American Carbon Registry (ACR)
Anew – White Mountain Forestry Project
Validation/Verification Report

Offset Project Name:	Anew – White Mountain Forestry Project
ACR Project ID	ACR633
American Carbon Registry Standard	ACR Standard v7.0
Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands	Version 1.3 (April 2018)
Reporting Period:	20 November 2020 – 19 November 2021
Aster Global Project Number:	21088.00
Report Date:	22 June 2023

Project Proponent:	Technical Consultant:
Name: Chocorua Forestlands, LLC **Contact:** Jeffery Coombs **Phone:** **Email:** **Mailing Address:** PO Box 559 West Ossipee, NH 03890	**Name:** Anew Climate, LLC **Contact:** Megan McKinley **Phone:** 403-262-3026 **Email:** mmckinley@anewclimate.com
Offset Project Consultant:	**Offset Verification Body:**
Name: N/A **Contact:** N/A **Phone:** N/A **Email:** N/A **Mailing Address:** N/A	**Name:** Aster Global Environmental Solutions, Inc. **Contact:** Mansfield Fisher **Phone:** 330-294-1245 ext. 112 **Email:** mfisher@asterglobal.com **Mailing Address:** 3800 Clermont St. NE North Lawrence, Ohio 44666

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1 Executive Summary

Aster Global Environmental Solutions, Inc., (Aster Global) prepared this validation and verification report in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents verification findings of the *Anew – White Mountain Forestry Project* (hereafter, referred to as "*Project*") – prepared by Anew Climate, LLC on behalf of *Chocorua Forestlands, LLC* (hereafter referred to as "*Project Proponent*"). The project validation and verification were conducted as part of ACR's program requirements for GHG offset projects.

By ACR definition, the project is considered an improved forest management project (IFM). Project lands are located within Carroll County in New Hampshire. As stated in Section A5 of the GHG Plan, the projects goals are to "provide significant climate benefits through carbon sequestration. The aim of this project is also to ensure long-term continuance of all environmental benefits provided by the conservation of this forestland."

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on approximately 11,358 acres on contiguous tracts. The project asserts net emissions reductions and removals (sequestration) of 79,478 $MtCO_2e$ for the reporting period (20 November 2020 – 19 November 2021).

The validation/verification objective included an assessment of the likelihood that implementation of the planned GHG project would result in the GHG emission removal/ enhancements as stated by the project developer (ISO 14064-3:2006). The objective was to ensure that the project was in compliance with the ACR Standard the ACR Validation and Verification Standard, and the selected methodology criteria. Aster Global assessed the GHG emission removals of the IFM project.

Aster Global confirms all validation and verification activities including objectives, scope and criteria, level of assurance and the GHG Project Plan's adherence to the ACR Standard (and validated GHG Project Plan) as documented in this report, are complete and concludes without any qualifications or limiting conditions that the *Project* meets the requirements of ACR.

The GHG assertion provided by Chocorua Forestlands, LLC and verified by Aster Global has resulted in the net GHG emission removal of 79,478 $MtCO_2$ equivalents by the project during the verification period/reporting period (20 November 2020 – 19 November 2021).

2 Introduction

This validation /verification report is prepared in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents validation and verification findings of the *Project* – prepared by the *Project Proponent*. The project validation and verification were conducted as part of ACR's program requirements for GHG offset projects (Improved Forest Management). Aster Global is accredited by the American National Standards Institute under ISO14065:2013 for greenhouse gas validation and verification bodies including ISO 14064-3:2006, ISO 14065:2013, and validation/verification of assertions at the project level for Land Use and Forestry (Group 3) and is approved to validate/verify for ACR.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on contiguous tracts spanning approximately 11,358 acres. The project asserts net emissions removals (sequestration) of 79,478 MtCO$_2$e for the first monitoring period (20 November 2020 – 19 November 2021).

2.1 Contact Information – Roles and Responsibilities

Project Owner / *Project Proponent*:	**Name:** Chocorua Forestlands, LLC **Contact:** Jeffery Coombs
Technical Consultant	**Name:** Anew Climate, LLC **Contact:** Megan McKinley **Phone:** 403-262-3026 **Email:** mmckinley@anewclimate.com
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 3800 Clermont St NW North Lawrence, Ohio 44666
	Mansfield Fisher-Lead Verifier
	Barbara Toole O'Neil-Senior Internal Reviewer
	Shawn McMahon-Team Member
	Taek Joo Kim-Team Member
	Caitlin Sellers-Team Member
	Matthew Perkowski-Team Member
	Matthew Campbell – Team Member
	Caris Lyons - Team Member
	Sandesh Shrestha – Team Member
	Ashley Laux – Team Member
	Justin Ziegler – Team Member
	Janice McMahon-QA/QC

2.2 Project Description

By ACR definition, the *Project* is considered an improved forest management project (IFM). Project lands are located within Carroll County in New Hampshire. As stated in Section A5 of the GHG Plan, the projects goals are to "provide significant climate benefits through carbon

sequestration. The aim of this project is also to ensure long-term continuance of all environmental benefits provided by the conservation of this forestland." The baseline scenario involves a combination of four silvicultural prescriptions applied across the project area to maximize NPV over 100 years.

2.3 Objective

The GHG Project Plan validation/verification objective included an assessment that the implementation of the GHG *Project* resulted in the GHG emission removals/enhancements as stated by the project developer (ISO 14064-3:2006). The objective was to also ensure the *Project* was in compliance with the ACR Standard and that Aster Global met the ACR Validation and Verification Standard criteria.

2.4   Criteria

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

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

2.5   Scope

The scope of the validation and verification generally included the GHG Monitoring Report; GHG project implementation scenario; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The geographic scope was defined by the project boundary, which included the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the *Project* is defined below.

Baseline Scenario	The Baseline Scenario represents an industrial harvest regime designed to maximize the annual cashflows from a 100-year Net Present Value (NPV) at a 5% discount rate, subject to operational considerations in the region. 3 harvest types are considered in the baseline scenario: clearcuts, shelterwood and single tree selection.
Activities/ Technologies/ Processes	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands version 1.3
Sources/Sinks/ Reservoirs	Above-ground biomass carbon (Included) Below-ground biomass carbon (Included) Standing dead wood (Included) Lying dead wood (Excluded) Harvested wood products (Included)

	Litter/Forest floor (Excluded)
	Soil organic carbon (Excluded)
	Emissions from biomass burning (Included)
	Market Leakage (Included)
GHG Type	CO_2, CH_4
Project Location	The project is located within Carroll County in New Hampshire, centrally located within the Lakes Region of New Hampshire.
Project Boundary and Time Period	The project area is comprised of approximately 11,358 acres. Project Start Date: 20 November 2020 Project Crediting Period: 20 November 2020 – 19 November 2040 Verification Period: 20 November 2020 – 19 November 2021

2.6 Level of Assurance

The level of assurance was used to determine the depth of detail that the verifier (Aster Global) placed in the Verification and Sampling Plan to determine if there were any errors, omissions, or misrepresentations (ISO 14064-3:2006). Aster Global selected samples of data and information to be verified to provide *reasonable* assurance and to meet the materiality requirements of the project (ACR Validation and Verification Standard). ACR considers verification to be a risk-based process, where the verifier examines a sufficient amount of data and uses the verifier's professional judgment to provide a *reasonable* assurance.

2.7 Materiality

Materiality is a concept that the individual or aggregation of errors and omissions could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the Validation/Verification and Sampling Plan design to determine the type of verification processes used by Aster Global to minimize the risk of not detecting a material misstatement. ACR's materiality threshold is +/-5% of the GHG project's emission reductions or removal enhancements. In other words, ACR requires that any differences between emission reductions/removals claimed by the *Project Proponent* and estimated by the verifier be immaterial (less than +/- 5%). Individual or aggregation of errors or omissions greater than the ACR materiality threshold of +/-5% require re-stating before verification statements can be accepted by ACR.

$$\% \, Error = \frac{Project \, Emission \, Reduction \, Assertion - \, Verifier \, Emission \, Reduction \, Recalculation}{Verifier \, Emission \, Reduction \, Recalculation} \, x \, 100$$

For this Monitoring Period, the calculation is as follows:

Materiality Threshold	
Contributions to Offset Materiality by Type (mTCO₂e):	
Total reported GHG Reductions	79,478
Project Emission Reduction Assertion	79,478
Verifier Emission Reduction Assertion	79,478

[(79,478– 79,478)/ 79,478] *100	0.00%
% Error	0.00%

As the percent error was less than 5%, the Validation and Verification Team confirms there is no offset material misstatement. The Issues Log, containing all information for determination of the offset material misstatement, has been compiled and is attached as Appendix A.

A quantitative uncertainty assessment was performed as required by ACR. This involved an examination by the audit team where reported uncertainty typically specifies a quantitative estimate of the likely difference between or dispersion among reported values and a qualitative description of the likely causes of said differences. The major sources of quantitative uncertainty assessed by the audit team included:

- Estimation or model: quantification methods and mathematical equations;

- Parameter: quantifying parameters in method (emission factor, activity data);

- Systematic: estimation bias (e.g., non-representative data, faulty equipment);

- Statistical: random variability of sample data

Quantitative uncertainty was primarily evaluated through independent data checks of the proponent's quantification materials. No differences were found using this method of quantitative uncertainty assessment. Please see Section 4.6.8 of this report where the impacts of Total Project Uncertainty (UNC_t) are reported. The audit team found no differences or discrepancies in ERT issuance.

Related to the uncertainty assessment, the audit team also evaluated; "whether the project data and information supporting the GHG assertion were based on assumptions and industry defaults, future projections, and/or actual historical records (ACR Validation and Verification Standard v. 1.1 Chapter 12). It was determined that the project data and information supporting GHG assertions were of high quality. The project was confirmed to have adopted a sensible and appropriate approach to the grow forward for the inventory. Industry defaults were in line with the audit team's expectations (e.g., CO_2 to Carbon biomass conversion factor of 3.664) and approved IFM methodology.

2.8 Validation and Verification Body's QA/QC System

As an accredited VVB by the ANSI National Accreditation Board (ANAB) under ISO 14064-3 and 14065, Aster Global developed the Aster Global Management Systems Manual which provides the procedures, conditions, requirements, and specifically the QA/QC procedures under which Aster Global conducts validations and verifications. For this project specifically, Janice McMahon was responsible for all QA/QC for the project. Additionally, Barbara Toole O'Neil was designated as the Senior Internal Reviewer for this project. The Senior Internal Reviewer

conducted a full review of all activities performed by the audit team during the course of the joint validation and verification to ensure the audit team followed all procedures that are outlined in the Aster Global Management Systems Manual.

3 Validation Process and Findings

3.1 Validation Process

The validation process closely followed the guidance provided by The American Carbon Registry, Standard the ACR Validation and Verification Standard, ISO14064-3, ISO 14065, and the Aster Global Management System and Management System Manual.

As defined by ISO 14064-3:2006 (E), "validation is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed validation criteria." Specifically, the project validation included the review of the requirements outlined in the ACR Standard. The assessment included the following items: eligibility criteria, baseline approach, additionality, project boundary, emissions, leakage, selected methodology, data and parameters, monitoring plan design, the process of uncertainty determination and environmental impacts.

3.2 GHG Project Plan.

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

3.2.1 ACR Standard Requirements/Eligibility

The project was found to be in compliance with ACR's project eligibility requirements set forth in ACR's Standard. Specifically, the GHG Project Plan outlined and described the following aspects of the project:

- The project started 20 November 2020, which is after the earliest allowable start date of 01 January 2000 and has successfully been validated within 3-years of the start date.
- The *Project Proponent* commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they are eligible to be harvested by the *Project Proponent.*
- Additionality has been confirmed, see section 4.6.2 of this Report.
- Regulatory compliance has been attested to in the *Project's* MR.
- *Project* has appropriately applied ACR's Tool for Risk Analysis and Buffer. Determination.
- Project lands meet the definition of "forestland."
- *Project* accounts for leakage.
- *Project* has appropriately analyzed Community and Environmental Impacts.

3.2.2 Approved Methodology

The project utilized the following methodology and tools: Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, version 1.3; and the ACR Tool for Risk Analysis and Buffer Determination, version 1.0.

Aster Global confirms that the project meets the applicability requirements of the methodology under which the project was validated and verified:

- The project occurs on non-federal U.S. forestlands.
- There is clear title to land and timber rights.
- There is clear title to offsets.
- The project area is able to be harvested by the *Project Proponent*.
- The project area meets the definition of Forestland.
- The project activity does not involve any hydrological manipulation of wetlands.
- The project area is certified under the American Tree Farm program.

3.3 Validation Findings and Conclusions

During initial validation, the Aster Global team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project validation process. These NCRs and CLs provided needed clarity to ensure that the GHG Project Plan was in compliance with ACR's Standard. Methodological equations and computational approach for uncertainty were examined and confirmed to be consistent with the detailed requirements of the methodology for the baseline and project scenarios and overall project computations.

The complete list of validation findings and resolutions has been compiled and located in Appendix A.

Aster Global confirmed all validation activities including objectives, scope and criteria, level of assurance and the GHG Project Plan's adherence to the ACR Standard, as documented in the Validation Report, are complete. Aster Global concluded without any qualifications or limiting conditions that the Project meets the requirements of ACR's Standard.

4 Verification Process, Findings, and Conclusions

The verification process closely followed the guidance provided by ACR Standard, the Validation and Verification Standard, ISO14064-3 and ISO 14065, and the Aster Global Management System and Management System Manual, Section V.03.

As defined by ISO 14064-3:2006 (E), "verification is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed verification criteria". Specifically, the project verification included the review of the requirements outlined in the ACR Standard. The assessment included the following items: project boundary, emissions, leakage, quantification of GHG reductions/removals, monitoring, data and parameters,

and adherence to the project-level principals (relevance, completeness, consistency, accuracy, transparency, conservativeness).

Aster Global's verification was generally broken down into four parts: field review, desktop assessment, quantitative review, and meetings/interviews.

4.1 Desktop Assessment

Aster Global reviewed the Monitoring Report to assess conformance with the requirements of the ACR Standard. Key factors that impacted the reported emissions reductions were identified, and a Validation/Verification and Sampling Plan was created to focus on the critical elements presenting potential risk for errors in reported data. These elements included:

- Implementation of appropriate and adequate approach to project boundary definitions by reviewing documentation of project boundaries and ownership status and field conditions relative to clearly delineated ownership extents and control over management activities within the project area
- Implementation of appropriate and adequate approach to baseline emissions calculations by reviewing documentation and field conditions which reflect the most-likely without-project scenario and the emissions resulting from that scenario
- Implementation of appropriate and adequate approach to inventory calculations and modeling by reviewing documentation, reviewing conversion factors, and re-running selected calculations and modeling
- Implementation of appropriate and adequate monitoring by confirming the application of approved/acceptable monitoring practices in the field and the appropriate handling and analysis of field data once collated
- Implementation of appropriate and adequate approach to data and parameters by reviewing data handling practices and reviewing documentation at each step of the data analysis procedure
- Implementation and adherence to project-level principles by reviewing documentation and discussing the application of project-level principles with core staff

A complete list of documents received and reviewed is located in Appendix B.

4.2 Site Visit

Following the initial desk review, Aster Global conducted an on-site assessment of the project lands on 16 - 19 May 2022. The site visit was used to review project records with representatives of the *Project Proponent*, discuss the calculation of carbon pools and sinks, visit random portions of the ownership for reconnaissance and ground-truth of the submitted data, and review the monitoring approach. The verification sample size of 10 plots included approximately 6.6% of the total inventoried plots.

During the site visit, the following plots were selected for remeasurement as part of field verification:

Count	Plots ID	Stratum

1	124	HW
2	104	HW
3	66	HW
4	85	HW
5	56	MX
6	96	HW
7	43	MX
8	79	HW
9	120	HW
10	70	MX

Field review included the following aspects:

- Accuracy of plot locations, including any plot relocation or dropping.
- Adherence to stratification rules outlined by the project's documentation.
- Adherence to plot measurements methods outlined by the project's documentation and alignment with common professional practice.
- Boundary delineation.
- Feasibility of the baseline scenario.

The plot remeasurements made by Aster Global were utilized to calculate carbon on the applicable pools. This was compared to the project's carbon stocks in a paired two sample t-test for means. The t-test provided evidence that the mean carbon stocking value produced by the *Project Proponent* on the eight sample plots was not statistically dissimilar to the mean carbon stocking value produced by Aster Global on the same plots. The entirety of the site visit paired with the desk review provided *reasonable* assurance that the carbon inventory was implemented in an acceptable and accurate manner.

4.3 Quantitative Review

Aster Global focused on the quantitative analyses undertaken by the *Project Proponent* to assess the carbon pools accounted for by the project (above-ground biomass, below-ground biomass, standing dead wood, and harvested wood products). Aster Global's review included an assessment of the primary quantitative data supporting the GHG assertion, including the direct sampling of biomass carbon and the use of modeling, as well as the *Project Proponent's* use of allometric methods and equations for calculating tree biomass and calculation of ERTs.

4.4 Meetings/Interviews

During the course of the project verification, Aster Global and the *Project Proponent* held multiple meetings. All other correspondence occurred via email. The details of the meetings are briefly described in the table below.

Date	Attendees	Topics Discussed
May 10, 2022	Aster Global: Matthew Perkowski Blue Source/Anew: Megan McKinley	Opening Meeting, preliminary review of verification and sampling plan, review of travel logistics, project timeframes and deadlines.
16-19 May 2022	Aster Global: Shawn McMahon Blue Source/Anew: Megan McKinley	Site Visit
July 1, 2022	Aster Global: Matthew Perkowski, Sandesh Shrestha, Ashley Laux Blue Source/Anew: Megan McKinley, Josh Clark	Calculation Walkthrough - FVS/modeling
January 19, 2023	Aster Global: Mansfield Fisher, Ashley Laux, Justin Ziegler Blue Source/Anew: Megan McKinley, Aaron Wykhuis	Review of Round 3 Findings
10 March 2023	Aster Global: Mansfield Fisher, Ashley Laux Blue Source/Anew: Megan McKinley	Closing Meeting - Review of draft validation/verification report -Next steps - Request feedback on process

4.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	3 May 2022
ACR approval of ACR-Specific COI Form	06 May 2022
Opening meeting with *Project Proponent*	10 May 2022
Submission of Validation and Verification and Sampling Plan to *Project Proponent* for approval	11 May 2022
Submission and Receipt of signed Validation and Verification and Sampling Plan to and from *Project Proponent* for approval	11 May 2022
Corrective actions/clarification submitted	22 August 2022

	26 October 2022
	20 December 2022
	22 February 2023
Aster Global completes review	2 March 2023
Aster Global holds closing meeting	10 March 2023
Aster Global finalizes report and submits to ACR and *Project Proponent*	10 March 2023

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that is intended to create additional carbon stocks in the project area through the maintenance of project carbon stocks that are higher than the baseline scenario carbon stocks. The *Project* is in compliance with ACR's Standard. Specific details are located in the Validation portion of this report.

4.6.2 Additionality

Aster Global confirms that the *Project* conducted the proper additionality analysis and conforms to both the methodology additionality requirements and ACR's Three-Prong Additionality Test. The *Project Proponent* sufficiently demonstrated in the GHG Project Plan and through the validation/verification process that as of the project start date that the project activities exceed enforced laws and regulations, exceed common practice in the geographic region and forest type, and faced a financial, technological or institutional implementation barrier.

4.6.3 Permanence and Risk Mitigation

The *Project Proponent* commits to a 40-year agreement with ACR. Aster Global confirmed that the *Project Proponent* adequately addressed other potential causes of unintentional reversals including tree death from wildfire, disease, drought, or wind.

The *Project Proponent* utilized the ACR-approved risk assessment tool. Aster Global reviewed and assessed the implementation and outputs of the tool provided by the *Project Proponent* and agrees with the calculated buffer withholding of 16%.

4.6.4 Baseline and Leakage

Aster Global confirms the project baseline as an aggressive harvest regime, targeted to maximize net present value at a 5% discount rate, typical of practices in the project region. The baseline involves a combination of four silvicultural prescriptions which consist of three different harvest types applied across the project area to maximize NPV over 100 years. The baseline scenario incorporates conservative assumptions through the implementation of New Hampshire Best Management Practices (BMPs) which preclude harvesting in streamside management zones

(SMZs). The final baseline scenario was calculated as the maximization of NPV of plausible harvest regimes.

The *Project Proponents* accounted for market leakage by applying a default market leakage discount factor of 40%, per the methodology requirements as project activities decrease total wood products produced by the project relative to the baseline by 25% or more over the Crediting Period. The calculation of this default market leakage discount factor of 40% was confirmed by Aster Global through independent data checks. The methodology considers any decrease in production would be transferred to forests of a similar type.

4.6.5 Monitoring

Aster Global confirmed the appropriateness and implementation of the project monitoring plan, which details monitored data and parameters, measurements, timing, and data storage procedures.

4.6.6 Community and Environmental Impacts

Aster Global confirms the project's net positive community and environmental impacts and co-benefits including biodiversity, water quality, soil erosion, and natural habitat enhancements. Forests in the project area will be managed by monitoring the general health and condition of the forest throughout the course of normal forest management activities, reducing the risk of reversal by disease, pest invasion, and unauthorized timber removal. Ultimately, these management efforts will protect and enhance the health and diversity of natural resources within the Project Area.

4.6.7 Stakeholders Comments

No formal stakeholder consultation was conducted in advance of the project, nor was any required because White Mountain is a privately held property. If Project Proponent is contacted by any persons regarding the project, *Project Proponent* will provide references to the publicly available documentation for the project.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Emission Reductions or Removals	Units
Baseline Emissions / Reductions	(103,176) tCO_2e
Project Emissions / Reductions	29,288 tCO_2e
Leakage	36,678 tCO_2e
Uncertainty Deduction Rate	0%[1]
2020 Buffer Pool Contribution	1,463 tCO_2e[2]

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[1] Please note that the uncertainty was calculated as ~5.77% but was below the 10% ACR threshold.

[2] Please note the 16% buffer contribution will be supplied from a separate account as indicated in the Project's MR.

2021 Buffer Pool Contribution	11,254 tCO$_2$e[3]
2020 GHG emission reductions total (tCO$_2$e)	7,123
2021 GHG emission reductions total (tCO$_2$e)	54,783
2020 GHG removals total (tCO$_2$e)	2,022
2021 GHG removals total (tCO$_2$e)	15,550
Total Emission Reduction Tonne(s) (ERTs)	79,478

4.7 Verification Findings

The Aster Global validation/verification team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project verification process. These NCRs and CLs provided needed clarity to ensure that the project was implemented in accordance with the approved methodology and was in compliance with ACR's Standard.

The complete list of verification findings and resolutions has been compiled and located in Appendix A.

4.8 Verification Results/Conclusions

Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting conditions that the Project meets the requirements of ACR.

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the GHG emission removal of 79,478 tCO$_2$ equivalents by the project during the verification period/reporting period (20 November 2020 – 19 November 2021).

Submittal Information:

Report Submitted to:	Chocorua Forestlands, LLC Anew
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	*Mansfield Fisher*

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[3] Please note the 16% buffer contribution will be supplied from a separate account as indicated in the Project's MR.

	Mansfield Fisher Lead Verifier
Aster Global Internal Reviewer Name and Signature:	Barbara Toole O'Neil Senior Internal Reviewer
Aster Global President Name and Signature	Janice McMahon President
Date:	22 June 2023

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Appendix A – Aster Global Verification Findings

American Carbon Registry Standard Version 7.0, December 2020	Start Date8,9- ACR defines the Start Date for all projects other than AFOLU as the date on which the project began to reduce GHG emissions against its baseline. ACR defines the eligible Start Date(s) for AFOLU project types in Annex A, "ACR Requirements for AFOLU-Based Carbon Projects." - Non-AFOLU Projects must be validated within 2 years of the project Start Date. AFOLU Projects must be validated within 3 years of the project Start Date. One exception applies to these timeframes: Projects using a newly approved methodology10 or a newly approved modification that expands the eligibility of a previously published methodology11 may submit it for listing with ACR within 10 years of the project Start Date. However, the date of listing submittal must be within 6 months of the methodology publication date, and the project must then be validated within 2 years of the listing.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan H1
Validation or Verification or Both	Both
Findings - Round 1	The project start date is 20 November 2020 based on the signing of the agreement of the Project Proponent and the Offset Developer. However, the verification team does not have access to this agreement. The project is currently within the 3 year time-frame to complete validation.
Round 1 NCR/CL/OFI	CL: Please provided a copy of the referenced agreement to justify the project start date.
Round 1 Response from Project Proponent (DD MonthYYYY)	The Carbon Development and Marketing Agreement has now been provided. Please see Chocorua Final Agreement_fully executed 11_20_20 Redacted.pdf in the SupportingDocs folder.
Findings - Round 2	The audit team confirms receipt of the Carbon Development and Marketing Agreement and confirms the date of execution matches the project start date. **This finding is closed.**

American Carbon Registry Standard Version 7.0, December 2020	The common practice test requires the Project Proponent to evaluate the predominant technolo-gies or practices in use in a particular industry, sector, and/or geographic region, as determined by the degree to which those technologies or practices have penetrated the market, and demon-strate that the proposed Project Activity is not common practice and will reduce GHG emissions below levels produced by common technologies or practices within a comparable environment (e.g., geographic area, regulatory framework, investment climate, access to technology/financ-ing).
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan Section C2, A6
Validation or Verification or Both	Validation
Findings - Round 1	Section C2 of the GHG Project Plan provides a brief explanation of common practice in the geographic region and states the project will exceed the common practice as described in Section A6. Project Action. However, the verification team was not provided verifiable evidence as to how the common practice test is met. Further, it was noted in the GHG plan that "throughout the geographic region, private forestland is heavily cut and managed for maximizing the net present value of the forest investment", it is unclear how this tatement is substantiated.
Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence as to how the common practice test is met. Further, please address findings related to text in the GHG plan.

Round 1 Response from Project Proponent (DD MonthYYYY)	The common practice test is met by the project's harvest prescriptions exceeding the common practice silvicultural prescriptions being implemented in the baseline. It is common practice for clear cutting, shelterwood harvests, and single tree selection prescriptions to be utilized. Please see Table E1-7. in the GHG plan for further detail. These common pactice silvicultural prescriptions were provided by forest consultants who are familiar with the region, they are also outlined in "Silvicultural Principles for New Hampshire Forest Types" that can be found in the SupportingDocs folder. Section C2. of the GHG plan has been updated to provide further detail. A forest consultant also confirmed that throughout the geopgraphic region, private forestland is heavily cut and managed to maximize the net present value of the forest investment. An inventory report of moderate and intensive timber clearings detected via remote sensing in New Hampshire Between 2000 and 2019 can confirm this as clearcutting is the most economic silvicultural prescription for maximizing NPV. This report found that more than 80% of clearcuts occured on private land, and that the amount of timber clearing has been increasing over time due to land being managed for silviculture, not land conversion. This report can be found in the SupportingDocs folder. The Economic Importance of New Hampshire's Forest-Based Economy can also be found in the SupportingDocs folder that further justifies forest management to maximize NPV.
Findings - Round 2	The audit team reviewed the provided supporting publications and concludes that the project activity is not common practice in the region. **This finding is closed.**

American Carbon Registry Standard Version 7.0, December 2020	The risk assessment, overall risk category, Minimum Buffer Percentage, and calculated Buffer Contribution amount shall be included in the GHG Project Plan and Monitoring Report.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan B8, MR
Validation or Verification or Both	Both
Findings - Round 1	All necessary requirements are included in the GHG Project Plan. However, the necessary requirements are not included in the Monitoring Report. Additionally, this requirement is pending closure of findings pertaining to overall risk calculation.
Round 1 NCR/CL/OFI	NCR: Please include risk assesment in the monitoring report, in line with the requirement.

Round 1 Response from Project Proponent (DD MonthYYYY)	The risk assessment can be found in Section VI.4 of the monitoring report. Please see WhiteMountain_RP1_MonitoringReport.pdf.
Findings - Round 2	The necessary risk category, Minimum Buffer Percentage, and calculated Buffer Contribution have been added to the Section VI.4 of the Monitoring Report. **This finding is closed.**

American Carbon Registry Standard Version 7.0, December 2020	Project Proponents shall use the template for Project Monitoring Reports available at www.americancarbonregistry.org.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	MR, acr-monitoring-report-template_version-4
Validation or Verification or Both	Verification
Findings - Round 1	The Project Proponent uses version 3 of the Project Monitoring Report. This monitoring report was submitted to the VVB on 06/15/2022. The newest version (v4) of the Monitoring Report was approved in May 2022. As such, the Project is not using the most current version of the Project Monitoring Report template.
Round 1 NCR/CL/OFI	NCR: Please ensure the most up to date template is used for the Project Monitoring Report.
Round 1 Response from Project Proponent (DD MonthYYYY)	The most recent version of the Project Monitoring Report is now being used. Please see WhiteMountain_RP1_MonitoringReport.pdf
Findings - Round 2	The audit team confirms that the Project Proponent is using the correct template version (version 4.0) for the updated Project Monitoring Report. **This finding is closed.**

American Carbon Registry Standard Version 7.0, December 2020	In the GHG Project Plan Project Proponents shall also identify and describe the Sustainable Development Goals to which those impacts are aligned and positively contribute
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan Section F1
Validation or Verification or Both	Validation
Findings - Round 1	Section F1 of the GHG Project Plan states that describing "how positive impacts contribute to sustainable development goals" as optional. However, the language of the requirement suggests these descriptions must be included.
Round 1 NCR/CL/OFI	CL: Please provided information on how each positive impact contributes to sustainable development goals, or provide the VVB with evidence that reporting of SDG contributions is optional.
Round 1 Response from Project Proponent (DD MonthYYYY)	A table describing the project action for each Sustainable Development Goal has been provided in section F1 of the GHG plan. Please see WhiteMountain_GHG_Plan.pdf.
Findings - Round 2	The updated GHG Plan includes a description of how each positive impact contibutes to sustainable development goals (SDGs 6, 13, and 15). **This finding is closed.**

American Carbon Registry Standard Version 7.0, December 2020	4. An assessment of the project's environmental risks and impacts, including factors such as climate change mitigation and adaptation, biodiversity, air quality, water qual-ity, soil quality, and ozone quality, as well as the protection, conservation, or restora-tion of natural habitats such as forests, grasslands, and wetlands. The assessment shall: 1) identify each risk/impact; 2) categorize the risk/impact as positive, negative, or neutral and substantiate the risk category; 3) describe how any negative impacts will be avoided, reduced, mitigated, or compensated; 4) detail how risks and impacts will be monitored, and how often and by whom; and 5) describe how positive impacts contribute to sustainable development goals.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan Section F1
Validation or Verification or Both	Validation

Findings - Round 1	Section F1 of the GHG Project Plan identifies several environmental impacts and identifes the risk category as postive for all identified impacts. No negative impacts are anticipated. As all impacts are positive, no mitigation is required. While general information about monitoring of identified impacts is included in Section D2, information sufficient in detailing "how risks and and impacts will be monitored, and how often and by whom" is not provided. This requirement is also pending the closure of the finding pertaining to reporting of sustainable development goals.
Round 1 NCR/CL/OFI	CL: Please provided additional information regarding "how risks and impacts will be monitored, and how often and by whom" for each identifed impact.
Round 1 Response from Project Proponent (DD MonthYYYY)	Section F1 of the GHG plan has been updated to include additional information on how, how often, and by whom each environmental impact is monitored. Please see White Mountain_GHG_Plan.pdf.
Findings - Round 2	Section F1 of the updated GHG Plan presents an assessment of the project's environmental risks and impacts, including each of the required components. **This finding is closed.**

ACR Tool for Risk Analysis and Buffer Determination V1.0	E - Fire
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Project Plan Section B8
Validation or Verification or Both	Both
Findings - Round 1	Section B8 uses a wildfire risk map from the Wildfire Hazard Potential provided by the USDA Forest Service. The map provided appears to be from the 2014 version of the data set. However, there appears to be more recent data available.
Round 1 NCR/CL/OFI	CL: Please provide an updated map if wildfire hazard potential in the area to support the risk score being claimed.

Round 1 Response from Project Proponent (DD MonthYYYY)	An updated map of the wildfire hazard potential (2020) can be found in Section B8 of the GHG plan. Please see WhiteMountain_GHG_Plan.pdf.
Findings - Round 2	The VVB confirms that the updated GHG Plan includes the updated wildfire hazard potential map. The initial fire risk score remains appropriate. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Project Proponents must demonstrate there is no activity-shifting leakage above the de minimis threshold.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section E3
Validation or Verification or Both	Validation
Findings - Round 1	The GHG Plan states: "Quantification of leakage is limited to market leakage, as no activity-shifting leakage is allowed by the methodology beyond de minimis levels." However, it is unclear to the audit team how the project proponent demonstrates that no activity-shifting leakage above the de minimis threshold will occur.
Round 1 NCR/CL/OFI	CL: Please clarify in line with finding and provide evidence that no activity-shifting leakage above the de minimis threshold will occur.
Round 1 Response from Project Proponent (DD MonthYYYY)	All lands owned by the project proponent are included in the forest carbon project therefore no activity-shifting leakage is occurring. This has been clarified in Section E3. of the GHG plan.
Findings - Round 2	The audit team confirms that no additional lands are owned by the property proponent, and thus all lands owned by Chocorua Forestlands, LLC are certified under ATFS. The updated GHG Plan includes this attestation in Section E3. **This finding is closed.**

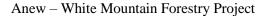| ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The methodology applies to lands that can be legally harvested by entities owning or controlling timber rights on forestland
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan
Validation or Verification or Both	Validation
Findings - Round 1	The project area can be legally harvested by the landowner. Chocorua Forestlands owns and controls timber rights on the forestland. However, it is unclear to the audit team how restrictions as described in the easement are applied in the baseline scenario. Specifically, it is unclear how the baseline reflects the right for the Easement Holder to designate up to 10% of the Easement property area as "Special Management Areas" with limitations on harvesting and other forestry management practices as described in the baseline scenario. Further, it is unclear to the audit team which of the deeds provided in both the "CFL_Deeds.pdf" and "Coombs_Deeds.pdf" documents are relevant to the project area.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update any reporting documents and calculation workbooks as needed. CL: Please clarify in line with the finding and update any reporting documents as needed.

Round 1 Response from Project Proponent (DD MonthYYYY)	The baseline reflects the right of the Easement Holder to designate no more than 10% of the total Easement acreage as Special Management Areas (SMAs) for the purpose of protecting and enhancing the ecological, wildlife, archeological, or other non-timber production values of such areas by never harvesting more than 41% of the project area in any given 5-year period over the next 100 years. This is reflective of the terms of the easement as the Easement Holder may from time to time adjust the locations of the SMAs, resulting in certain areas previously designated as SMA no longer being deemed as SMAs.The SMZs also represent greater than 10% of the project area and prohibit harvesting within them. By never harvesting more than 41% of the project area over any 5-year period, the baseline is abiding by the terms of the easement. Furthermore, cutting or removal of forest products within a designated SMA is permitted if necessary to protect or enhance SMA Values. Single Tree Selection is a prescription utilized in the baseline that may also be utilized from time to time in the SMA to enhance its values and would be in compliance with the terms of the easement in certain situations. The CFL_Deeds.pdf has been redacted to only report what the current ownership of Chocorua Forestlands LLC is. Please see CFL_Deeds_Redacted.pdf. All deeds within Coombs_Deeds.pdf are relevant to the project area. The managing member of Chocorua Forestlands LLC (Jefferey T. Coombs) owns his own property (Coombs Farm) adjacent to Chocorua Forestlands LLC that is a part of the project area.
Findings - Round 2	Thank you for the clarification. It is unclear to the audit team if there is an SMA currently on the property. While the audit team understands the statement regarding not harvesting more than 41% of the project area every 5-years, it is unclear how this statement addresses the audit team's concern regarding how SMA's are modeled into the baseline scenario. Furthermore, it is clear that if the SMA fell into the SMZ, the current baseline scenario would be in-line with the easement however it is unclear how the baseline scenario accounts for an SMA that falls outside the SMZ. The audit team performed an independent review of the Carroll County NH deeds website and by comparing the relevant deeds provided by the project proponent, is reasonably assured that the project area is under ownership of Chocorua Forestlands LLC and Jefferey T Coombs. **This finding is closed.**
Round 2 NCR/CL/OFI	CL: Please clarify if there is currently an SMA on the property. If there is not, please provide verifiable evidence to confirm this is true. If there is currently and SMA on the property, please provide GIS files showing the SMA and an explanation as to how this is incorporated into the baseline. CL: Please provide additional clarity as to how the baseline scenario accounts for a potential SMA outside the SMZ.

Round 2 Response from Project Proponent (DD MonthYYYY)	There is currently an SMA on the property, and it has been incorporated into the SMZ. Therefore, the SMA has been constrained to only grow in the baseline with no harvesting. There is no area of the SMA that falls outside of the SMZ. A GIS shapefile of the SMA, "WhiteMountain_SMA_11_4_22", has been provided.
Findings - Round 3	The audit team reviewed the provided shapefiles ("WhiteMountain SMA 11 4 22" and "WhiteMountain SMZ 11 4 22") and confirmed that no region of the SMA is outside of the SMZ. The audit team also validated that SMA is restricted to growing only in the baseline with no harvesting. Additionally, the audit team noted that the addition of SMA has caused a slight change to the area of SMZ compared to the initial shapefile provided to the audit team. **This item is addressed and closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Activity-Shifting - Timber Harvesting - Excluded - Project Proponent must demonstrate no activity-shifting leakage beyond the de minimis threshold will occur as a result of project implementation
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section E3
Validation or Verification or Both	
Findings - Round 1	The project asserts that activity-shifting leakage is excluded as it is not allowed by the methodology. This assertion is supported in the MR by stating that all forestland owned by Chocorua Forestlands LLC is certified by ATFS. However, it is unclear to the audit team if the Project Proponent owns land in addition to the project area. If the Project Proponent owns additional property, the audit team is unable to verify ATFS certification. Further, the audit team notes that the GHG Plan does not include evidence of the claim that activity-shifting leakage is *de minimis*.

Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide ATFS certification inspection records for any additional property owned by the Project Proponent. CL: Please clarify in line with the finding and update reporting documents as necessary.
Round 1 Response from Project Proponent (DD MonthYYYY)	The Monitoring Report states that all lands owned by Chocorua Forestlands, LLC are included in the project area, and all of their lands have ATFS certification. This language has now been added to the GHG plan in Section E3. There are no additional properties owned by the Project Proponent outside of the project area, all forestland ownership and project area forestlands are ATFS certified. There is no activity-shifting leakage occuring as all forestland owned by the Project Proponent is included in the Project Area.
Findings - Round 2	The audit team confirms that no additional lands are owned by the property proponent, and thus all lands owned by Chocorua Forestlands, LLC are certified under ATFS. The updated GHG Plan includes this attestation in Section E3. This finding is closed.

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Financial barriers can include high costs, limited access to capital, or an internal rate of return in the absence of carbon revenues that is lower than the Proponent's established minimum acceptable rate.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022.xlsx
Validation or Verification or Both	Validation
Findings - Round 1	The audit team reviewed the financial feasibility assessment included in the "WhiteMountain_RP_ERT_HWP_06_14_2022.xlsx" workbook. It is unclear why the with-project timber revenue only includes pulpwood revenue in the calculation.

Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documents and calculation workbooks as necessary.
Round 1 Response from Project Proponent (DD MonthYYYY)	Thank you, this has been updated in the 100 year calcs to reference sawtimber, instead of pulpwood.
Findings - Round 2	The audit team reviewed the financial feasibility assessment ("Financial_Barriers_Test" tab) included in the "WhiteMountain_RP_ERT_HWP_09_12_2022.xlsx" workbook and found that timber revenues from pulp in the project scenario are the only values referenced. It is unclear why sawtimber harvest values are not referenced.

Similarly, it is unclear to the audit team if the project has accounted for the 10% timber tax on all timber sales in New Hampshire. |
Round 2 NCR/CL/OFI	CL: Please clarify in line with the findings and if necessary update the quantification workbooks, all downstream calculations, and reporting documents.
Round 2 Response from Project Proponent (DD MonthYYYY)	Following guidance from the state of NH (see the "timber-stump-value.pdf" and the "NHtimberTaxWorksheet.xlsx" found in the supportingDocs/stumpagePrices folder) the 10% timber tax is based off a stumpage value, and a rating value that is determined by timber quality, site access, and sale size. Since the rating would be extremely difficult if not impossible to determine for the hypothetical baseline, for conservatism the average rating value of 0.5 was used. The stumpage value is determined by taking the difference of the low and high stumpage prices, ("avg-stump-val-10-21-03-22.pdf") multiplied by the rating, and added to the low stumpage price. These stumpage values would then be multiplied by the volume and then by 10% to determine the tax, essentially reducing the stumpage value by 10%. To accomodate this tax in our revenue calculations we set the stumpage prices equal to the stumpage values as calculated with a 0.5 rating and reduced it by 10%. The stumpage prices found in the WhiteMountain_100Yr_calcs_11_10_2022.xlsx have been updated to reflect this change.
Findings - Round 3	The VVB reviewed the "WhiteMountain_RP_ERT_HWP_11_10_2022.xlsx" workbook and confirmed that the Financial Barriers Test now incldues both pulwood and sawtimber revenues in the cash flow analysis. However, it is unclear to the audit team how the "Carbon Revenue" values on the "Financial_Barriers_Test" tab are correctly calculated given the "Buffer" values subtracted from the tradeable balance are not in dollars.
Round 3 NCR/CL/OFI	CL: Please clarify in line with the findings and update the quantification an reporting documents as necessary
Round 3 Response from Project Proponent (DD MonthYYYY)	The Buffer values in row 28 on the Financial_Barriers_Test tab in the WhiteMountain_RP_ERT_HWP_1_9_23.xlsx workbook have been updated to reflect dollar amounts by multiplying them by the Carbon Price per tonne value found in cell B5.
Findings - Round 4	The VVB reviewed the Financial Barriers Test tab and confirms that NPV is correctly calculated. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The IFM baseline is the legally permissible harvest scenario that would maximize NPV of perpetual wood products harvests. The baseline management scenario shall be based on silvicultural prescriptions recommended by published state or federal agencies to perpetuate existing onsite timber producing species while fully utilizing available growing space.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan, Section E1
Validation or Verification or Both	Both
Findings - Round 1	According to the GHG plan, the baseline scenario is based on four silvicultural prescriptions: GROW, CC, SHW50, STS (STS75 and STS50). The audit team noted that the clear cut prescription has a minimum harvest diameter of 5 inches. It is unclear how an effective diameter limit cut would be appropriate in the determination of the baseline scenario and in line with "prescriptions recommended by published state or federal agencies to perpetuate existing onsite timber producing species while fully utilizing available growing space".
Round 1 NCR/CL/OFI	CL: Please clarify how the clear cut prescription leaving trees less than 5 inches is appropriate and not a diameter limit harvest. Further, please provide evidence to support that this harvest is in line with reccommended prescriptions from state or federal agencies.
Round 1 Response from Project Proponent (DD MonthYYYY)	Thank you this was an oversight. The calculations have been updated using FVS outputs that have no longer have a minimum harvest DBH in the CC prescription.

Findings - Round 2	1. Thank you for the clarification. However, it is still unclear to the audit team how the prescriptions are in line with "prescriptions recommended by published state or federal agencies to perpetuate existing onsite timber producing species while fully utilizing available growing space." Please clearly describe in the GHG Plan and provide substantiating evidence for all prescriptions in the baseline scenario. 2. The GHG Plan in it's current form fails to provide clear demonstrations of the applicable laws and how the project is in compliance with these laws. Similarly, as the project is certified under the ATFS the project must follow all BMPs and the GHG Plan fails to clearly describe the BMPs and how the project is in compliance with these BMPS. 3. It is unclear to the audit team how the project complies with regulation: NH Rev Stat § 227-J:9 (2016).
Round 2 NCR/CL/OFI	CL: Please clearly describe in the GHG Plan and provide substantiating evidence for all prescriptions in the baseline scenario. CL: Please update the GHG Plan in line with finding 2 and 3..
Round 2 Response from Project Proponent (DD MonthYYYY)	1. Additional supporting documentation is now provided in the supportingDocs/CommonPractices folder of the shared verification folder. The USDA Forest Service GTR NRS-132 puplication titled: "Silvicultural Guide for Northern Hardwoods in the Northeast" demonstrates the appropriateness of both our shelterwood and single tree selection prescriptions for the hardwood and mixed stands. The "Shelterwoods: Northern Hardwoods" description beginning on page 17 of the referenced document is similar our existing shelterwood prescription and the "Uneven-age Management: Single-Tree Selection" beginning on page 4 is similar to our STS50 and STS75 prescriptions. While the STS50 might be considered aggressive by this guide, it is still considered feasible. With regards to the clear-cut prescription in the softwood strata (which is dominated by red spruce) the USDA Forest Service GTR NE-6 publication titled: "A Silvicultural Guide for Spruce-Fir in the Northeast" outlines the use of clearcutting beginning on page 8. Additional documentation supporting our silvicultural prescriptions can also be found in the supportingDocs/CommonPractices folder 2. The GHG Plan lists "relevant laws, regulations, statues, legal rulings, and other regulatory frameworks that affect the project activity" in Section C1. Regulatory Surplus Test. We demonstrate that the project is in compliance with applicable laws through Section IX: Required Attestations of the Monitoring Report, which is signed by the Project Proponent. The GHG Plan has been updated with a description of the BMPs and a statement that all management activities meet or exceed BMPs, as described in the forest management plan. In addition, no harvest will occur in the SMZs. This demonstrates the project is in compliance with State BMPs. Please see these updates in Sections C2. Common Practice Test and E1. Baseline Constraints of the GHG Plan. 3. The stipulations of NH Rev Stat § 227-J:9 (2016) were examined in relation to the project: there are no great ponds, standing bodies of water 10 acres or more in area, fourth order or higher streams, or public highways within the project area or within 150ft of the project area. All streams, rivers, brooks, and standing bodies of water less than 10 acres that are associated with a stream, river, or brook are captured within the SMZ, which has a minimum of 50ft buffer. As the project proponent does not harvest within the SMZ, the project is in compliance with this regulation. NH Rev Stat § 227-J:9 (2016) was added to the list of relevant laws,

regulations, statues, legal rulings and other regulatory frameworks in Section C1. Regulatory Surplus Test of the GHG Plan. In addition, in Section E1. Baseline Constraints of the GHG Plan, we state that the management regimes of the baseline scenario were developed under the legal constraints cited in Section C1. Regulatory Surplus Test, which includes NH Rev Stat § 227-J:9 (2016).

Findings - Round 3	1. Upon review of the response provided here and additional supporting documents provided, the audit team is reasonably assured that prescriptions are in line with "prescriptions recommended by published state or federal agencies to perpetuate existing onsite timber producing species while fully utilizing available growing space." **This item is addressed and closed.** 2. The audit team confirmed that GHG Plan is updated with clear description of the BMPs, and management activities are in compliance with BMPs. **This item is addressed and closed.** 3. Upon review of the response provided here and additional supporting documents provided, the audit team is reasonably assured that the project complies with regulation: NH Rev Stat § 227-J:9 (2016). **This item is addressed and closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Required inputs for the project NPV calculation include the results of a recent timber inventory of the project lands, prices for wood products of grades that the project would produce, costs of logging, reforestation and related costs, silvicultural treatment costs, and carrying costs.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan, WhiteMountain_100Yr_calcs_06_14_2022
Validation or Verification or Both	Both
Findings - Round 1	(1) It is unclear to the VVB what time period and region of stumpage price. The VVB examined start date stumpage price list and it did not align with what is listed in the workbook. (2) The audit team noted that costs assumptions is described in the GHG plan and stumpage price table is provided in "WhiteMountain_100Yr_calcs_06_14_2022/Stumpage_Prices". The audit team, however, was unable to verify the stumpage prices for all of the species listed in the table. (3) Also, for pulpwood, the calculation for "FVSPivot_baserev, WhiteMountain_100Yr_calcs_06_14_2022.xlsx" seems to be based on "cords/ton" not "$/ton" (Stumpage_Prices tab). Please clarify.
Round 1 NCR/CL/OFI	CL: Please address in line with the findings.

Round 1 Response from Project Proponent (DD MonthYYYY)	Stumpage prices were sourced from the State of New Hampshire Department of Revenue administration website for the 10/1/21 - 3/31/22 time period found here: https://www.revenue.nh.gov/mun-prop/property/documents/avg-stump-val-10-21-03-22.pdf. Stumpage prices were determined from this report for the central region, using the average of the low and high prices that are given. For species that have missing stumpage values, stumpage prices were sourced using the comparative stumpage value list, found here: https://www.revenue.nh.gov/mun-prop/property/documents/comp-stump-list.pdf, was used to cross-walk species. These documents have been added to the supporting docs folder in the verification folder.
Findings - Round 2	1,2: Thank you for clarifying and providing supporting documentation. The VVB confirmed that the stumpage pricing list was properly referenced. **Item closed.** 3. (3) Also, for pulpwood, the calculation for "FVSPivot_baserev, WhiteMountain_100Yr_calcs_06_14_2022.xlsx" seems to be based on "cords/ton" not "$/ton" (Stumpage_Prices tab). Please clarify.
Round 2 NCR/CL/OFI	CL: Please address in line with the findings.
Round 2 Response from Project Proponent (DD MonthYYYY)	Pulp prices on the FVSPivot_baserev are in $/ton, but are expanded based on TPA from the cutlist file. The file WhiteMountain_baseRev_SHW50_2020 is now included as an example to how these calculations are completed.
Findings - Round 3	Thank you for the clarification, the audit team confirmed the quantification. This finding is closed. In review of the of the WhiteMountain_100Yr_calcs_11_10_2022, it appears that multple FVS inputs into this workbook have changed. It is unclear to audit team why these have changed.
Round 3 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 3 Response from Project Proponent (DD MonthYYYY)	Two things have changed since the second issue log that would effect the 100 year calcs. The first was the order in which the regen species was printed in the .key files. This change was inadvertent and really shouldn't matter, but it appears that FVS does grow regen differently depending on the order the regen is implemented in the model. Because of this there are very minor immaterial differences in the out year projections of CO_2 for the plots. The second change was the stumpage prices, which addressed the issue in row 14 to include the NH timber tax. Stumpage prices are not an input into FVS, but are used within our optimization model to determine baseline harvesting that will maximize NPV. This change will have a down stream effect on the optimization/harvest scheduling since stumpage prices were reduced as a percentage. Meaning higher value timber will have a larger reduction in stumpage price, leading to a modification into which stands are chosen for harvest and/or the timing in which stands are harvested.

Findings - Round 4	Thank you for the clarification. The audit team was able to reconstruct FVS-derived values and trace forward values in the WhiteMountain_100_Calcs workbook; in the process, we confirmed that the FVS .out files have had minor differences in the latest version that have been incorporated in downstream calculations. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	b. Species or cover types
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan (Section E1), Inventory Methodology
Validation or Verification or Both	Both
Findings - Round 1	The GHG plan states "Stratification is based on species composition of the stands layer provided by the landowner." The audit team, however, was unable to locate a detailed explanation of how stratification was carried out. Also, it is unclear to the audit team how the approach defined in the GHG plan is in line with the approach defined in the inventory methodology.
Round 1 NCR/CL/OFI	CL: Please provide a detailed description of stratification process. Please provide all the GIS files used in stratification, including the stands layer provided by the landowner.

Round 1 Response from Project Proponent (DD MonthYYYY)	Timber type maps were provided by the landowner. Sewall was contracted on behalf of the landowner to do the timber typing across the property. Sewall performed a timber cruise to help inform their timber typing using aerial photography and satellite imagery. Within the Strata folder there is now a Chocorua2019Mapping shapefile provided by the landowner, along with a word document of the metadata and a Coombs Farm Type Map codes.pdf that we overlayed in ArcGIS to create a shapefile manually. The inventory methodology has been updated to align with how the stratification was performed.
Findings - Round 2	The VVB reviewed additional documents and GIS files submitted and determined that the updated inventory methodology's stratification approach aligns with the GHG plan. **Item closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Annual projected stocking levels are used for the baseline stock change calculation until the projected stocking level reaches the long term average (time t = T).
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022
Validation or Verification or Both	Both
Findings - Round 1	It is unclear to the audit team why "CBSL,HWP,t" is included in the calculation.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the findings.
Round 1 Response from Project Proponent (DD MonthYYYY)	This is included because some projects have RP1 reporting length greater than or less than 1 calendar year and is included for flexibility for projects where that occurs.
Findings - Round 2	The audit team reviewed the ERT workup and confirmed that Year t is calculated correctly.

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	FVS: Forest Vegetation Simulator
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	FVS Modeling
Validation or Verification or Both	
Findings - Round 1	The audit team compared calculations of both FVS_Carbon & FVS_TreeList_East against "FVSPivot_baseinv, WhiteMountain_100Yr_calcs_06_14_2022.xlsx" but the audit team noted a difference in the calculation which cannot be figured out. Please provide a detailed calculation for FVSPivot_baseinv: providing calculations for "WhiteMountain_1 SHW50_2035" and "WhiteMountain_88 CC_2020" would suffice.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (DD MonthYYYY)	These calculations are completed using the TreeList and Snaglist from the FVS database for each prescription. However for CO2 calculations occuring in the start year, CO2 is determined in the Start_RP_CO2 Calcs workboook on the StartDate_Tree_CO2 tab. Two additional workbooks have been provided detailing these calculations ('WhiteMountain_FVSpivotCalcs_CC_2020_09_14_2022.xlsx' and 'WhiteMountain_FVSpivotCalcs_SHW50_2035_09_14_2022.xlsx') for the CC_2020 and SHW50_2035 prescriptions
Findings - Round 2	The audit team confirms the calculation of "FVSPivot_baseinv" is correct. The difference was due to species defect. **This item is closed**.

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Parameterized for the specific conditions of the project
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	FVS Modeling
Validation or Verification or Both	Verification
Findings - Round 1	Parameterized correctly in FVS_PlotInit. It is noted in the GHG plan that a minimum total harvest of 25 tons/acre is applied as a threshold for harvest for the clearcut and shelterwood procedures, however the audit team was unable to witness this in the prescription through the use of minharv or similar.
Round 1 NCR/CL/OFI	CL: Please clarify how the 25 tons/acre threshold is applied for the clearcut and shelterwood prescriptions, in line with the GHG plan.
Round 1 Response from Project Proponent (DD MonthYYYY)	Thank you, this prescription has been updated to reflect no tons/acre trigger for the rentry and rely's on the BA trigger instead. The initial entry has been updated with a 600 tcuft/ac threshold to account for this change.
Findings - Round 2	The audit team confirmed that the key file for SHW50 was updated to reflect "Total merchantable timber=600 cubic feet/acre". **This item is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	A sampling plan must be developed that describes the inventory process including sample size, determination of plot numbers, plot layout and locations, and data collected.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_CarbonPlot_Methodology_05_05_22.pdf
Validation or Verification or Both	
Findings - Round 1	The Inventory Methodology document satisfies this criteria. In the SiteIndexImport tab of the WhiteMountain_SiteIndex_Calcs_03_15_2022 workbook for Plot 1, the "Reason" states "Core SI outside acceptable range." However, in the CoreAnalysis tab of the same workbook it states that the Total Age (years) is 72 which falls into the acceptable range within the inventory methodology. It is unclear why the tree core data was not used and instead the Site Index from SURGO is used. The audit team is unclear on how site index values were pulled and transformed for each plot. For example, Plot ID=1 the Site Index for Sugar Maple is listed as 58.4; however, the site index for Sugar Maple within MUSYM=71D is listed as 50. It is unclear why this discrepancy exists. It is clear that the audit team does not fully understand the approach applied by the project and further clarification is needed.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding. CL: Please clarify in line with the finding and if necessary update the site index values.

Round 1 Response from Project Proponent (DD MonthYYYY)	"Core SI outside acceptable range." indicates that the site index derived from that core is not within the range of the site index curve chart shown in Carmean et. al. 1989 for that given set of coefficients. In checking this I did notice that some ranges were off and updated the site index calcs workbook to reflect those changes. This reduced the number of cores not being used. Soil Site Index values used in the site index workbook are determined by averaging the site indices by Mapunit key/MUSYM and by species within the SSURGO database. For example, plot 1 (with sugar maple having the highest BA) falls within the 1600808 Mapunit Key, for sugar maple 5 different site index values are given (60, 55, 50 ,60, 67) within this Mapunit Key/MUSYM, which are averaged to get a site index value of 58.4
Findings - Round 2	The audit team acknowledges the response here and update made in the workbook. Upon review of the revised workbook the audit team confirmed that values are updated correctly. The audit team conducted an independent GIS analysis using SSURGO database [SiteIndex_SSURGO_AG CHECK] to determine the site index for each plot. As stated in the response the audit team confirmed that site index is calculated correctly. However, it is unclear to the audit team where the BA values used in the ""WhiteMountain_SiteIndex_Calcs_08_30_2022.xlsx"" workbook ""BA_rank"" tab are sourced from. Further, it is unclear to the audit team why the basal area calculation in the "WhiteMountain_Start_RP_CO2_09_14_2022.xlsx" workbook includes trees that, when degrown, are less than 1-inch dbh.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks and reporting documentation as necessary.
Round 2 Response from Project Proponent (DD MonthYYYY)	Within the "WhiteMountain_SiteIndex_Calcs" the BA values used on the BA tab are calculated using raw inventory data since the site index cores were collected at the time of the inventory. The raw inventory data can be found on the TreeData tab in the "WhiteMountain_Start_RP_CO2" workbook and only uses live trees that are greater than or equal to 1" DBH and is expanded by TPA. For each plot basal area is summed by species and for the overall project basal area is averaged by the number of plots. The "WhiteMountain_SiteIndex_Calcs_11_02_22.xlsx" file is now provided detailing these calculations. The WhiteMountain_Start_RP_CO2 calcs have been updated and trees degrown to less than 1-inch DBH now have basal area set to 0.

Findings - Round 3	The VVB confirmed that the basal area calculation no longer counts trees with a degrown DBH of less than 1-inch. The VVB reviewed the updated workbook "WhiteMountain_SiteIndex_Calcs_11_02_22.xlsx" and confirmed the source and method of calculating BA values in the "BA_rank" tab. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Step 1: Determine the biomass of the merchantable component of each tree based on appropriate volume equations published by USDA Forest Service (if locally derived equations are not available use regional or national equations as appropriate) and green volume inside bark, oven-dry tree specific gravity for each species.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan, WhiteMountain_Start_RP_CO2_06_14_2022_AG_Check.xlsx
Validation or Verification or Both	
Findings - Round 1	The project uses group-specific allometric biomass equations from Jenkins et al. 2003 to calculate tree biomass at project start date based on degrown inventory data. This degrowth calculation factors in monthly tree growth derived with consultation from a local forester. The audit team is not in receipt of evidence that this tree growth schedule was confirmed by a qualified local forester.
Round 1 NCR/CL/OFI	CL: Please clarify in line with finding and provide verifiable evidence to the audit team that the monthly tree growth schedule was derived by a qualified local forester.

Round 1 Response from Project Proponent (DD MonthYYYY)	This was a relic used in past projects, the calcs and GHG plan have been updated to reflect the use of a monthly growth schedule derived from growing season length calculated based on first and last frost dates determined from daily minimum temperatures obtained from the East Sandwich weather station located in Carroll County New Hampshire. The daily minimum temperatures used in this calculation have been added to the supporting docs folder.
Findings - Round 2	The audit team reviewed the monthly growth schedule derived from a growing season defined by frost dates and concludes that the monthly growth schedule is appropriate. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The decomposed portion that corresponds to the original above-ground biomass is discounted.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_Start_RP_CO2_06_14_2022_AG_Check.xlsx
Validation or Verification or Both	
Findings - Round 1	The audit team reviewed the WhiteMountain_Start_RP_CO2_06_14_2022_AG_Check.xlsx workbook, and it is unclear why the project uses different weights to discount decomposition for standing dead trees than the weights as outlined in Section V of the Monitoring Report.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update any reporting documents and calculation workbooks as needed.

Round 1 Response from Project Proponent (DD MonthYYYY)	While the WhiteMountain_Start_RP_CO2.xlsx do show 5 different decay classes as opposed to the 4 shown in the monitoring report, 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.
Findings - Round 2	Thank you for the clarification, however this finding is related to the use of different coefficients (0.1, 0.36 and 0.54) to discount missing biomass (defect) from each third in standing dead trees than the weights as outlined in the Monitoring Report, and used for live trees (0.1, 0.25, and 0.65).
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update reporting documentation and calculation workbooks as necessary.
Round 2 Response from Project Proponent (DD MonthYYYY)	The weights used for standing dead trees are based off guidance received from the Climate Action Reserve for ARB compliance projects, and are calculated from volume tables for commercial forest species. We have similarly adopted these coefficients for ACR voluntary projects as they are a more conservative allocation of remaining volume for standing dead trees. Original CAR guidance, volume tables source article, and calculations that lead to these coefficients can now be found in the supportingDocs/StandingDeadDefect folder. The Monitoring report has been updated to clarify this difference between live and standing dead trees.
Findings - Round 3	Thank you for the additional clarification. The VVB understands that the project is applying an approach which is not in line with the requirements of the ACR methodology. As a result, if the project wishes to use this approach the project must request a deviation from ACR.
Round 3 NCR/CL/OFI	CL: Please provide documentation showing that this deviation has been approved by ACR.
Round 3 Response from Project Proponent (DD MonthYYYY)	It is unclear if this is a deviation from the methodology.

Findings - Round 4	Communication between ACR and the VVB provided clarification; no deviation is necessary as the same allometric approach (Jenkins) is used to determine biomass from DBH whether the tree is live or dead. VVB understands that the project then used separate parameters to allocate biomass into each third of trees based on live/dead status where the 0.1, 0.25, and 0.65 refer to the proportion of aboveground whole tree biomass within each height-based third of live trees and 0.1, 0.36, and 0.54 refer to the proportion of aboveground bole-only biomass within each height-based third of dead trees. In implementation (WhiteMountain_InvDate_RP_CO2.xlsx), the defect in each of the thirds was multiplied against the proportion parameter, with respect to height-thirds class and live/dead status, and summed across all thirds to calculate total defect. The total defect was multiplied against the total tree biomass (or bole-only biomass if dead tree class was 4 or 5) and against the percent of sound tree volume remaining to arrive at a final estimate of tree-level biomass. What remains unclear is the circumstance of dead trees of class 1, 2, or 3. The audit team understands that the estimate of tree-level biomass for dead trees of these classes included non-bole components and therefore it is unclear if these parameters, 0.1, 0.36, and 0.54, used, are appropriate as these refer only to the distribution of bole-only biomass.
Round 4 NCR/CL/OFI	CL: Please explain, in sufficient detail, the sequence of calculations for accounting for structural loss in dead trees. In particular, address the application of the selected thirds-based apportionment parameter values in this explanation.

Round 4 Response from Project Proponent (DD MonthYYYY)	Total Dead CO2e for dead trees is determined by applying both a defect and decay class deduction. The defect deduction is determined on the treeData tab in the WhiteMountain_Start_RP_CO2_11_10_2022.xlsx workbook, where, for conservatism, the greater value of either the computed defect (column V) or the computed phantom height defect (column W) is used. The decay class deduction is determined by the ACR protocol. On both the StartDate_Tree_CO2 and RP_Tree_CO2 tabs Dead CO2e is calculated for each tree using Jenkins equations which is multiplied by the defect (column T), and then multiplied by the decay class deduction (column U). It is appropriate to use the 0.1, 0.36, 0.54 proportions for decay classes 1, 2, and 3 since the decay class deduction already accounts for missing non-bole biomass. For example, for a tree coded as decay class 1 (limbs and branches all present, top pointed, all bark remaining, sapwood intact, heartwood sound, hard, original color) no defect would be applied for the non-bole portions of the tree, otherwise if branches/limbs were missing it should be assigned a higher decay class where that missing biomass would be deducted.

Furthermore, these proportions allow for an overall more conservative measure of biomass in all cases except when bottom defect is greater than middle defect, which is a rare circumstance. The workbook WhiteMountain_Start_RP_CO2_11_10_2022_DeadDefectCalcComparision.xlsx has now been provided to demonstrate this conservatism. Where on the StartDate_Tree_CO2 tab the data has been filtered for dead trees and the original CO2 calculations have been hard-coded into columns AF:AN. On the TreeData tab the proportions used in columns V and W have been updated to use 0.1, 0.25, and 0.65. This now updates the calculations in columns Q:AE on the StartDate_Tree_CO2 tab to show the effect of using those proportions. You can see in column AO the comparision of Total standing CO2e between the two sets of proportions, how the 0.1, 0.36 and 0.54 are an overall more conservative approach where only one tree record is found to be less conservative. The overall Dead CO2e from both approachs and for all decay classes can be found in rows 3007:3012. |
| **Findings - Round 5** | Thank you for the response. The VVB reviewed the DeadDefectCalcComparison workbook and confirmed that the use of these parameters is conservative. As the application of a different set of parameters for live and dead trees does not explicitly violate any rules in the ACR Standard nor applied methodology and based on the principle of conservativness, this finding is closed. |

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands -	Step 2: The decomposition class of the dead tree and the diameter at breast height shall be recorded and the standing dead wood is categorized under the following four decomposition classes:

Version 1.3 April 2018	
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	GHG Plan Section E, WhiteMountain_CarbonPlot_Methodology_05_05_22.pdf
Validation or Verification or Both	
Findings - Round 1	The GHG Plan Table E1-3. describes 5 decay classes while Section D of the GHG Plan and Section V of the Monitoring Report states that dead trees will be assigned to 1 of 4 decay classes. It is unclear to the audit team why there is a discrepancy between the GHG Plan and the Monitoring Report.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and update any reporting documents and calculation workbooks as needed.
Round 1 Response from Project Proponent (DD MonthYYYY)	The GHG Plan Table E1-3. and the WhiteMountain_CarbonPlot_Methodology.pdf describe 5 decay classes to provide consistancy amongst inventory crews performing forest carbon inventory for both ACR and ARB projects. Decay class 4 and 5 are weighted the same to align with ACR's four different decay classes. Section D of the GHG plan and Section V of the Monitoring Report state that dead trees will be assigned to 1 of 4 decay classes because technically this statement is correct upon reviewing the internal calculation methods.
Findings - Round 2	The audit team reviewed the inventory methodology decay class descriptions and confirms that the project's classification of Decay Class 4 and Decay Class 5 both match ACR's classification of Decay Class 4, therefore it's appropriate to group Decay Class 5 inventory classifications as Decay Class 4 per the methodology. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	b. Actual harvested wood volumes and species must be based on verified third party scaling reports, where available. Where not available, documentation must be provided to support the quantity of wood volume harvested.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx
Validation or Verification or Both	
Findings - Round 1	The audit team is unable to verify the actual harvested wood volumes by species quantified in the "Actual_RP1_HWP_Step_1" tab of the "WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx" workbook.
Round 1 NCR/CL/OFI	CL: Please provide third party scaling reports to substantiate the quantification of actual harvested wood volumes and species during Reporting Period 1 (20 Nov 2020 - 19 Nov 2021).
Round 1 Response from Project Proponent (DD MonthYYYY)	Unique ID numbers from the scale slips have not been organized in to a spreadsheet for random selection by the verifier. Volume reports have been provided in the Harvests folder. Let us know if this is sufficient or if you require scanned copies of the hundreds of scale slips.
Findings - Round 2	Thank you for providing scale slips and a summary workbook describing total harvested wood volumes. However, it is unclear to the audit team how the harvest data summarized in the "WhiteMountain_RP1_Harvest_10_17_22.xlsx" workbook correlates to the actual harvested wood products data provided in the "Actual_RP1_HWP_Step_1" tab of the "WhiteMountain_RP_ERT_HWP_09_12_2022.xlsx" workbook.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks and project documentation as necessary.
Round 2 Response from Project Proponent (DD MonthYYYY)	The Actual_RP1_HWP_Step_1 tab of the WhiteMountain_RP_ERT_HWP workbook has been updated with the summarised harvest data found in the WhiteMountain_RP1_Harvest_10_17_22.xlsx workbook found on the RP1_Harvest_pivot tab.

Findings - Round 3	Thank you for your response. The VVB reviewed the updated Harvest Summary Data and it is unclear why "Yellow Birch" pallet Sum of Net MBF (from "WhiteMountain_RP1_Harvest_10_17_22.xlsx workbook RP1_Harvest_Pivot tab) is excluded from the summary data used in the "WhiteMountain_RP_ERT_HWP_11_10_2022.xlsx" workbook, "Actual_RP1_HWP_Step_1" tab.
Round 3 NCR/CL/OFI	CL: Please clarify in line with the finding and update calculation workbooks and project documentation as necessary.
Round 3 Response from Project Proponent (DD MonthYYYY)	Yellow Birch pallet was erroneously ommitted from the WhiteMountain_RP_ERT_HWP.xlsx workbook. It has now been added to the Actual_RP1_HWP_Step_1 tab.
Findings - Round 4	The VVB reviewed the updated harvest summary data and confirms that the project appropriately accounts for all species and product types. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	If a particular species is not listed in the Wood Handbook, it shall be at the verifier's discretion to approve a substitute species.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx
Validation or Verification or Both	
Findings - Round 1	Section E1 of the GHG Plan states that "species-level specific gravities referenced from the USFS Wood Handbook 2010 Table 5-3a or from Miles and Smith 2009", however the audit team notes a third source listed in the "Specific_Gravity" tab of the "WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx" workbook titled **SG_MC_BR**. It is unclear to the audit team what resource this refers to.

Round 1 NCR/CL/OFI	CL: Please provide the additional resource utilized in determining the specific gravity of species.
Round 1 Response from Project Proponent (DD MonthYYYY)	The workbook titled SG_MC_BR references Miles and Smith 2009. The Specific_Gravity tab of the WhiteMountain_RP_ERT_HWP.xlsx has been updated to replace all sources referencing SG_MC_BR to reference the true source Miles and Smith 2009.
Findings - Round 2	The audit team checked a random selection of the specific_gravity tab and is reasonably assured that specific gravity values are correctly referenced from the Miles and Smith 2009 publication. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	2. Multiply the total carbon transferred into wood products by the % in each product class
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx
Validation or Verification or Both	
Findings - Round 1	It is unclear to the audit team how this calculation is correctly applied in the "WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx" workbook for the baseline, actual 20 year, and actual RP1 HWP calculations. It appears that the total carbon transferred into wood products is not used in the calculation, but rather only a portion of the total carbon.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (DD MonthYYYY)	Only a portion of the total carbon is transferred into wood products because of the mill-efficiency deduction and long-term storage deduction that is regionally based. See further details in the GHG plan, Steps 1-5 in the ERT Calculation Overview in section E.

Findings - Round 2	The VVB confirms that the appropriate mill efficiency and long term storage deductions were applied to determine total carbon transferred into wood products. However, it remains unclear to the VVB how the breakdown of supersection weighted averages for the Lower New England-Northern Appalachia supersection into HW Saw, HW Pulp, SW Saw, and SW Pulp categories is in line with the methodology. (Specifically, the table in Cells A21:J24 of the "Actual_20YR_HWP_Step_1_2_3 tab of the WhiteMountain_RP_ERT_HWP_09_12_2022.xlsx" workbook). There appear to be assumptions that have not been fully described to the VVB with substantiating evidence provided.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 2 Response from Project Proponent (DD MonthYYYY)	In the table described (cells A21:J24) on the Actual_20YR_HWP_Step_1_2_3 tab of the WhiteMountain_RP_ERT_HWP workbook is used to categorize the specific wood product classes, broken out by the supersection weighted averages for the Lower New England-Northern Appalachia supersection, as coming either from saw wood or pulp wood in order to match them with the less specific FVS product types (HW Saw, HW Pulp, SW Saw and SW Pulp). Some assumptions are made in the interpolation such as plywood is made from softwood and OSB comes from pulp.
Findings - Round 3	Thank you for the clarification. The VVB confirmed the appropriateness of the assumptions used and quantification. This finding is closed.

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	2. Multiply the total carbon transferred into wood products by the % in each product class.
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx

Validation or Verification or Both	
Findings - Round 1	It is unclear to the audit team how this calculation is correctly applied in the "WhiteMountain_RP_ERT_HWP_06_14_2022_AG_Check.xlsx" workbook for the baseline, actual 20 year, and actual RP1 HWP calculations. It appears that the total carbon transferred into wood products is not used in the calculation, but rather only a portion of the total carbon.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (DD MonthYYYY)	This is the same finding repeated in row 27 above. Please see our response in row 27.
Findings - Round 2	The audit team reviewed the HWP and is reasonably assured that the additional classification of HWPs is appropriate.

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Equation (10)
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_Start_RP_CO2_06_14_2022; WhiteMountain_RP_ERT_HWP_06_14_2022
Validation or Verification or Both	Both
Findings - Round 1	It is unclear why in the parameters eBSL,TREE and eBSL,DEAD are calculated using a t-value equal to 1.645. It is unclear how 1.645 is appropriate to use for a near infinite population. Further, CBSL,DEAD and eBSL,DEAD are pending resolution of the finding in Row 249.

Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide updated project documents and calculation workbooks as needed.
Round 1 Response from Project Proponent (DD MonthYYYY)	1.645 is used for our combined plots for the overall project uncertainty calculation. We also use 1.645 in the intermediate calculations by strata, however these calculations are not referenced elsewhere and is non-material. 1.645 is from the student's t distribution when alpha = 0.05 (90% CI) and degrees of freedom = Inf (∞), which is appropriate to use when n exceeds 30 as it does for the overall project, where n = 150
Findings - Round 2	The audit team confirms the validity of 1.645 from the student's t distribution for a 90% CI and a near infinite population. The use of 1.645 is appropriate for the total UNCBSL calculation. Additionally, the VVB confirmed that the use of 1.645 in intermediate steps has no matieral impact on the project as it is not used in the quantification of uncertainty. **This finding is closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Equation (11)
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	WhiteMountain_100Yr_calcs_06_14_2022, WhiteMountain_RP_ERT_HWP_06_14_2022
Validation or Verification or Both	Verification
Findings - Round 1	The audit team reviewed relevant workbook and noticed that "Live CO2/acre" is calculated incorrectly for 2021-2024 (WhiteMountain_100Yr_calcs_06_14_2022/Baseline_Project_40YR_CO2e). This will have an impact on "Cp,TREE,t" and all subsequent calculations.

Round 1 NCR/CL/OFI	NCR: Please make the necessary calculation corrections and update the subsequent calculations. Also make necessary corrections in the GHG plan and monitoring report.
Round 1 Response from Project Proponent (DD MonthYYYY)	Assuming this issue is for the project scenario Lice CO2/acre, we use RP1 CO2 calcs directly in the ERT 40 yr tab, for 2021 to ensure CO2 and ERT calcs are all aligned. We then lineraly interpolate CO2 calc stocking between 2022-2024.
Findings - Round 2	Thank you for clarifying. The VVB confirmed that the Project Developer's response adequately addresses the findings issued. **Item Closed.**

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Equation (18)
Applicability to the Project (Y or N/A)	Y
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents	
Validation or Verification or Both	Verification
Findings - Round 1	It is unclear why parameters eBSL,TREE and eBSL,DEAD are calculated using a t-value equal to 1.645. It is unclear how 1.645 is appropriate to use for a near infinite population. Further, CBSL,DEAD and eBSL,DEAD are pending resolution of the finding in Row 249.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding and provide updated project documents and calculation workbooks as needed.
Round 1 Response from Project Proponent (DD MonthYYYY)	This is addressing the same issue found in row 29. Please see our response in row 29.

| Findings - Round 2 | The audit team confirms the validity of 1.645 from the student's t distribution for a 90% CI and a near infinite population. The use of 1.645 is appropriate for the total UNCBSL calculation.

Additionally, the VVB confirmed that the use of 1.645 in intermediate steps has no matieral impact on the project as it is not used in the quantification of uncertainty. **This finding is closed.** |
|---|---|

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

Document Name	Date Received
WhiteMountain_100Yr_calcs_04_07_2022.xlsx	5/5/2022
WhiteMountain_Regeneration_Calcs.xlsx	5/5/2022
WhiteMountain_RP_ERT_HWP_04_07_2022.xlsx	5/5/2022
WhiteMountain_Start_RP_CO2_04_07_2022.xlsx	5/5/2022
WhiteMountain_FVS_Plots_04_07_2022.csv	5/5/2022
WhiteMountain_CC_2020.db	5/5/2022
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WhiteMountain_CC_2055.key	5/5/2022
WhiteMountain_CC_2055.out	5/5/2022

WhiteMountain_CC_2055.sng	5/5/2022
WhiteMountain_CC_2060.db	5/5/2022
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WhiteMountain_CarbonPlot_Methodology_05_05_22.pdf	5/5/2022
TreeFarmCert.pdf	5/5/2022
CFL_Deeds.pdf	5/5/2022
Coombs_Deeds.pdf	5/5/2022
Easements.pdf	5/5/2022
Coombs_FMP_2013.pdf	5/5/2022
Ossipee_FMP_2012.pdf	5/5/2022
Retsof_FMP_2013.pdf	5/5/2022
WhiteMountain_GHG_Plan_05_05_22.pdf	5/5/2022
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21088.00_BlueSource_White MT IFM ACR_Round 1 Findings_Assigned.xlsx	9/19/2022
WhiteMountain_100Yr_calcs_09_12_2022.xlsx	9/19/2022
WhiteMountain_FVSpivotCalcs_CC_2020_09_14_2022.xlsx	9/19/2022
WhiteMountain_FVSpivotCalcs_SHW50_2035_09_14_2022.xlsx	9/19/2022
WhiteMountain_Parameters_Inputs.xlsx	9/19/2022
WhiteMountain_Regeneration_Calcs.xlsx	9/19/2022
WhiteMountain_RP_ERT_HWP_09_12_2022.xlsx	9/19/2022
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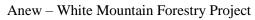|	
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Question related to Errata and Clarifications Section 3.1 of IFM v1.3 Methodology.pdf	Guidance From ACR