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Validation and Verification Report

ACR634 ILTF/NICC & SIG Fond Du Lac Band Forest Carbon Project

June 10, 2022

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1 Introduction

The Indian Land Tenure Foundation (ILTF) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR 634 ILTF/NICC & SIG Fond Du Lac Band Forest Carbon Project (Project) for the reporting period of January 9, 2019 – January 8, 2021 and a crediting period of January 9, 2019 – January 8, 2039 under the American Carbon Registry (ACR) program. ILTF acts as the project proponent for the landowner, Fond Du Lac Band of Lake Superior Chippewa (FDL). Spatial Informatics Group, LLC (SIG) acts as the project developer and manages the Project through the validation and verification process.

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 "ILTF/NICC & SIG Fond Du Lac Band Forest Carbon Project, Greenhouse Gas Plan, Version 1.1, February 7, 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 ILTF and SIG 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;
 - o Physical infrastructure, activities, technologies, and processes of the project;
 - o 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;
 - o Process information, source identification/counts, and operational details;
 - Data management systems;
 - QA/QC procedures;
 - o Processes for uncertainty assessments; and
 - o Project-specific conformance to ACR eligibility criteria.
- Reported GHG baseline, ex ante estimated project emissions and emissions reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

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

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

1.2 PROJECT BACKGROUND

The Project area is located on 8,326 acres of upland forests in Minnesota.

The Fond du Lac Reservation was established under the 1854 Treaty with the United States Government. It is one of six Chippewa Indian Reservations in the State of Minnesota organized under the Minnesota Chippewa Tribe.

The Project is situated within 42,500 acres of tribal land, of which approximately 28,000 acres is forested. By committing to maintain forest CO₂ stocks above the regional baseline, the project will provide significant climate benefits through carbon sequestration.

1.3 RESPONSIBLE PARTIES

Project Proponent

Indian Land Tenure Foundation 151 County Road B2E Little Canada, Minnesota 55117 Bryan Van Stippen, NICC Program Director Phone: 651-789-1744

Project Developer

Spatial Informatics Group, LLC.
2529 Yolanda Ct.
Pleasanton, CA 94566
Charles Kerchner, Carbon Domain Manager
Phone: 802-999-6986

1.4 VALIDATION AND VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler Biometrician: Andrea Eggleton, FRST

Professional Forester: Christian Eggleton, FRST

Forestry Analyst: Tim Facemire, FRST Internal Reviewer: Phillip Cunningham

1.5 VALIDATION AND VERIFICATION CRITERIA

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- ILTF/NICC & SIG Fond Du Lac Band Forest Carbon Project, Greenhouse Gas Plan, Version 1.1 (February 7, 2022)
- ILTF/NICC & SIG Fond Du Lac Band Forest Carbon Project Monitoring Report (June 10, 2022)
- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (July 2019)
- 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 May 2, 2021 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on May 6, 2021.
- RCE, FRST and SIG held a validation/verification kick-off meeting on May 11, 2021. 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 on June 2, 2021. 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:
 - Christian Eggleton
 - Tim Facemire
- During the site visit, the Verification team met with the following individuals:
 - ILTF
- Bryan Van Stippen
- SIG
- Tim Kramer
- Green Timber Forestry
 - Justin Miller
- 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:
 - Tim Kramer SIG
 - Paul Cousar SIG
- RCE submitted requests for corrective actions, additional documentation, and clarifications as necessary to ILTF and SIG 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 and FRST held an exit meeting with SIG.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on 8,326 acres of upland forests in Minnesota. GHG emission reductions for the Project are quantified by comparing actual onsite carbon stocks against modeled baseline onsite carbon stocks and baseline carbon in harvested wood products. The difference in these Project and baseline carbon stocks year over year is the basis for calculating the Project's primary goal of maintaining and enhancing forest GHG pools.

The Project's temporal boundary is the crediting period from January 9, 2019 – January 8, 2039.

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		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 January 9, 2019.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, January 9, 2019
 January 8, 2039.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that FDL and ILTF own and has control over, or document effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: RCE confirmed that title to all emission reductions from the Project are owned by the Project Proponent (ILTF).
- 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 on lands not federally owned.
- FDL controls the timber rights on the forestland and can legally harvest.
- The Project does not have commercial timber harvesting occurring on or after the project start date.
- The Project is on tribal lands.
- The Project is not on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- FDL owns the land and timber rights and transferred all carbon credit title to ILTF.
- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

3.4 Additionality

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

3.4.1 Regulatory Surplus Test

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

3.4.2 Common Practice Test

The Project area is most similar to industrial forestland, which is most common for private lands in the region. Private land is typically heavily clearcut to maximize NPV. 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, FDL loses the ability to monetize timber harvests during the life of the Project. SIG provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario without harvesting but including revenue from carbon credits. Without carbon funding the project scenario NPV is zero compared to a positive NPV for the baseline scenario with harvesting.

3.5 PERMANENCE

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

3.7 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 environmental benefits including carbon sequestration, habitat protection for wildlife, trees, and plant species, water quality protection, and reduced soil erosion. The Project is not expected to cause any negative environmental impacts.

Sustainable Development Goals

Goal	Impact (+, -, N/A)	Rationale	RCE Conclusion
GOAL 1: No Poverty	N/A		Not included.
GOAL 2: Zero Hunger	N/A		Not included.
GOAL 3: Good Health and Well-being	N/A		Not included.
GOAL 4: Quality Education	N/A		Not included.
GOAL 5: Gender Equality	N/A		Not included.
GOAL 6: Clean Water and Sanitation	+	By maintaining forests and ensuring sustainable forest management the project reduces erosion and non-point source water pollution.	Project will provide this benefit.
GOAL 7: Affordable and Clean Energy	N/A		Not included.
GOAL 8: Decent Work and Economic Growth	+	By maintaining forest, habitats, and recreational opportunities the project contributes to tourism, an important resource to the local economy.	Project will provide this benefit.
GOAL 9: Industry, Innovation and Infrastructure	+	The project provides a new revenue.	Project will provide this benefit.

GOAL 10: Reduced Inequality	N/A		Not included.
GOAL 11: Sustainable Cities and Communities	+	By maintaining forests and ensuring sustainable forest management the project sustains the character and economic viability of local communities.	Project will provide this benefit.
GOAL 12: Responsible Consumption and Production	N/A		Not included.
GOAL 13: Climate Action	+	By maintaining forest and ensuring sustainable forest management the project increases sequestration of carbon.	Project will provide this benefit.
GOAL 14: Life Below Water	N/A		Not included.
GOAL 15: Life on Land	+	By maintaining forest and ensuring sustainable forest management the project protects habitat benefits both within the project area and the larger landscape.	Project will provide this benefit.
GOAL 16: Peace and Justice Strong Institutions	N/A		Not included.
GOAL 17: Partnerships to achieve the Goal	N/A		Not included.

3.8 LOCAL STAKEHOLDER CONSULTATION

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

3.9 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 SIG 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. ILTF and SIG implemented the monitoring plan as stated in the Project Plan during Project activities.

3.10 Baseline Scenario

The Project's baseline scenario represents harvest levels that maximize the net present value (NPV) at a 5% discount rate (for Tribal Land) subject to FDL's existing harvest constraints, which limits harvest regimes to be more conservative than typical practices in the project region. The baseline also includes restrictions due to Minnesota State Forest Practice Laws.

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 different prescriptions including no harvest and clearcut.

ILTF and SIG utilized the USDA's Forest Vegetation Simulator (FVS) Lake States variant to model harvests and yields. Growth models were calibrated using site index values obtained from tree cores of dominant/codominant species located in or close to project plots. With this site tree data, Carmean site index curves from GTR 88 and 128 were then used to calculate site specific indices to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

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

3.11 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 five 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. Four of the five strata were sampled during the site visit – Mixed Conifer-All Canopies, Mixed Hardwood-All-Canopies, Sugar Maple-High Canopy, and Sugar Maple-Mid Canopy. FRST chose plots from these strata per a random sampling method.

The current inventory contains 121 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 1-4.9 inches.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of six successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 8 site plots. The Project originally passed the t-test during the first site visit.

Project Area

During the site visit, the Verification Team conducted boundary-line reconnaissance by visiting Project boundary edge lines and points, plotting edge points with GPS receivers, and determining whether there were discrepancies with the digital Project boundary files provided by SIG 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.

3.12 Project Data and GHG Emissions Reduction 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.

3.12.1 Baseline Emissions

RCE and FRST confirmed that the baseline emissions were correctly calculated. See more detail in section 3.10.

3.12.2 Project Emissions

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

3.12.3 Emissions Reductions

RCE verified that SIG calculated emissions 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). ILTF and SIG 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 ILTF/NICC & SIG Fond Du Lac Band Forest Carbon 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 January 9, 2019 – January 8, 2021 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 emissions reductions.

Table 3. Total ERTs

	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									
	Removal	Other	Total GHG		Risk Buffer	Total GHG				
Vintage	ERTs	ERTs	Reductions and		(mtCO₂e)	Reductions and				
	(mtCO₂e)	(mtCO₂e)	Removals (mtCO₂e)			Removals (mtCO2e)				
2019	14,259	70,862	85,121		16,214	101,335				
2020	14,550	72,309	86,858		16,545	103,403				
2021	291	1,446	1,737		331	2,068				
Total	29,099	144,617	173,716		33,090	206,806				

Note: Totals might not sum due to rounding.

Lead Validator and Verifier	internal Reviewer
Jahl Eyle	Phillip Cungh
Zach Eyler	Phillip Cunningham

APPENDIX A—DOCUMENTS REVIEWED

- 1. ACR634_FDL_GHGPlan_series
- 2. Buffers png
- 3. CarbonProjectTSRs
- 4. CulturalZones png
- 5. FDL Carbon inventory manual_series
- 6. FDL carbon project MOU [signed by all parties] (4)
- 7. fdl_carbon_tractlist_march2021
- 8. FDL DevelopmentData 20210930 geodatabase
- 9. FDL_Geospatial20210817 geodatabase
- 10. FDL IRMP-101817
- 11. FDL Monitoring Report RP1 series
- 12. FDL ProjectArea 20211117V2 geodatabase
- 13. FDL_StrataData_20211013 geodatabase
- 14. FDL StumpageValues Feb2021
- 15. FDLDevelopmentData_20210415 shapefiles
- 16. GTCF_FDL_Audits
- 17. GTCF FDL Carbon TreeList 12-28-20
- 18. ILTF_FDL_Carbon Agreement signed ILTF 2020.12.08 (1)
- 19. ILTF_FDL_PC277_Invoice1001_1_9_2019
- 20. ncsm northern hardwoods
- 21. PC368 FDL Quant Files 20210922
- 22. PC368 FDL01 GIS Acres Plots series
- 23. PC368 FDL02 SiteIndexforPlots series
- 24. PC368 FDL03 FIA BdFt Defect series
- 25. PC368_FDL04_FVS_December2020_PlotAvgs_Strata_series
- 26. PC368 FDL05 Degrowth series
- 27. PC368_FDL06_FVS_January2019_PlotAvgs_series
- 28. PC368_FDL07_RxInputs_series
- 29. PC368 FDL08 RxRegn 1YrMlts series
- 30. PC368 FDL08 RxRegn 5YrMlts series
- 31. PC368_FDL09_1Yrto5Yr_BAlmults_series
- 32. PC368_FDL10_Stumpage_series
- 33. PC368 FDL11 FVS AvgDefect series
- 34. PC368 FDL12 LPA Baseline MaxNPV series
- 35. PC368_FDL13_LPA_NoCut_series
- 36. PC368 FDL14 ERTs Strata MaxNPV series
- 37. PC368 FDL15 FVS Dbs Keys outs series
- 38. PC368_FDL16_Monitoring_Report_series
- 39. PC368 FDL17 MerchPercentages series
- 40. RipnAcres100 png
- 41. Rxs_CC1yr1stDecade_series
- 42. Rxs CC1yrOtrDecades series

- 43. Rxs_CC5yr_series
- 44. Rxs_Project_NoCut_series
- 45. Spatial Informatics Group, LLC Mail Title Status Report tribal ownership
- 46. StumpageDef_20211105 png
- 47. SusYldDef_A png
- 48. Voluntary Project Start Date

APPENDIX B—LIST OF FINDINGS

Includes Corrective Action Requests (CAR), Additional Documentation Requests (ADR), and Clarification Requests (CR)

Corrective Action Reques Nonmaterial Item, Additional Documentatic Request, or Clarification Request IDF	rt, on Flinding	Client response	RCI response	Additional client response	Additional RCE response	Additional client response	Additional SECT requires	Additional client response	Additional RCE response Closed
CAR 1		The PCDBS_FDL04_December 2020_PlotAvgs_20210930' has been provided. The laked direct file was changed to PCDB_FDL1_PVS_AvgDefret_20210930.xbs, and corrected the violokoy reference for plot level dead defect in column H of tab CD251s1s. Piles can be found here: RCE_FDL_Shared/20_Quart	Thank you for correcting this field. This specific item may be closed, as other defect issues are tracked elsewhere.						Closed
CAR 2	any useful data. Please correct PC205_FDL01_GIS_Acres_Plots_20211107 to the FDL ProjectPress_2021111792 acreages as the correct acreage used is outsided. *TDL, ProjectPress_2021050972*. This correction size requires all calculations helder to the updated and resultential, relaxing the acre pressription allocation for baseline and project modeling.	See file PC368_FDL01_GIS_Acres_Plots_20211212.slsb for updated acres.	Thank you for making this correction. This item may be closed.						Closed
CAR 3	In YESSE (TOLE SETS, Streat, Monthly 2021232), 15 or on the Fig. AT.1 so, the data and graph countryly showing the report modeled data for expect on sets data for the property of the sets of the Property of the Section data. On the Y.E.1 crostly, the Property of the Section data for the Yest of the Property Observations of the Yest of the Yest of the Property of the Property Observation of the Yest	These lisses have been addressed, so file PCSE, FCLSE, ERTs, Stress, Monthly, 20222006, 3,5m-dix	Thankyou for making these corrections. This item may be closed.						Closed
ADR 1	Please provide the original shapefile and projection for "TDL_PlotGrid_" shapefiles as this shapefile is not orthogonal in UTM 15. This is in order to confirm there have not been any missed plots.	The original shapefile and projection for "FDL_PlotGrid" has been provided and is located here: RCE_FDL_Shared/7_GIS (FDL_Geospatial20210827)	Thank you for this document. This item may be closed.						Closed
ADR 2	in YCME, YCL11, Yes, Aughlert, 2011000' the find for cross CT is bring closulation as a different value than the protocus vention 2011001. Please younded has some different value than the protocus vention 2011001. Please younded has some different self-shaded and the latest vention of TCL11 as crustes, please option the sound coefficients used in the Earther advantage.	Fit IR C368, [OLL] FVS. Jugodnet., 20210722 Am is provided. It was populated from fits FC368, [OLL] Possesho 2000 Course, 20210722 acids, which can be record in the pages fits. See the proper fits of the proper fits. The provided of the proper fits of the proper fit of the proper f	Thank you for updating these documents. The treatist used in the calculation of effect or YCASE FCLILIYA, Pugdients, 20200272 2000 Cubic Vish stall in rot the treatist used in the access database in the TPA are all forcerect. This directly fresh the defect calculation and subsequent baseline calcs.	file YCASE, FOLII, PS, AugGefect, 20120907 has been provided with the correct TPA. This had no impact on the % sound since % sound in tree based. Files can be found here: RCC_FDL_Shared/RS_Quant.	This is recorded. Defect confidences as pited based as season to modification of the pited based as season to modification of the size of the pited based of the confidence of	File PCSS, TELL 1 PVs., Augorifers, 2021.1155 does now has tree list output from Access file could be from Access file could be for the country of the Count	Thank you for every the most up to door breaks. Unfortunately, in the 2011155 werean the principles used to related the finders for both how and door trakes as seen on the "Profitness official for both the seen of the "Profit finders of the seen of the "Profit finders" of the seen of the "Profit finders" of the seen of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the "Profit finders" of the seen of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the seen of the "Profit finders" of the seen of the s	FCHE FOLL FVS, Augustest. 2011110 due has the terrestion, which impacts files a few files for the file for th	Thank you for making this correction. This item may Closed be closed.
ADR3	What is the basis of the \$1,000MBF value applied for fload Maintenance in the Basilies Economics?	This what has been retrooved.	The effectively grant "Neprocurpos to the Parameter (1997) and parameter	has this project duraging one provided by jile TSL clied feature. Constitute finders. It is the value they have been able to sell word of joint mile, all cattles. This seams the ballish in this extract of off their manners that the provided and the properties of the regionness way as ally and is the method raised on post regionness. A surrounded for Orderia's surrounge defection services. A surrounded for Orderia's surrounge defection complying costs will not impact havened optimization since they secur wheeling havened occurs or not.	Thank you for the distribution. This learn may be closed.				Closed
ADR4	In the GHG Plan the QA/QC procedures are described for Field measurements, including "5% of the plots are checked by a different forester than cruised the plot." Please provide the evidence for which plots were QA/QC/ed.	The plot audit file (GTCF_FDL_Audits) is located here: RCE_FDL_Shared_12_Findings Responses	Thank you for providing this document, 15 plots were audited. This item may be closed.						Closed
ADR 5	Please provide any cruise cards or other data source that predate the treelat in FDLOO that could be available for review.	File GTCF_FDL_Carbon_TreeLht_12-28-20.xlsx has been provided. File is located here: RCZ_FDL_Shared/10_Quant	Thank you for confirmation of this dataset. This item may be closed.						Closed
ADR 6	Please provide the intellication shapeful associated with the questification of the basedon and project.	Deselfaction shapefile "FOS, StretchCeles, 20212031" has been provided here: REF, FOS, Shereof 7, GG	State as the half 200.5.1. There are applicated reads that the rest PSL (Pseudos 2, 2002331 State) specific. In his brilled a persion of the policy morth and seat wound plot 0, but the doublinded some find the policy morth and seat wound plot 0, but the doublinded some find seat was within 10.40, the overall total arrange in 27 acros less than the neeting vollect distributions layer, Color, the new startfactions layer, and the color of the co	A now goodstabase has been created, TOS, Projectives, 2021117 gift that fines these errors and now includes plot Gz. Fine can be found here: ECS, TOS, Shareolf 7, GG	Thank you for or selling this new gradefalams. It appears that the changes made are appropriate. Please pagly this new project anceptage access all downers and calculations, including the describe allocated acres. See COS 2.	See file PC968_FC601_GIS_Acres_Flots_20211212.slab	This change his best implemented everywhere. This tern may be dissed.		Closed
ADR 7	Upon incorporation of CAR 3, please provide finalized reporting documents like the GHG Plan and Monitoring Report for final review.	Updated documents provided.	Finalized GHG Plan and Monitoring Report provided.						Closed
CR1	The values used to scale TPAs for ease of inventory plot sadii distances do not appear to be correct (24.073 and 300.0250 vs. 24.072 and 290.86). [This was addressed via email, but please confirm in order to make record of review).	This change was made and the IVS files were recreated, all Ros were renar, and the LP model was resolved and the ERTs were recalculated. Files are located here: RCE_TOL_Shared/10_Quant	The access database PCIGE_FICES_larusery2019_20210410' which is the most updated access database provided, does not have the most updated treelist yet.	This file was replaced by PCX68_FOLDE_Ros_NoCue_20210722.accdb*. Files can be found here: RCE_FDS_Shared/10_Quant	This TPA has been updated. There are other files within the Quarefileation that have not been explicitly updated. Please describe why a sustained in TPA has no impact on the baseline model as captured in PCISE_FOLIOT and CIS_Billage; files.	These files have the PVS multiplier derivations, which are broad based and not sensitive to small charges in florentric levels. The change in TPA would have no impact on the derivations.	to survive has form and he in impact on the derivation when the 17% is charged. For example, the Small medical side of PCSIS_TOUT_Entropic_X2225525 due still contains a different 17%. It may halp as solventiated fif this specific example is defined.	The small trees have been updated in file DC38_FDEO7_Rateputs_20211210, and the final multiplier was charged slightly so the final regeneration number does not charge. Since the key file inputs are unchanged, file OR, and all yields are unaffected.	Thank you for this clarification. This item Closed may be closed.
CR 2	It appears that paper birch (PB) is being used in the data for both 371 (yellow birch) and 375 (paper birch). Please clarify.	This change was made and the FVS files were recreated, all Rxs were rerun, and the LP model was resolved and the ERTs were recalculated.	Thank you for making this change. This item may be closed.						Closed
CR3	SI trees 6_8 and 7_20 appear to have been overwritten as the higher 5I in column H of "PCIGE_FOL_02_SteledorforPicts_20210318" instead of rounded like every other value. Why is this?	The LP model was rescribed and for ETTs veren resolvables. Access rounds a 5 down, and Exert rounds up 1 copied the values from Access to the sales of the sales	Thank you for correcting this issue. This item may be closed.						Closed
CR 4	Why is the West Virginia Appalachians curve chosen for balsam popilar site index instead of one of the other SI curves in the Carmean paper?	SIG's opinion was to conservatively keep the species consistent instead of the region. If those 3 plots had QA the sites would have averaged 15% higher.	Thank you for the clarification. This item may be closed.						Closed
CRS	in comparing site indices on a plot level between PC368_FDX02_Site indexinor/site, 20220318" and the access database PX5FolteIT tab of PC368_FDX64_December2030Cruise' there are 5 plots that vary: 21, 27, 49, 98 and 112.	These are plots that in Excel were xxx.5 and were rounded differently in Access. The July set of files round the site in Excel to zero decimals, and then copies that rounded vention into Access, so all sites match up instead of a few being off by 1.	Thank you for correcting this issue. This item may be closed.						Closed
CR 6	in 'PC368_FDL12_IPA_Baseline_ManNPV_20210419_15m' on the MODEL tab, the value used for the '20-year Baseline' in cell GM4 only averages 5 years of live stocks, not 20. Please clarify.	Those values were not part of any carbon calculations or constraints, and were informational only. Those formulas have been deleted in PC368_FD612_EPA_Baseline_MaxNPV_20210812_15m.xisb	Confirmed, this has been removed.						Closed
CR7	In 'PCISE_FCL12_UPA_Baseline_ManNPV_20210419_15m' on the MODEL tab in cell GCD, there are two sets of HRV values used instead of their yearly value. Why is this?	BCF EDI Shared/10 Quant	Confirmed, this has been removed.						Closed
CR 8	is "PC368_FD612_UPA_Baseline_MaskFV_20220419_15m" on the MODEL tab, the calculation of Growth in GI21012, the equation used does not seem to correlate to any kind of recognizating growth informat "PGIDS-10[GI7]CR04- GI21015]19(12-12.0), where the growth represented is supposed to be a single year, from 2019 to 2020.	Those values were not part of any carbon calculations or constraints, and were informational only. Those formulas were deleted in PCASE_FOLIA_PR_Baseline_MassNPV_20220812_15m.xisb. File is located here: RCE_FOL_Shared/10_Quant	Confirmed, this has been removed.						Closed
CR 9	In "PC368_FDC12_LPA_Baseline_MasNPV_20210119_15m" on the MODEL tab, column KG shows the calculation of the year 2028, referencing the FV5_C_HRV tab column O. Column O is data for the year 2024, as there is not output column for 2029 in FV5 C_HRV. Please calculate whether this is tabled correctly	Those values were not part of any carbon calculations or constraints, and were informational only. Those formulas were deleted in PC568_F012_UPA_Baseline_ManNPV_20220812_15m.xisb. File is located here: ECC_F01_Shared_F0	Thank you for correcting this issue. This item may be closed.						Closed
CR 10	and whether scaling to a year value is appropriate. In SCREE (FSL2) AB, Basiliany, Mearly (2010018), 15x1 on the MODEL Like, in the quantification of yearly cleanced across, there appear to be two to be presented and the present of the presence of the present of the two common to the present of the two common to the present of the two common to the two common to the two common to the succession which SERIA SERIA (all years, not the few count is 15LA. The second issue in the succession values (SERIA SERIA) are for intervals of 120 years, that the surrend values are only being divided by a few intervals of 120 years, the two common to the present of the prese	The clearcut acres were not part of any carbon calculations or constraints, and were informational only. Those formulas were corrected in PCIASE_FOLICY_DR_Baseline_ManSPV_DOIDER2_ISmalsh. The stumpage equations were updated, and are part of the IP calculations. File is located here: ECT_FOL_Shared/ID_Quant	Thank you for making this correction. This Item may be closed.						Closed
CR11	In YOSE SECULIAR, Sensing, MemRY, 2021013, 2nd on the NOSCI List, New York 2021, 2nd, Sensing, MemRY, 2021013, 2nd on the NOSCI List, New York 2021, 2nd, 2nd, 2nd, 2nd, 2nd, 2nd, 2nd, 2nd	the off-decade years are the aways of the presenting and pre-eding problem. The pre-edition of the pre-edition of the pre-edition of the pre-edition of the companion of the com	Thank you for making this correction. This item may be closed.						Closed
CR 12	is YCLES_FOLE_JUA_Baseline_MassIV_JUD20013_15** on the MODES table in the Allocation of Caren in the Stateman Mark Calculation, the across used for 2029-2028 are doubled up instead of referencing the actual yearly acrosper from the CC acros section. To resumptic coll FOLE_JUD20_1 the same value as FC22 (2019), instead of the actual yealue on cell 8C14.	These values were not part of any carbon calculations or constraints, and were informational only. Those formulas were corrected in PC268_FOLIZ_JOR_Baseline_MacNPV_20220812_ISm.inib. File is located here: ECC_FOL_Shared/ID_Quant	In DC368_FDL12_IPA_Baseline_Max46FV_20210812_32m on the MODEL tab column FC_it appears that the live soundness defeation calculated through a SUMMSCOUCT is only being applied for the values in 2019 and not successive years. Please justify/clarify why this is appropriate.	The SUMPRICOUCT is used in all years in PCISB, FOLIZ_UPA, Baseline, MaxNPV_20210930_15m ² files can be found here: RCE_FDS_Shared/10_Quant	Thank you for the appropriate application of this defect incorporation. This item may be closed.				Clased

CR 13	in "PCSBE_FDL12_LIPA_Baseline_ManNFV_20220139_15m" on the MODEL tab, there is a convention from REV to VAC.Cut" where REVI is divided by a factor of 0.8218, cnd then incorporating BG where the AG Cut value is divided by 0.8. Where did these convention values come from?	Those values were computed from the PVS carbon table but were not part of any carbon calculations or constraints, and were informational only. Those formulas were deleted in PCMSE_PCLI2_IDA_Baseline_MassPV_20210812_15m.absb. File is located: ECC_FCL_SareQU_D_Cusant	These values were not deleted from the MODEL tab JWI3:XXI4, but thank you for providing this context.	They have been deleted in PC368_F0L12_LPA_Baseline_Mask/PV_20210930_15m' Files can be found here: RCE_FDL_Shared/10_Quant	Confirmed. This item may be closed.				Closed
CR 14	In comparing growth rates for individual trees in PCLOS, FULOS, Degrowth, 2021(223° on the 'Cruise?'s _TreeList' there are RIS, Growth values that are negative for 539 'rees (which is being calculated correctly). Are these negative values appropriate for modeling growth between RPs'?	The height column did not reflect the FVS output (maybe the list was sorted without heights??). In the updated file, PCLEE, FCLES, Degrowth, 20230722.xix has no negative height growth. File is located: RCE_FCL_Shared/10_Quant	Thank you for making this change, verifier has confirmed. This item may be closed.						Closed
CR 15	The series of Stand Series (Series Series Se	The reference for that data was incorrect. FIX, forester Christian Nation provided these values, in FIX, florespectrium, resizitiz and, rise, closed sharry was given a non-one value. Fix is founded NCT_FIX_florest(SIX_Q	Thank you for providing this document, worther has confirmed appropriate incorporation of these values, confirmed appropriate incorporation of these values, concept for Mounta Might (251 on 511), which is a nonresidental concern. This them may be closed.						Closed
CR 16	Country to see with, the worker intended a since which the GCS that was removably included within the project control. Buypean that a read was removed from the property, but on the wast side of the road there was other since the property of the side of the side of the road there was other garage deliminating bits boundary of the projects, an anything was to find of the side of the side of the side of the project conego. Please not be above to garage since the AGC SE. When the side of th	A roads layer was believed to \$13 meters and those areas were removed from the project area for consistent treatments of the roads. All slave polygons that were a result of removing roads were also removed from the project area. The project area of the project area. The project area of the project area.	The latest geodatabase in TDC_Shared / 7, GS is TDCDevelopmentData_20210021. 1don't believe TDC_Greeppers/20210017 is provided.	TDL, Geospatisi20220817 has been provided. Files can be found here: RCE_TDL_Shared/7_GIS	See ADR 6.	This issue has been corrected in file FCE, Geogratial 2021 177/2 gdb. Files can be found here: RCE_FDE_Shared/7_GIS	Think you for making this change, it has been conformed. This item may be closed.		Closed
CR 17	Adding the PAD_US Fee layer to the GIS showed overlap with the FDL property. Please clarify these boundary areas seen on the screen capture to	The project area boundary currently matches the county parcel boundaries. It is unclear why there is a discrepancy between PAD_US Fee and the county parcel data. SIG is reaching out to FDI, for clarification.	Ernall exchange, attached in the CR 17 tab is enough to satisfy this II. Item. Thank you for the clarification						Clased
CR 18	In Baseline calculations the values output from FVS are multiplied by 3.664/3.6642. Please provide documentation for this convension?	SIG's LP matrix generator used 1.6642, which does not conform to the methodology. This ration corrected that. The July numbers use the correct conversion.	Thank you for this clarification. This item may be closed.						Closed
CR 19	is 'PC968_FDE12_IPA_Baseline_MasNPV_20220812_15m' on the MODEL tab, the allocated acree range from 826-9588 instead of the total allocated acres per the prescriptions 826-531671. It does not appear that this value is used in quantification. Please clarify.	This file is a template, and the high row number in SUM formulas is to allow for larger projects, without having to change all the formulas for each project.	Thank you for changing the sum range to include all of the allocated acres. This item may be closed.						Closed
CR 20	The initial arisks, benefits, and EET Explositions. "Child FLORO, PM, 2012 AND STATE PLAN AND STATE AND S	File NEE / TOOL / VS_ December 2009. Floakings: Journa, 2021/2010 Air includes the sour afficience. Additionally, the December project mode in the dark order of the sour afficience. Additionally, the December project mode in the dark order of the source	Confirmed stratification change between FDLO4 and FDLO6. The menalining question is in the calculation of the ETE, the values used in the TDL 5.1, 2 row 13 per from the FDLS 1990 canded, completely disregarding FDLOG and FDLOE THIS would not be a problem, but the values of FDLOE This would not be a problem, but these values for the problem of FDLOE THIS would not be a problem. The problem of FDLOE THIS would not be a problem, but the values of FDLOE THIS would not be a problem. The problem of FDLOE THIS would not be a problem of FDLOE THIS would not be a problem. The problem of FDLOE THIS would not be a problem. This would not be a problem of FDLOE THIS would not be a problem of FDLOE THIS would not be a problem. This would not be a problem of FDLOE THIS would not be a problem of FDLOE THIS would not be a problem. This would not be a problem of FDLOE THIS would not be a problem of FDLOE THIS would not be a problem. This would not be a problem of FDLOE THIS wo	and PCISS FDL14 ERTs Strata MasNPV 20211115 15m.sho	Thinky you for confirming that FDLOS and FDL14 match in quantity. As the verified FDLOS is obtained differently than the MODEL taked FDL13, but the MODEL who is being used in the ETE short them as I FDL13, but the MODEL who is delicted by purp in the MoDEL who is delicted by purp in the MoDEL who is delicted by purp in the MoDEL who is the MODE				Closed
CR 21	in TCME_FOLI_UPA_NEOA_20210812* on the PG quantification of standing deat there is a significant increase in dead carbon stocks in 2006, after a continuous decrease from the intel 87. What is happening a 2000 to prompting the size for excitation content in standing dead stocking in the project modeling and a size of the project modeling and justify why it is appropriate.	The project stocking over time is an estimation of what could be out there in facture. The PSI stock have been verified, and the dead stocking are all assumed to be unchanged during the degreent process. This assumption is all ourself-forward, that in our charge in dead stock was modeled in the project scenario. The project stocks will continue to be monitored, and the project scenarios. The project stocks will continue to be monitored, and the project scenarios. The scales have the project scenarios of the project scenarios. The scales have the TSIGNOTT separal is used to tune off? Sometially for the first 25 years. The spike in dead stocks is a response to mortality being platesed.	Thank you for this clarification. This item may be closed.						Closed
CR 22	in "PCSEE_PCLIA_ERTh_Strate_ManNPV_20220E2_25m" on the Tab It S. 1, 2 the law Time Project value in cell SS for year 2004 in using a value 40429112072" caused of the proviously accidated to be represent value as in the baseline calculation. This is similar to the calculation being made for the 2009 values as Commission of the Commission of the 2009 values as Why is this being calculated differently than the baseline live quardification?	Tide PCMM, FOLLA _ERTSStrata_ManNPV_20220930_15m-also uses the numbers from the LP model. Files can be found here: RCX_FOL_phared/10_Quant	Confirmed correction. This item may be closed.						Closed
OR 23	riteres clarify five project area is subject to state regulation and/or under the convent of the full tools have traven forecess. Management Act of 1992 and 257 DE 1821. It is desired to the five the full confidence of the five act of 1992 and 1992 and 1992 and 1992 area of 1992 and 1992 are required to the five action of 1992 and 1992 are required to the five action of 1992 and 1992 are required to the five action of 1992 and 1992 are required to the five action of 1992 and 1992 are required to the five action of 1992 and 1992 are required to 1992 are required to 1992 and 1992 and 1992 and 1992 are required to 1992 and 1992 and 1992 are required to 1992 and 1992 and 1992 are required to 1992 and 1992 and 1992 and 1992 are required to 1992 and 1992 are required to 1992 and 1992 and 1992 are required to 1992 and 1992 are required to 1992 and 1992 are required to 1992 and 1992 and 1992 are required to 1992 and 1992 are required to 1992 and 1992 are required to 1992 and 1992 and 1992 are required to 1992 and 1992 ar	In the contract of the contrac	of the AACS, 200 MBP /pc, why would the min harvest to the MEX_12 descented by 200 MBP 7 the first 2 years early year, which is more than 20 men AACS. The first 2 was early year, which is more than 20 men the AACS of the A	The hostice branch leads on higher than the common interpolated undersely risk, which in these them common interpolated undersely risk, which in these them common which the partition of which the partition of which the partition of the common which the common w	This bear determined that the IROV dates not expect between the IROV dates and contributed to the IROV dates and the IROV dates from the IROV dates for the IROV dates from the IROV dates for the IROV dates from the IROV dates from the IROV dates for the IROV dates from the IROV dates from the IROV dates for the IROV dates from the IROV dates for the IROV dates from the IROV dates for the IROV dates from the IROV dates from the IROV dates for the IROV dates from the IROV dates for the IROV dates from the IR	Sid used the DNB Hydrography Dataset Mings / Epidest am gwyddaset ywbrid hydrography choddin ynghrae hydrography choddin ynghrae Monecath / Forest Management Caudinine (D24) (glin Archivesthing / Schulment page / Ima gwyf Lorenth Mo- dell (glin am gwyf Lorenth Monecath / Schulment page / Ima gwyf Lorenth Monecath / Schulment page / Ima gwyf Lorenth / Lander in Saffred air ready for harvest, which is differed in Pris a bright / Schulment / Schul	The centre for a confirmed fine the SEO (2004) happingsupply deputed was used for the Section of Tenders and Section of the SEO (2004) happingsupply deputed was used for the SEO (2004) and the SEO (2004)		Closed
CR 24	The TO Language of Ministers Management Flax TOSL Market. "Twell data, Minister Removalence As Market or garagements Mod Delet summaring Annual Flax Management (As Market Management). SOE best annualized more proposal and Management (As Management Management (As Management (Management Management). Soe and Management Management (Management Management (Management Management) (Management Management (Management Management)).	There are no lister, owns or troub bearing streams in theses areas, and the FZs. Screening streams are not impact management.	Please provide a clarifying letter from the FDL Forester. It seems that the project area is within the buffer distance of these features and that the Rapparantify-time of these rescales on except to account for the provisions in the Management Plan. Please provide a list to take-designated tour areas as well of possible.	I have provided a screenshot of the email exchange with Christian Robino (sultrustrones; jugit, The 200 and 1/2 me label buffers apply on longer water facture, of which there are none in the zone in the project area.	The correspondence suggests that the focus of these zones is not necessarily for the environmental aspect, but for the cultural aspect. Thank you for the additional clarification; this items may be closed.				Closed