>	<p>Thank you for the clarification, this is satisfactory. This item may be closed.</p>					Closed