RUBY CANYON ENVIRONMENTAL

&

FORST CORP

Validation and Verification Report

ACR588 Bluesource - Big Six Improved Forest Management Project

June 15, 2022

Ruby Canyon Environmental, Inc.
743 Horizon Ct. Suite 385
Grand Junction, Colorado 81506
(970) 241-9298
www.rubycanyonenv.com

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1 INTRODUCTION

Bluesource LLC (Bluesource) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR588 Bluesource – Big Six Improved Forest Management Project (Project) for the reporting period of August 12, 2020 – August 11, 2021 and a crediting period of August 12, 2020 – August 11, 2040 under the American Carbon Registry (ACR) program. Bluesource acts as the project developer for the landowner and project proponent, Big Six Land and Timber (Big Six). 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 "Bluesource – Big Six Improved Forest Management Project" dated April 27, 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 Bluesource 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 22,067 acres of northern hardwood and softwood forestland in northern Maine. The project is located in the township of Big Six in Somerset County. Nearby population centers are few but include Rockwood.

The primary forest types found on the property are Spruce – Fir and Northern Hardwoods. Northern Maine is known to contain populations of large mammals such as moose, White-tailed deer, and Canada Lynx. Much of the property has been managed as spruce-fir timber forest for decades, characteristic of Northern Maine. According to the Natural Resources Council of Maine, Maine's Northern Woods are the largest undeveloped forest in the Northeastern United States. Timber and energy resource development and extraction (coal, oil, gas) dominate regional industry. The Project area has been actively managed for both timber and energy extraction for the past 100 years. 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

Big Six Land and Timber Company, LLC
103 Russell Road, Madison, ME 04950
Paul Fortin, President
207-431-3998

Project Developer

Bluesource LLC
582 Market St., Suite 1505
San Francisco, CA
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 Analyst: Tim Facemire, FRST
Internal Reviewer: Phillip Cunningham

1.5 Validation and Verification Criteria

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Bluesource – Big Six Improved Forest Management Project Plan (April 27, 2022)
- Bluesource – Big Six Improved Forest Management Project Monitoring Report (April 27, 2022)
- ACR Standard, Version 6.0 (July 2019)
- 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 September 14, 2021 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on September 21, 2021.
- RCE and Bluesource held a validation/verification kick-off meeting on September 21, 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 from October 20-23, 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:
    - Tim Facemire
    - Andrew Russo
- During the site visit, the Verification team met with the following individuals:
  - Bluesource
    - Aaron Wykhuis
    - Megan McKinley
  - F&W Forestry
    - Jeff Langmaid

- 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 – Bluesource
  - Aaron Wykhuis – Bluesource
  - Tim Hipp - Bluesource
- RCE submitted requests for corrective actions, additional documentation, and clarifications as necessary to Bluesource 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 Bluesource.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project is located on 22,067 acres of mixed hardwood forests in northern Maine. 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 August 12, 2020 – August 11, 2040.

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 6.0 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 August 12, 2020.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, August 12, 2020 – August 11, 2040.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that Big Six 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 (Big Six), 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 18% was confirmed.
- Net of Leakage: RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: RCE is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

3.3.2 Methodology Eligibility

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

- The Project is located on non-federally owned private forestland.
- Big Six controls the timber rights on the forestland and can legally harvest.
- The Project will not have harvesting.
- The Project is not on tribal lands.
- The Project is not on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- Big Six 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 Maine. 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 an industrial, 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, Big Six loses the ability to monetize timber harvests during the life of the Project. Bluesource 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. 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 18% 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 Bluesource 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. Bluesource and Big Six 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 6% discount rate for private

lands. The baseline scenario applies harvesting across the Project area as allowed by the Methodology to maximize NPV.

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

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

Bluesource utilized the USDA's Forest Vegetation Simulator (FVS) Northeastern 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 three 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 each stratum during the site visit.

The current inventory contains 272 permanent, fixed-radius plots. At each plot location, trees were measured in two nested plots: a larger 1/15th acre plot with radius of 30.4 feet, and a smaller 1/100th acre plot with radius of 11.8 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 fourteen plots within the project to successfully verify inventory stocking levels. The Project did indeed pass a paired t-test with the fourteen 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 Bluesource 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 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.

3.13.1 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 Bluesource 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). Bluesource 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 ACR588 Bluesource – Big Six Improved Forest Management 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 August 12, 2020 – August 11, 2021 can be considered in conformance with the:

- ACR Standard, Version 6.0 (July 2019)
- 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 ($mtCO_2e$)	Other ERTs ($mtCO_2e$)	Total GHG Reductions and Removals ($mtCO_2e$)		Risk Buffer ($mtCO_2e$)	Final ERTs ($mtCO_2e$)
2020	18,029	35,610	53,639		9,655	43,984
2021	28,313	55,923	84,236		15,163	69,073
Total	**46,342**	**91,533**	**137,875**		**24,818**	**113,057**

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. 2019 Stumpage Price Report
2. Best Management Practices for Forestry_ Protecting Maine_s Water
3. BigSix_100Yr_calcs_series
4. BigSix_100Yr_calcs_series
5. BigSix_ACR_PDA_PDD_5_16_22
6. BigSix_Boundary_series
7. BigSix_CarbonPlot_Methodology_04_27_21
8. BigSix_CC_series
9. BigSix_CC1_series
10. BigSix_CC2_series
11. BigSix_Deed
12. BigSix_FVS_Plots_09_29_2021
13. BigSix_GHGPlan_series
14. BigSix_GROW
15. BigSix_IndTreeGrow
16. BigSix_INVENTORY
17. BigSix_invStrata_series
18. BigSix_Parameters_Inputs
19. BigSix_plots_09_21_21
20. BigSix_Regeneration_Calcs
21. BigSix_RMZ_series
22. BigSix_RP_ERT_HWP_series
23. BigSix_SHW60_series
24. BigSix_SHW80_series
25. BigSix_SiteIndex_Wcores_series
26. BigSix_SiteVisit_CO2_series
27. BigSix_Start_RP_CO2_series
28. BigSix_STS50BA10
29. BigSix_STS75BA10
30. chap_20_rules
31. chap_20_rules_05012014
32. DRAFT_BigSix_RP1_MonitoringReport_series
33. FW_BigSix_SelfAudit
34. The Forestry Rules of Maine 2017_ A Practical Guide for Foresters
35. VT_20BA
36. VT_40BA

7 APPENDIX B—LIST OF FINDINGS

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

Corrective Action Request, Additional Documentation Request, or Clarification Request ID#	Finding	Client response	RCE response	Client response	Additional RCE response	Open or Closed
CAR 1	During the Site Visit the verifier identified what appears to be ROWs for utilities or maple syrup collection that have been deforested, with Bluesource representative Aaron Wykhuis. The verifier tracked these areas through GIS. The average width of these ROWs appear to be 30 feet. As these areas are non-forested with low likelihood of reforestation (like roads) it would seem consistent to remove them from the project area. Screenshots of the area in question are included in the screenshots tab.	Thank you - these areas have been removed from the project area. Updated spatial files have been shared.	Thank you for removing these areas, this has been confirmed. This item may be closed.			Closed
CAR 2	There are minor errors contained within the 'BigSix_GHGPlan_4_6_22': Section B3. the acres are correct but the referenced boundary shapefile is the old version. Section D1 Decay Class and Table E1-3 has 4 DCs listed. Section V of the 'DRAFT_BigSix_RP1_MonitoringReport_04_06_2022' has the same.	Thank you, we have updated these items.	Thank you for correcting these items. This item may be closed.			Closed
ADR 1	Please provide evidence of the 5% field QA/QC procedures, including documents like checked cruise cards.	The check cruise notes have been shared in the 'InventoryMethodology' subfolder.	In the 'FW_BigSix_SelfAudit' document, there are 12 plots included in the documentation. There are 272 plots, where 5% would be 14 plots to sample. Were there two other plots sampled for the QA/QC audit? After reviewing the audited information, there appear to be some discrepancies between the cruise cards and the 'TreeData' tab in 'BigSix_Start_RP_CO2_03_29_2022'. Audited plot 32 has two pages and there are 5 additional trees on the second page that are missing from 'TreeData'. This is also occurring on plot 64 where there are 4 additional trees. Audited plot 48 tree 24, the cruise card records a DBH of 1.8, but the auditer checked off the '24' field on the card and '2.4' has been recorded in 'TreeData'. Which is it? Audited plot 110 tree #s 18-23, do not appear to match the 'TreeData' information, due to issues in legibility. What are the QA/QC procedures for data transcription, and could other issues exist between unaudited cruise cards as 4 of 12 (33%) provided had transcription errors?	The crew sent us 5 additional plot cards from the audit and they have been added to the shared folder, so 17 plots were checked in total. Plot 32 (Tree # 23-27) and 64 (Tree # 23-26) had trees that were missing from the tree data, which were added back after consulting with the cruisers and audited report. Plot 48, tree 24 DBH changed to 1.8 based on the audited report. Plot 110, trees #18-23 it was confirmed with the cruisers that right values are entered. There are no particular QAQC procedures laid out in the methodology for data transcription, however Bluesource implements automated data checks to find incongruencies in the data that may be due to typos or other transcription errors (eg, mismatching DBHs and heights, missing information, etc). Suspected errors or typos are confirmed or corrected with the crew. It seems we missed these particular items laid out above in the checks, but in the inventory data we can see where the tree numbers were entered for these particular plots and their missing trees. The rest of those tree records are blank, so it seems our data checks tossed those records rather than identify them as missing information. We re-ran the data checks throughout the inventory data to check for any other additional tree records that may have been in the same situation, and identified two other trees where this situation applied. We confirmed the data with the inventory crew to update these two other trees (Plot 74, Tree 28 deleted, confirmed only 27 trees on plot; Plot 176, Tree 17 confirmed measurements with crew). Given this extra check, in combination with the site visit pass, we are confident in the integrity of the data. We are continuously looking at ways to improve data checks and can use this situation to help improve our screening process.	Thank you for this additional information, and variety of changes. The specific concerns have been resolved. Follow-up in this manner may be helpful to implement across other projects, thank you for following through. This item may be closed.	Closed

CR 1	During the site visit, the verifier noticed that maple syrup collection tubes have been installed throughout the hardwood stands of the property, including on inventory plots. What are the likely long term ramifications of maple syrup collection and is carbon sequestration capacity likely impacted?	This question has been debated in the forestry and sugaring communities for decades, and a recent study, fairly local to the project area, tested the matter (*Effect of tapping for syrup production on sugar maple tree growth in the Quebec Appalachians* , Ouimet, R. et al. 2020). The abstract is pasted below and the full paper has been shared with the verifier ('Regional Forestry Docs'). In short, tapping trees for syrup production does not inherently appear to have a significant influence on the growth and carbon sequestration capacity of sugar maples. The paper does admit that a longer term study would likely be necessary to ascertain how growth is affected throughout a tree's lifetime, but this study itself includes data collected over two-decades. Abstract: Some studies suggest that tapping sugar maple (Acer saccharum Marshall) trees can cause their growth to decline, particularly on poor and acidic soils. We tested this hypothesis in seven sugar bushes located in the Quebec Appalachians by comparing the growth of tapped trees with nearby untapped trees. The sites represented a range of soil fertility, from very good for sugar maple to strongly deficient in calcium. Trees were cored, and individual dendrochronology series were used to analyze trends in basal area growth, from a period of 10 years before, to 8–10 years after tapping began. Basal area growth of sugar maples did not appear to be influenced by tapping ($p \geq 0.134$), except at one site ($p<0.001$), where the growth of tapped trees decreased by 33% over 10 years. This decline could not be explained only by the poor soil fertility observed at the site. Although a tree biomass distribution budget indicated that maple syrup production represented only 4–6% of the carbon allocated annually to net primary production, the long-term relationship between maple syrup production and tree growth requires further study.	Thank you for the clarification and the expanded documentation on this topic. As these plots were sampled and the t-test was still satisfied, this item may be closed.			Closed
CR 2	Please clarify steps to address protections required for species listed under Maine's Endangered Species Act [MESA], the U.S. Endangered Species Act [ESA].	The property is within a footprint of critical habitat for the Canada Lynx, as designated by USFWS. Canada Lynx are known to thrive in early successional forest habitats, particularly in densely regenerating conifer stands, which the baseline scenario maintains and expands across the project area. No other critical habitat nor incidence of endangered or threatened species is reported by the USFWS, State of Maine, nor landowner. There is no harvesting in the project scenario, therefore no additional steps need to be taken by the landowner to address protections required for endangered species in the project scenario. If harvesting occurs in the future, the landowner will follow recommendations as outlined in the management plan to address the critical habitat areas.	Thank you for this clarification. This item may be closed.			Closed
CR 3	In 'BigSix_SiteIndex_Wcores_3_3_22' on Cell V51 of the CoreAnalysis sheet it states 'SI spp was a sapling, used species average', however the listed DBH is >5", and the tree specific site index was calculated, instead of using the species average site index as stated. Please clarify.	The note for plot 50 SI tree in BigSix_SIteIndes_Wcores file (cell V51) was a mis-label. It has been removed in the updated version of the workbook.	Thank you for making this change. This item may be closed.			Closed
CR 4	Assessing the FVS prescription .out files and the 'BigSix_GHGPlan_3_4_22', there are discrepancies, please clarify: - For CC1 the description states, 'retain trees that are <6 inches DBH' for the overstory removal. The prescription states 'THINATA' Thin from Above with a bottom cut limit of 1", this seems to contradict the statement in the GHG Plan. - For CC2, the description states it 'applies only to the softwood strata' but after inspection of BigSix_CC2_2025.out it only applies to the hardwood strata. - For STS50BA10 and STS75BA10, the description states every 10 years, but the .out file suggests every 15 years.	Discrepancies cleared as follows: - For CC1(overstory removal), the prescription does not retain trees <6 inches. Hence, "retain trees <6 inches DBH" description removed from the GHG plan -For CC2(clearcut), the prescription only applies to hardwood strata. Hence, the description in the GHG plan changed to 'applies only to HW strata.' -For STS (Single Tree Selection), the prescription should apply every 15 years. Hence, the description changed to "every 15 years" in the GHG plan.	Thank you for making these corrections. This item may be closed.			Closed