American Carbon Registry (ACR)
Finite Carbon – Park Forestry IFM Forest Carbon Project
Validation/Verification Report

Offset Project Name:	Finite Carbon – Park Forestry IFM
ACR Project ID:	ACR558
American Carbon Registry Standard:	ACR Standard v6.0
ACR Methodology:	Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands v. 1.3 (April 2018)
Reporting Period:	01 May 2020 – 31 October 2020
Aster Global Project Number:	20087.00
Report Date:	V1, 15 February 2022 V2, 25 March 2022

Project Proponent:	**Technical Consultant:**
Name: Park Forestry NY, LLC **Contact:** David Rubin **Phone:** (203) 915-2141 **Email:** david@parkforestry.com **Mailing Address:** 185 Canfield Drive Stamford, CT 06902	**Name:** Finite Carbon **Contact:** Eric Downing **Phone:** (484) 586-3080 **Email:** edowning@finitecarbon.com **Mailing Address:** 435 Devon Park Drive 700 Building Wayne, PA 19087
Offset Project Consultant:	**Offset Verification Body:**
N/A	**Name:** Aster Global Environmental Solutions, Inc. **Contact:** Matthew Perkowski **Phone:** 330-294-1242, ext.105 **Email:** mperkowski@asterglobal.com **Mailing Address:** 3800 Clermont St. NE North Lawrence, Ohio 44666

Table of Contents

1 Executive Summary 3
2 Introduction 4
2.1 Contact Information – Roles and Responsibilities 4
2.2 Project Description 4
2.3 Objective 5
2.4 Criteria 5
2.5 Scope 5
2.6 Level of Assurance 6
2.7 Materiality 6
3 Validation Process and Findings 7
3.1 Validation Process 7
3.2.1 ACR Standard Requirements/Eligibility 8
3.2.2 Approved Methodology 8
3.3 Validation Findings and Conclusions 8
4 Verification Process, Findings, and Conclusions 9
4.1 Desktop Assessment 9
4.2 Site Visit 10
4.3 Quantitative Review 11
4.4 Meetings/Interviews 11
4.5 Verification Milestones 12
4.6 ACR Forest Carbon Project Standard Requirements 12
4.6.1 Eligibility Requirements 12
4.6.2 Additionality 13
4.6.3 Permanence and Risk Mitigation 13
4.6.4 Baseline and Leakage 13
4.6.6 Community and Environmental Impacts 13
4.6.7 Stakeholders Comments 13
4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs) 14
4.7 Verification Findings 14
4.8 Verification Results/Conclusions 14
Appendix A – Aster Global Verification Findings 16
Appendix B – List of Documents Received and Reviewed by Aster Global 58

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 *Finite Carbon – Park Forestry IFM* (hereafter, referred to as "*Project*") – prepared by Park Forestry, 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 (IFM) project. Project lands are located within St. Lawrence, Lewis, Hamilton, and Franklin counties in New York; and Caledonia, Windham and Windsor counties in Vermont. As stated in Section A5 of the GHG Plan, the projects goals are to "sustainably generate timber products while providing significant recreational, ecological, and environmental benefits, including the maintenance of large blocks of forest and wildlife habitat."

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on 13,295 acres on non-contiguous tracts. The project asserts net emissions removals (sequestration) of 106,355 $MtCO_2e$ for the reporting period (01 May 2020 – 31 October 2020).

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 the Park Forestry, LLC and verified by Aster Global has resulted in the net GHG emission removal of 106,355 $MtCO_2$ equivalents by the project during the verification period/reporting period (01 May 2020 – 31 October 2020).

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 non-contiguous tracts spanning 13,295 acres. The project asserts net emissions removals (sequestration) of 106,355 $MtCO_2e$ for the first monitoring period (01 May 2020 – 31 October 2020).

2.1 Contact Information – Roles and Responsibilities

Project Owner / Project Proponent:	Name: Park Forestry NY, LLC Contact: David Rubin Phone: (203) 915-2141 Email: david@parkforestry.com Mailing Address: 185 Canfield Drive Stamford, CT 06902
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 3800 Clermont St NW North Lawrence, Ohio 44666
	Matthew Perkowski: Lead Verifier/Field Visit
	Barbara Toole O'Neil: Senior Internal Reviewer
	Mansfield Fisher: Team Member
	Taek Joo Kim: Team Member
	Eric Jaeschke: Team Member
	Caitlin Sellers: Team Member
	David Barkley: Team Member/Field Visit (Subcontractor)
	Caris Lyons: Trainee
	Janice McMahon: QA/QC

2.2 Project Description

By ACR definition, the *Project* is considered an improved forest management project (IFM). Project lands are located within St. Lawrence, Lewis, Hamilton, and Franklin counties in New York; and Caledonia, Windham and Windsor counties in Vermont. As stated in Section A5 of the GHG Plan, the projects goals are to "sustainably generate timber products while providing significant recreational, ecological, and environmental benefits, including the maintenance of large blocks of forest and wildlife habitat." The baseline scenario involves an aggressive industrial harvest regime targeted to maximize net present value at a discount rate of 5%.

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 (v6.0)*
- *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 is an aggressive industrial harvest regime, targeted to maximize net present value at a discount rate of 5%, typical of practices in the project region on private lands.
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	$CO_{2\ and}\ CH_4$

Project Location	The project is located in parcels within St. Lawrence, Lewis, Hamilton, and Franklin counties in New York and Caledonia, Windham and Windsor counties in Vermont.
Project Boundary and Time Period	The project area is comprised of 13,295 acres. Project Start Date: 01 May 2020 Project Crediting Period: 01 May 2020 – 30 April 2040 Verification Period: 01 May 2020 – 31 October 2020

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 ($mTCO_2e$):	
Total reported GHG Reductions	
Project Emission Reduction Assertion	129,702
Verifier Emission Reduction Assertion	129,702
[(129,702–129,702)/ 129,702] *100	0.00%
% Error	0.00%

As the percent error was less than 5%, the Offset 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 Emission Reduction Ton (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.

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.

3.2.1 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 on 01 May 2020, which is after the earliest allowable start date of 01 January 2000.
- The *Project Proponent* commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they are eligible to be harvested by the *Project Proponent.*
- Project lands meet the definition of "forestland."

3.2.2 Approved Methodology

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

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

- The project occurs on non-federal U.S. forestlands.
- 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 adheres to an ACR-approved long-term forest management plan.

3.3 Validation Findings and Conclusions

During initial validation, the Aster Global team identified non-conformity reports (NCRs), clarifications (CL) and opportunities for improvement (OFIs). All were addressed satisfactorily by the *Project Proponent* during the project validation process. These NCRs, CLs and OFI 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 16-20 November 2020. 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 16 plots included approximately 13% of the total inventoried plots.

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

Plots Visited
108
114
116
127
14
152
158
19
208
223
286
7
9
252
2
253

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
11 November 2020	Matthew Perkowski, Eric Downing	Opening Meeting, preliminary review of verification and sampling plan, review of travel logistics, project timeframes and deadlines. Field Planning Meeting, discussion of site visit logistics
16 November 2020	Matthew Perkowski, Matthew Smith	Field Verification Opening Meeting - opening meeting for the site assessment including general introductions, review of verification and sampling plan if modifications are necessary, discussion of verification finding/resolutions to date.
20 November 2020	Matthew Perkowski, Matthew Smith	Field Verification Closing Meeting - closing meeting for the site assessment including general site visit

		findings, comments and questions on the validation/verification process, timing.
04 December 2020	Matthew Perkowski, Taek Joo Kim, Eric Downing, Brian Sharer, Nathan Helzenka	FVS/modeling and calculation walkthrough
11 October 2021	Matthew Perkowski, Eric Downing	Review of Round 1 findings with project proponent
14 February 2022	Matthew Perkowski, Eric Downing	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).	15 October 2020
ACR approval of ACR-Specific COI Form	20 October 2020
Opening meeting with *Project Proponent*	11 November 2020
Submission of Validation and Verification and Sampling Plan to *Project Proponent* for approval	13 November 2020
Submission and Receipt of signed Validation and Verification and Sampling Plan to and from *Project Proponent* for approval	16 November 2020
Corrective actions/clarification submitted	02 March 2021
Aster Global completes review	09 February 2022
Aster Global holds closing meeting	14 February 2022
Aster Global finalizes report and submits to ACR and *Project Proponent*	15 February 2022

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that is intended to create additional carbon stocks in the project area through the implementation of IFM practices described in the forest management plan. 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 18%.

4.6.4 Baseline and Leakage

Aster Global confirms the project baseline as an aggressive industrial harvest regime, targeted to maximize net present value at a discount rate of 5%, typical of practices in the project region on private lands.

The *Project Proponent* 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, and natural habitat enhancements.

4.6.7 Stakeholders Comments

The community around the project area does not rely on the property for livelihood, and the project area is privately owned. Stakeholder comments were not sought. The actions taken were appropriate.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Units
Baseline Emissions / Reductions (tCO_2e)	216,171
Project Emissions (tCO_2e)	0
Leakage (tCO_2e)	86,468
Uncertainty Deduction Rate (tCO_2e)	0%[1]
2020 Buffer Pool Contribution (tCO_2e)	23,347
2020 GHG emission removals total (tCO_2e)	129,702
Total Emission Reduction Tonne(s) (ERTs)	106,355

4.7 Verification Findings

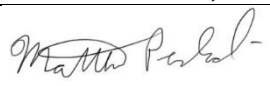
The Aster Global validation/verification team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project verification process. These NCRs and CLs provided needed clarity to ensure that the project was implemented in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

4.8 Verification Results/Conclusions

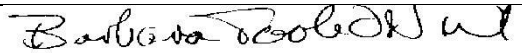
Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting 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 net GHG emission removal of 106,355 tCO_2 equivalents by the project during the verification period/reporting period (01 May 2020 – 31 October 2020).

Submittal Information:

Report Submitted to:	Park Forestry, LLC Finite Carbon
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	 Matthew Perkowski Lead Verifier

[1] Please note that the uncertainty was calculated as 9.62% but was below the 10% ACR threshold.

Aster Global Internal Reviewer Name and Signature:	 Barbara Toole O'Neil Senior Internal Reviewer
Aster Global President/Technical Director Name and Signature	 Janice McMahon President
Date:	25 March 2022

MPP/CLS/ngh20087.00_Finite Carbon-Park Forestry IFM_ACR558_Val/Val Report_Final_V2_20220325.doc
SP: ACR pf 03/25/2022f

Appendix A – Aster Global Verification Findings

Item Number	1
American Carbon Registry Standard Version 6.0, July 2019 (Section)	2.B.1 Boundary Selection
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The Project Proponent shall provide a detailed description of the geographic boundary of Project Activities. A Project Activity may contain more than one facility or discrete area of land, but each facility or land area must have a unique geographical identification, and each land area must meet the sector-specific land eligibility requirements, if applicable. For AFOLU projects, the Project Proponent shall provide maps, Geographic Information System (GIS) shapefiles, and other relevant information to delineate the project boundary.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A4 and Appendix C of GHG Plan
Validation or Verification or Both	Validation
Findings	PDF maps of the project have been provided and labeled Appendix C, and geodatabase files have also been provided. Section A4 of the GHG Plan describes maps provided in Appendix C of the Plan; however, it does not appear the Table of Contents of the Plan references any appendices.
NCR/CL/OFI	OFI: Please ensure the Table of Contents includes all appendices mentioned in the GHG Plan.
Response from Project Proponent	The appendices are separate documents which are referenced in the Plan, but as they are not located in the GHG Project Plan, their location is not described in the table of contents.
Findings	The original finding was an OFI, so the exclusion of the Appendices from the actual GHG Plan document and the TOC is acceptable. This item is addressed.

Item Number	2
American Carbon Registry Standard Version 6.0, July 2019 (Section)	CHAPTER 3: PROJECT ELIGIBILITY REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Offset Title - Offset title is a legal term representing rights and interests in an offset, a future stream of offsets, or a project delivering offsets. - The Project Proponent shall provide documentation and attestation of undisputed title to all offsets prior to registration. Title to offsets shall be clear, unique, and uncontested. ACR will issue offsets into the account of a Project Proponent only if there is clear, unencumbered, and uncontested offset title.

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A4 of GHG Plan
Validation or Verification or Both	Validation
Findings	The project area is privately owned by Park Forestry, LLC. However, no deeds, title documents, nor proof of control of timber rights were noted by the validation team. When documents are provided, the validation team will need to ensure there is clear, unencumbered, and uncontested offset title.
NCR/CL/OFI	CL: Please ensure the evidence of ownership documents (requested via Section A2 of the Methodology) includes evidence of clear, unencumbered, and uncontested offset title.
Response from Project Proponent	Ownership documents uploaded to data room.
Findings	Attestation signed on 01 June 2020 states the Project Proponent maintains undisputed title to all potential offsets that is clear, unique and uncontested. Further, the project provided several ownership documents. The audit team was able to confirm through county GIS websites that Park Forestry NY LLC owns the project areas located in Vermont and for several parcels in New York. However, for some New York parcels (for example, parcels located in the southwest portion of Hamilton County) there were several entities listed as landowners that the audit team was unable to connect to the deeds and timber rights documents provided.
NCR/CL/OFI	CL: Please clarify for the audit team or provide additional documents to show that the Project Proponent has clear, unique, and uncontested title to offsets for all parcels included in the project area.
Response from Project Proponent	Emailed response to Matt Perkowski on Dec 3, 2021
Findings	Provided titles confirm that the project area is uncontested for all parcels within the project area. The item has been addressed.

Item Number	3
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Project title, purpose(s), and objective(s);
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD,	A1 of GHG Plan

MR or Supporting Documents)	
Validation or Verification or Both	Validation
Findings	Section A1 of the Project Plan includes the Project Title, but the purpose and objective were not located.
NCR/CL/OFI	CL: Please include the purpose and objective of the project and note where located in the revised Project Plan.
Response from Project Proponent	See section A.5 for purpose and ojective, additional content added.
Findings	Text in Section A5 states "Future management of the land base will sustainably generate timber products, through actions described below, while the carbon project diversifies revenue." This seems to meet the requirement's intent for specifying the purpose and objective of the project. This item is addressed.

Item Number	4
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Physical conditions prior to project initiation;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A6 of GHG Plan
Validation or Verification or Both	Validation
Findings	Section A6 of the Project Plan states "much of the project area was under industrial-style forest management to maximize the NPV of the investment." More detail of physical conditions prior to project implementation could be useful to the reader.
NCR/CL/OFI	OFI: Please include a more thorough description of "physical conditions prior to project initiation" to ensure compliance with the ACR Project Plan template.
Response from Project Proponent	See section A.6 for additional description.
Findings	Section A6 includes more details of the physical conditions of the project area prior to project initiation, which meets the requirement. This item is addressed.

Item Number	5

American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Roles and responsibilities, including contact information of the Project Proponent, other project participants, relevant regulator(s) and/or administrators of any GHG program(s) in which the GHG project is already enrolled, and the entities holding offset title and land title;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A8 of GHG Plan
Validation or Verification or Both	Validation
Findings	Parties are included in Section A8. Park Forestry is listed as the landowner, but the entity holding offset and land title is not clear in this section.
NCR/CL/OFI	CL: Please include the entities holding offset and land title in Section A8.
Response from Project Proponent	Information added to A8.
Findings	The table in Section A8 now designates Park Forestry as the entity holding offset and land title. This item is addressed.

Item Number	6
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Relevant outcomes from any stakeholder consultations and mechanisms for ongoing communication, as applicable;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	F1 & F2 of GHG Plan
Validation or Verification or Both	Validation
Findings	Section F2 of the Project Plan indicates stakeholder comments are N/A.
NCR/CL/OFI	CL: Please clarify why stakeholder comments are N/A, and provide additional support as to why stakeholder consultation was not required.
Response from Project Proponent	Additional language added. There are no individuals or entities that meet the ACR definition of "stakeholder" in the Standard. ACR has been consistent in this for all IFM projects on similar private lands.

Findings	The V/V team notes the text in Section F1.3 stating "There are no individuals living in the project area nor do any regularly visit the area and derive income." As the project is located on private timberlands, the V/V team is reasonably assured this is true, and thus, no stakeholder comments were warranted. This item is addressed.

Item Number	7
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Chronological plan for initiating Project Activities, project term, frequency of monitoring, reporting, and verification, including relevant Project Activities in each step of the GHG project cycle;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	N/A
Validation or Verification or Both	Validation
Findings	The validation team was unable to locate this succinct chronological plan in the Project Plan.
NCR/CL/OFI	CL: Please include (or describe where already included) a chronological plan, as required in the ACR template.
Response from Project Proponent	Located in H.2 Project Timeline.
Findings	Section H2 now includes a detailed chronological plan that includes the required elements. This item is addressed.

Item Number	8
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Notification of relevant local laws and regulations related to the project and a demonstration of compliance with them;
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	C1 of GHG Plan
Validation or Verification or Both	Validation

Findings	The relevant laws are described in Section C1 of the Project Plan. However, a demonstration of compliance with each law was not noted.
NCR/CL/OFI	CL: Please include a demonstration of compliance with each law noted in the Project Plan.
Response from Project Proponent	Section C1 is a demonstration of regulatory surplus, not compliance with applicable laws or regulations. Additional detail describing compliance with applicable laws/regulations for the baseline scenario has been added to E1.3.7.1 Prescriptions and E1.3.7.4 Legal and market constraints.
Findings	The table in Section E1.3.7.4 contains a thorough list of relevant laws and regulations and includes a brief demonstration of compliance with them. After a review of relevant laws, the audit team is reasonably assured that the requirements are accurately represented in the GHG Plan and did not find evidence that the project is out of compliance with any regulations. This item is addressed.

Item Number	9
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Statement whether the project has applied for and been listed, registered, and/or been issued GHG emission reduction or removal credits through any other GHG emissions program, including detailed information on any credit issuance (volume, vintage, status), and information on any rejections of the project application, as applicable (see 6.C below);
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	N/A
Validation or Verification or Both	Validation
Findings	The validation team was unable to locate the required statement.
NCR/CL/OFI	CL: Please include the required statement, or demonstrate where already included.
Response from Project Proponent	Statement added to A.3 Project Eligibility.
Findings	Section A3 of the GHG Plan now includes the following statement: "Additionally, the project has not applied for and been listed, registered, and/or been issued GHG emission reduction or removal credits through any other GHG emissions program." This item is addressed.

Item Number	10
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.B INFORMATION IN A GHG PROJECT PLAN

American Carbon Registry Standard Version 6.0, July 2019 (Description)	Identification and description of the Sustainable Development Goals to which the project impacts are aligned and positively contribute.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	N/A
Validation or Verification or Both	Validation
Findings	The Project Plan did not appear to include any reference to Sustainable Development Goals.
NCR/CL/OFI	CL: Please include a statement identifying and describing any SDGs, as required in the ACR template.
Response from Project Proponent	Added reference to SDGs in F.1 Net Positive Impacts. This section also references the Monitoring Plan for further details.
Findings	F1.4 of the GHG Plan now includes the SDGs of the project and their relevant impacts, risk category, and mitigation. It further points readers to the Monitoring Plan to see how SDGs will be monitored. This item is addressed.

Item Number	11
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.D PROJECT DEVIATIONS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	ACR will permit project-specific deviations to an existing approved methodology where they do not negatively affect the conservativeness of an approved methodology's approach to the quan-tification of GHG emissions reductions and removal enhancements.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	N/A
Validation or Verification or Both	Both
Findings	The Project Plan has not reported any deviations.
NCR/CL/OFI	CL: Please clarify if any deviations from the methodology, or deviations from Project Plan to Monitoring Report, have occurred for the project.
Response from Project Proponent	No deviations have occurred for the project.
Findings	The clarification sufficiently addressed the Finding. This item is addressed.

Item Number	12
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.E PROJECT MONITORING REPORTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Project monitoring reports shall be completed for each verified reporting period using the template for Project Monitoring Report available at www.americancarbonregistry.org.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR
Validation or Verification or Both	Verification
Findings	The Monitoring Report provided appears to use the "Version 2" ACR template, as noted in the footnotes. The current version is "Version 3" noted on the ACR web page.
NCR/CL/OFI	CL: Please provide the MR in the Version 3 ACR template.
Response from Project Proponent	MR updated to template v3.
Findings	The V/V Team confirmed V3 is now being used. This item is addressed.

Item Number	13
American Carbon Registry Standard Version 6.0, July 2019 (Section)	6.E PROJECT MONITORING REPORTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The report shall describe the current status of project operation, and include the data monitored and monitoring plan, and the calculated emission reductions for the reporting period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR, Sections III.1, V.1, V.2, and VI.5
Validation or Verification or Both	Verification

Findings	The MR describes the current status of the project briefly in Section III.1. This section could use more detail as to the what project activities are currently on-going. Data monitored is located in Section V.1 Section V.2 states the Monitoring Plan is located in the Project Plan Section D. The Verification Team did not note the Monitoring Plan in that section. It appears to be omitted from the documents. Section VI.5 notes the calculated GHG emission reductions/removals, which is subject to change prior to final verification.
NCR/CL/OFI	OFI: Please include more detail on Section III.1 as to the current status of project operation, noting the Finding. CL: Please include the Monitoring Plan in the GHG Plan, as noted in the MR.
Response from Project Proponent	Additional detail on project activities and status of operations added. The Monitoring Plan is located in section D.1 Monitored Data and Parameters in the GHG Project Plan, following the ACR template.
Findings	The added detail states "No timber harvests are currently planned in the project area while the landowner assesses the financial and operational impact of the project. Future management of the land base will sustainably generate timber products, through actions described in the GHG Project Plan, while the carbon project diversifies revenue." OFI addressed. The template language from V.2 of the Monitoring Report requires additional details not included in Section D1 "Monitored Data and Parameters," including (but not limited to) personnel names and roles and responsibilities, recordkeeping/retention requirements for all stored data, transfer points, and methods of non-automated transfer of data. Please also note the "Error! Reference source not found" in that section of the Monitoring Report.
NCR/CL/OFI	CL: Please correct the "Error! Reference source not found" and ensure all required instructions from the Monitoring Report template section V.2 are also included in the referenced Monitoring Plan.
Response from Project Proponent	Reference corrected. Sections D and E.1.3 Project and Baseline of GHG Plan updated.
Findings	The audit team confirmed that the error has been addressed and updated information is appropriate. The item has been addressed.

Item Number	14
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Project Proponents shall include in their GHG Project Plan a description of project impacts on communities and the environment in the immediate project area.

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	F of GHG Plan
Validation or Verification or Both	Validation
Findings	Section F1 of the Project Plan states "The project area is privately held property and no stakeholder consultation was any [sic] required."
NCR/CL/OFI	OFI: Please consider omitting the word "any" in the second sentence of F1, 3.
Response from Project Proponent	Section revised.
Findings	The revised section does not appear to contain the noted word. This item is addressed.

Item Number	15
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Project Proponents shall base these estimates on defined and defensible assumptions about how the Project Activity will alter social and economic well-being, including potential impacts of changes in natural resources and ecosystem services identified as important by the communities, for the project duration.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	F of GHG Plan
Validation or Verification or Both	Validation
Findings	The GHG Plan does not appear to include "defined and defensible" assumptions.
NCR/CL/OFI	CL: Please demonstrate defined and defensible assumptions about how the project will [not] alter social and economic well-being.
Response from Project Proponent	See updates to Section F1 that further address these assumptions.

Findings	Section F1 of the GHG Plan now states "No negative community or environmental impacts are foreseen from the Project Proponent's commitment to long-term sustainable forest management. Environmental impacts are entirely positive. Any negative economic impact on communities from enrollment of 13,000 forested acres in an Improved Forest Management program is effectively de minimis, particularly given the size of the Adirondack Park, which is approximately 6 million acres, and the larger wood basket in which the project is located." The V/V Team is assured that due to the private landownership, the scope of the project, and the adjacent forest locations, the project will not have negative social and economic impacts to well-being for the project duration. Further, the Project has identified the potential impacts of the Project activities in the tables in F1.4, which are all expected to be positive and will be monitored throughout the life of the project per the monitoring plan. This item is addressed.

Item Number	16
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	2. Applicable laws, regulations, rules, and procedures and the associated oversight institutions.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Table A3.1 of the GHG Plan and the required ACR attestation; C1 of the GHG Plan
Validation or Verification or Both	Validation
Findings	Applicable regulations are described in C1 of the GHG Plan. Section F of the GHG Plan refers to these previous sections. However, it is unlear how the laws listed relate to the contect of the social and economic well-being [potential] impacts.
NCR/CL/OFI	CL: Please include a description of the applicable laws, regulations, rules, and procedures (and the associated oversight institutions) related specifically to the project's potential social and economic well-being impacts.
Response from Project Proponent	This section has been updated and now references the additional material in updated section E1.3.10.
Findings	The reference noted in the response was not located, but the V/V Team did locate the newly included assessment of applicable laws, regulation, rules, and procedures in Section F1.2 of th e GHG Plan. This section defers to previous sections where relevant laws are listed and explained. The V/V Team agrees that the project meets and exceeds relevant laws, which will only have a positive social and economic impact on the well-being. This item is addressed.

Item Number	17
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	3. A description of the process to identify community(ies)19F18 and other stakeholders20F19 affected by the project and, as applicable, the community consultation and communications plan.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	F of PP
Validation or Verification or Both	Validation
Findings	The Project Plan does not appear to describe the process used to determine that there were no community stakeholders, besides a phrase mentioning the project's private land ownership.
NCR/CL/OFI	CL: Please include the description of the process used to determine there were no stakeholders or communities affected by the project.
Response from Project Proponent	See updates to Section F1 that addresses this issue.
Findings	Section F1.2 of the GHG Plan now states that there are no individuals that live in the project area, nor do any regularly visit the project area and derive income. Because the project area is on privately held land and there are no communities or stakeholders dependent on the project area, no formal stakeholder consultation was required. This item is addressed.

Item Number	18
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.A ENVIRONMENTAL AND COMMUNITY IMPACT ASSESSMENT REQUIREMENTS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	4. An assessment of the project's environmental risks and impacts, including factors such as climate change mitigation and adaptation, biodiversity, air quality, water quality, soil quality, and ozone quality, as well as the protection, conservation, or restoration of natural habitats such as forests, grasslands, and wetlands. The assessment shall: 1) identify each risk/impact; 2) categorize the risk/impact as positive, negative, or neutral and substantiate the risk category; 3) describe how any negative impacts will be avoided, reduced, mitigated, or compensated; 4) detail how risks and impacts will be monitored, and how often and by whom; and 5) describe how positive impacts contribute to sustainable development goals.
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	F1.4 of PP
Validation or Verification or Both	
Findings	The Project Plan mentions the following environmental impacts in Section F1.4: Carbon Sequestration Conservation of natural forest habitat; protection of plant and animal species Water quality protection Soil quality None of these items are addressed in specific detail, and all items refer to the Monitoring Plan. Thus, a full assessment of the project's environmental risks and impacts was not noted. It is unclear how Section D1. Monitored Data and Parameters constitutes a full monitoring plan.
NCR/CL/OFI	CL: Please address the Finding to ensure a robust assessment and plan to mitgate the project's environmental risks and impacts.
Response from Project Proponent	See updates to D1. Monitored Data and Parameters and F1. Net Positive Impacts.
Findings	Section F1.4 of the GHG Plan now mostly includes the required assessment of each identified environmental risk in relation to the SDG goals. Though the risks defer to the Monitoring Plan for how they will be monitored, the detail of how often and by whom still appears to be missing for the explicit risk items. Further, the ACR Standard states "ACR does not require that a particular process or tool be used for the impact assessment as long as basic requirements defined by ACR are addressed. (See Chapter 8) ACR projects can follow internationally recognized approaches such as The World Bank Safeguard Policies, or can be combined with the Climate Community and Biodiversity Alliance (CCBA) Standard or the Social Carbon Standard for the assessment, monitoring, and reporting of environmental and community impacts." It is unclear which formal SDG approach was used, and which explicit Sustainable Development Goals the project is trying to achieve in line with one of these approaches.
NCR/CL/OFI	CL: Please include "how often" and "by whom" in the Monitoring Plan. Please describe which SDG approach was used, identify the explicit SDG in the impact tables, and ensure how the positive impact will contribute to the SDG.
Response from Project Proponent	Section D1 updated. Section F1 meets the basic requirements defined by ACR, a formal SDG approach is not required.

Findings	The audit team confirmed appropriate updates to section D.1 of the monitoring plan. Additionally, the audit team agrees based on further review that formal SDG approaches are not required. The item has been addressed.

Item Number	19
American Carbon Registry Standard Version 6.0, July 2019 (Section)	8.B ONGOING DISCLOSURE AND ENFORCEMENT
American Carbon Registry Standard Version 6.0, July 2019 (Description)	In their Annual Attestations to ACR, Project Proponents shall disclose any negative environmental or community impacts or claims of negative environmental and community impacts and the appropriate mitigation measure.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	ACR website
Validation or Verification or Both	Both
Findings	The V/V team did not note any attestations uploaded to the ACR website.
NCR/CL/OFI	CL: Please ensure ACR-required attestations are uploaded to the ACR APX registry, and forward separately to VVB.
Response from Project Proponent	This requirement is now superceded by the attestations in version 3 of the Monitoring Report and will be submitted to ACR when the initial Validation/Verification is complete.
Findings	This is closed in line with the submittal of final attestations.

Item Number	20
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	A2. APPLICABILITY CONDITIONS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	This methodology is applicable only on non-federally owned forestland within the United States

Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A4 of PP; GIS review
Validation or Verification or Both	Validation
Findings	The project is located in St. Lawrence, Lewis, Hamilton, and Franklin counties in the state of New York; and Caledonia, Windham and Windsor counties in the state of Vermont. The project area is privately owned by Park Forestry, LLC. However, no deeds or title documents were noted by the validation team.
NCR/CL/OFI	CL: Please provide proof of ownership documentation.
Response from Project Proponent	Ownership documents uploaded to the project data room and organized by state.
Findings	The CL requesting ownership clarification from the ACR V6.0 review is related to this item. However, based on the information and deeds provided, it is clear the land is non-federal and in private ownership. This item is addressed.

Item Number	21
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	A2. APPLICABILITY CONDITIONS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The methodology applies to lands that can be legally harvested by entities owning or controlling timber rights on forestland
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A4 of PP; GIS review
Validation or Verification or Both	Validation

Findings	The project area is privately owned by Park Forestry, LLC. However, no deeds, title documents, nor proof of control of timber rights were noted by the validation team.
NCR/CL/OFI	CL: Please provide proof of timber rights by Park Forestry, LLC.
Response from Project Proponent	Ownership documents uploaded to the project data room and organized by state.
Findings	This item is pending the clarification request related to owner entities and timber rights from the ACR V6.0 review.
NCR/CL/OFI	
Response from Project Proponent	
Findings	Timber rights have been addressed. The item has been addressed.

Item Number	22
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	A2. APPLICABILITY CONDITIONS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Project proponent must demonstrate its ownership or control of timber rights at the project start date
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	A4 of PP; GIS review
Validation or Verification or Both	Validation
Findings	The project area is privately owned by Park Forestry, LLC. However, no deeds, title documents, nor proof of control of timber rights were noted by the validation team. Appendix A was noted but not provided.
NCR/CL/OFI	CL: Please provide proof of timber rights by Park Forestry, LLC, showing control begins at the start date.
Response from Project Proponent	Ownership documents uploaded to the project data room and organized by state.
Findings	This item is pending the clarification request related to owner entities and timber rights from the ACR V6.0 review.
NCR/CL/OFI	

Response from Project Proponent	
Findings	The pending item has been addressed and timber rights have been confirmed. The item has been addressed.

Item Number	23
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	B4. ADDITIONALITY
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The Project Proponent shall demonstrate that the proposed project activity exceeds the common practice of similar landowners managing similar forests in the region.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section C
Validation or Verification or Both	Both
Findings	The audit team examined the common practice test section of the GHG plan. The text states that the project activities will exceed similar industrial project activities. It is unclear where this is demonstrated in line with the requirements.
NCR/CL/OFI	CL: Please provide a demonstration, as required, of how the project activities will exceed common practice of similar landowners in the region.
Response from Project Proponent	Additional analysis following the ARB CP asessment seen in other verified GHG Plans has been added.
Findings	Section C2 now includes a revised CP assessment, stated to be in line with ARB requirements. The audit team reviewed and agree that the approach appears sound and correct. The item has been addressed.

Item Number	24
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	B4. ADDITIONALITY
American Carbon Registry Standard Version 6.0, July 2019 (Description)	When applying the financial implementation barrier test, Project Proponents should include solid quantitative evidence such as NPV and Internal Rate of Return (IRR) calculations.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section C
Validation or Verification or Both	Both
Findings	The audit team examined the implementation barrier test section of the GHG plan. The text states that the project activities will always be below baseline activities. While this appears likely the case, no demonstration has been provided to support that the project NPV will be below baseline NPV values.
NCR/CL/OFI	CL: Please provide a demonstration, as required, showing that project NPV or similar is lower than the baseline case NPV.
Response from Project Proponent	The demonstration has been added to the GHGPP calculations workbook in tab 'NPV_ProjectModel'. The baseline NPV model tab has been renamed from 'NPV_Model' to 'NPV_BaselineModel'. The Project Proponent did not harvest during RP1 and currently has no future harvest plans. As a measure of conservatism the demonstration represents future harvest levels as 75% of baseline levels.
Findings	NPV analyes have been provided for both the project and the baseline case. The baseline case far exceeds the project case. The item has been addressed.

Item Number	25
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	C1. IDENTIFICATION OF BASELINE
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The IFM baseline is the legally permissible harvest scenario that would maximize NPV of perpetual wood products harvests.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PP
Validation or Verification or Both	Validation
Findings	The audit team reviewed the baseline as applied within REMSOFT. It was noted on the modeling call that state specific guidelines were applied to the baseline acreage, however no GIS files have been provided to allow for independent determination that constrained acreages were appropriately applied.
NCR/CL/OFI	CL: Please provide GIS layers with constraints applied for use in the REMSOFT simulation.
Response from Project Proponent	Geodatabase updated to include SMZ layer and shapefile with legal constraints used in Remsoft.
Findings	The audit team confirmed the inclusion of the SMZ layer file and confirmed it was what was sourced for the REMSOFT modeling. The item has been addressed.

Item Number	26
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	C1. IDENTIFICATION OF BASELINE
American Carbon Registry Standard Version 6.0, July 2019 (Description)	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.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section E.1.3.7.1
Validation or Verification or Both	Validation
Findings	While it was noted on a modeling call that some prescriptions addressed state specific items such as shoreline thinnings, it is noted that the GHG plan is largely unclear how the baseline management is in line with published state or federal agescneis silvicultural prescriptions.
NCR/CL/OFI	CL: Please clarify within the GHG plan how the baseline management scenario is based on silvicultural prescriptions, providing additional detail.
Response from Project Proponent	Additional detail describing simulated silvicultural prescriptions and compliance with applicable laws/regulations for the baseline scenario has been added to E1.3.7.1 Prescriptions and E1.3.7.4 Legal and market constraints.
Findings	The audit team confirmed the additional language was appropriate within sections E1.3.7.1 and E1.3.7.4 for clarifying the appropriateness of the baseline scenario. The item has been addressed.

Item Number	27
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	C1. IDENTIFICATION OF BASELINE
American Carbon Registry Standard Version 6.0, July 2019 (Description)	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.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1.3.8 and E1.3.9
Validation or Verification or Both	Validation
Findings	It was noted that stumpage prices and costs were described in the GHG plan. These sections refer to information but do not provide specific pricing/cost values. Further, it is noted that the cost assumptions were provided by local forester Jack Santamour and the landowner, however no values have been presented nor support for where these values originated, such as correspondence or the like.
NCR/CL/OFI	CL: Please add additional detail and clarify cost/revenue pricing assumptions and their sourcing, in line with audit team findings.
Response from Project Proponent	The GHG Plan includes reference to the publicly available price reports and the associated links that were used to formulate timber prices. Please find timber pricing sources in the uploaded document "ACR558 Timber Pricing" located in the 'AdditionalDocumentation' folder in the data room. Correspondence concerning costs and merch specs from Jack Santamour/Landvest are in ACR558 Baseline Model Costs ProductSpecs, located in the same folder.
Findings	The audit team reviewed the additional detail and related support and letter from Jack Santamour. The audit team further confirmed prices were sourced appropriately. The item has been addressed.

Item Number	28
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	C3.1 Stocking Level Projections in the Baseline
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Where model projections are output in five or ten year increments, the numbers shall be annualized to give a stock change number for each year.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan E1.3.11; ACR558 Park Forestry Baseline Harvest Schedule Calculation.xlsx
Validation or Verification or Both	Validation
Findings	The FVS models were run on default 10 year intervals. Output was annualized in Excel as described in the GHG plan prior to going into REMSOFT modelling. This annalization was examined by the audit team. The audit team noted irregularities and inconsistancies in the determination of annualized values. It is unclear how these are correct and how downstream components would be correct using these values as inputs.
NCR/CL/OFI	CL: Please address audit team finding.
Response from Project Proponent	Some of the fields in the provided 'Harvest Schedule Calculation' workbook are known to differ slightly from those actually present in the Remsoft model (namely the 'CuFt' field). In the provided "interpolated" yield curves, some 10 year values are reflected as integers, whereas the actual yield curve tables in Remsoft are comprised of species/product-level outputs that will carry at least 6 significant digits when summed together. These differences have been previously observed, and have not been found to have a material impact on the quantification/modeling.
Findings	The audit team reviewed the response and agree. Further the audit team confirmed stock changes are appropriate. The item has been addressed.

Item Number	29
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	C3.1 Stocking Level Projections in the Baseline
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Where models do not predict dead wood dynamics, the baseline harvesting scenario may not decrease dead wood more than 50% through the Crediting Period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan; ACR558 GHGPP Calculations Draft v1.0.xlsx
Validation or Verification or Both	Both
Findings	It is noted that the baseline dead wood stocks decrease more than 50% compared to the project stocks. It is unclear how modeling associated with deadwood was performed, as little detail was provided within the GHG plan.
NCR/CL/OFI	CL: Please provide additional detail in how standing deadwood was modeled within FVS. If FVS was not used for the modeling of standing deadwood dynamics the applied approach is not allowable as it exceeds 50% through the crediting period.
Response from Project Proponent	Standing dead was modeled in compliance with this requirement, using the USDA Forest Service's FVS Fire and Fuels Extension Snag Model (Rebain 2010). The description has been added to the GHG Plan section E1.3.6.1 Carbon Quantification Methodology.
Findings	The audit team reviewed the additional detail and confirm that the Fire and Fuels Extenison is appropriate in line with the requirements. The item has been addressed.

Item Number	30
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	3.1.2 Dead Wood Calculation
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Below-ground dead wood is conservatively neglected.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	ACR558 GHGPP Calculations Draft v1.0.xlsx
Validation or Verification or Both	Both
Findings	It was noted that the use of below-ground standing dead volume was included in the computation. This is not allowed by the protocol as described in 3.1.2.
NCR/CL/OFI	NCR: Please remove below-ground standing dead volume, in line with the protocol requirement.
Response from Project Proponent	See ERC published by ACR on the IFM page of their website.
Findings	The audit team noted that erratta has been provided that now allows for the inclusion of below-ground dead wood. The item has been addressed.

Item Number	31
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	3.1.2.1 Standing Dead Wood (if included)
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Step 4: The biomass of dead wood is determined by using the following dead wood density classes deductions: Class 1 – 97% of live tree biomass; Class 2 – 95% of live tree biomass; Class 3 – 90% of live tree biomass; Class 4 – 80% of live tree biomass22.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	Park Forestry spec draft 3.0 Voluntary 2020.pdf**;** ACR558 GHGPP Calculations Draft v1.0.xlsx
Validation or Verification or Both	Both
Findings	The audit team noted that the GHG plan applies the required 4 class deduction system, however the inventory methodology defines a 5 class system that was implemented in the fied, as confirmed by the inventory data. It is unclear how the transposition from 5 to 4 classes was performed.
NCR/CL/OFI	CL: Please clarify how the 5 class inventory system was computed on a 4 class deduction system as described in the GHG plan.
Response from Project Proponent	See table added to E1.3.6.1 Carbon quantification methodology.
Findings	The audit team reviewed the changes made to section E1.3.6.1 and agree the transposition applied is sound. The item has been addressed.

Item Number	32
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	3.2 Wood Products Calculations
American Carbon Registry Standard Version 6.0, July 2019 (Description)	1. Determine the amount of wood harvested (actual or baseline) that will be delivered to mills, by volume (cubic feet) or by green weight (lbs.), and by species for the current year (y). In all cases, harvested wood volumes and/or weights must exclude bark.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	HWP_Calcs tab, ACR558 GHGPP Calculations Draft v1.0.xlsx; GHG Plan
Validation or Verification or Both	
Findings	It was noted in Section E1.3.12 of the GHG plan that Harvested wood products were done in line with the ACR requirements. The detail provided in the GHG plan is limited in detail and does not clarify how wood delivered to the mills is appropriate for all species in the inventory, or how milling specs were determined.
NCR/CL/OFI	CL: Please provide additional detail in the GHG plan to identify how harvested wood specifications were determined. Further please clarify the milling specifications and merchantability of species, in line with the reported volumes.
Response from Project Proponent	The default FVS timber product merchandising specifications were modified to incorporate region-specific parameters per guidance from local consulting forester Jack Santamour, Timberland Region Manager with Landvest. Please find email correspondence in the uploaded document "ACR558 Baseline Model Costs ProductSpecs"
Findings	The audit team reviewed the details provided and the letter from Jack Santamour. The audit team understands and confirms that the approaches described were followed. The item has been addressed.

Item Number	33
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	3.2 Wood Products Calculations
American Carbon Registry Standard Version 6.0, July 2019 (Description)	2. If a volume measurement is used, multiply the cubic foot volume by the appropriate green specific gravity by species from table 5-3a of the USFS Wood Handbook29. This results in pounds of biomass with zero moisture content.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	HWP_Calcs tab, ACR558 GHGPP Calculations Draft v1.0.xlsx; GHG Plan
Validation or Verification or Both	
Findings	The audit team was not provided with computations of conversion from voulme to biomass.
NCR/CL/OFI	CL: Please provide relevant work to demonstrate volume conversions were appropriate for species and FVS outputs.
Response from Project Proponent	Outputs from the model for HWP calculations are already in metric tons of carbon in the bole, without bark. Following the instructions from the methodology, this step is skipped.
Findings	The audit team reviewed and confirmed that this step should be omitted as the units output are incompatible with this step. The item has been addressed.

Item Number	34
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D2. MONITORING PROJECT IMPLEMENTATION
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The geographic coordinates of the project boundary (and any stratification inside the boundary) are established, recorded and archived. This can be achieved by field mapping (e.g. using GPS), or by using georeferenced spatial data (e.g. maps, GIS datasets, orthorectified aerial photography or georeferenced remote sensing images)
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	D1, Box #9 of GHG Plan
Validation or Verification or Both	Validation
Findings	Boundary checks and handheld GPS will be used to monitor the project area every 5 years, coinciding with the inventory update. A stratified shape file will be used to check the boundary. The Validation Team did not note reference to archiving of this parameter.
NCR/CL/OFI	CLS: Please ensure the Monitoring Plan describes the archiving process for data and parameters.
Response from Project Proponent	New section D2 added to the Monitoring Plan to describe compliance with this requirement.
Findings	The V/V Team noted the new Section D2 in the GHG Plan that includes a comprehensive method for establishing, recording, and archiving data. It includes the statement "The project developer will store and archive all activity data by year in the project's geodatabase in the "stands" feature class, which will also serve as the activity data change log." This item is addressed. Please note the Table of Contents was not updated to include Section D2 of the GHG Plan.
NCR/CL/OFI	OFI: Please ensure the Table of Contents is updated to include all newly added sections.
Response from Project Proponent	Table of Contents updated.

Findings	The audit team confirmed the table of contents was updated.

Item Number	35
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D2. MONITORING PROJECT IMPLEMENTATION
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Professionally accepted principles of forest inventory and management are implemented
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	D1 of GHG Plan Appendix B (not labled as such)
Validation or Verification or Both	Validation
Findings	It appears professionally accepted principles of forest inventory and management are implemented within each relevant parameter. The Validation Team did not note any instances of principles not meeting this criterion throughout the review, based on our own experience and professional opinion. The detailed Finite Carbon Forest Inventory Specification document was provided but in draft format.
NCR/CL/OFI	CL: Please provide the "final" Inventory Specification document. Please ensure it is labeled as "Appendix B" somewhere on document or in GHG Plan, and ensure Table of Contents refers to Appendix B.
Response from Project Proponent	Final Inventory Specification uploaded to data room as "Appendix B."
Findings	The final inventory specs were provided (ACR558 Appendix B. Inventory Specifications v3.0.pdf) and appear sufficiently professional. This item is addressed.

Item Number	36
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D3. MONITORING OF CARBON STOCKS IN SELECTED POOLS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The forest management plan, together with a record of the plan as actually implemented during the project shall be available for validation and verification, as appropriate.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Validation or Verification or Both	Both
Findings	The audit team was unable to locate a management plan if applicable.
NCR/CL/OFI	CL: Please provide the forest management plan(s) for the project area, in line with the requirement.
Response from Project Proponent	Project Proponents management plans have been made available through the data room.
Findings	The audit team reviewed the provided mangagement plan. The item has been addressed.

Item Number	37
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D3. MONITORING OF CARBON STOCKS IN SELECTED POOLS

American Carbon Registry Standard Version 6.0, July 2019 (Description)	The 90% statistical confidence interval (CI) of sampling can be no more than ±10% of the mean estimated amount of the combined carbon stock at the project area level.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan; ACR558 GHGPP Calculations Draft v1.0.xlsx
Validation or Verification or Both	Both
Findings	It is noted in the GHG Plan that sampling error does not exceed 10% at a 90% confidence level. It is unclear where this computation occurs to demonstrate this conclusion.
NCR/CL/OFI	CL: Please clarify where the computation is performed to demonstrate that the sampling error does not exceed 10% of the mean at the 90% confidence level.
Response from Project Proponent	See rows 32-34 of the 'ERTs_UNC' tab in the ACR558 GHGPP Calculations workbook.
Findings	The audit team reviewed the rows of the ERTs UNC tab and confirmed that the value was appropriate. The item has been addressed.

Item Number	38
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D3. MONITORING OF CARBON STOCKS IN SELECTED POOLS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Sample plot area
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section D1
Validation or Verification or Both	Both

Findings	The parameter is not included as required by the protocol.
NCR/CL/OFI	NCR: Please include the required data monitoring parameter, as required by the protocol.
Response from Project Proponent	Parameter added to table
Findings	The audit team confirmed that the parameter has been included. The item has been addressed.

Item Number	39
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D3. MONITORING OF CARBON STOCKS IN SELECTED POOLS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Tree Biomass
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section D1
Validation or Verification or Both	Both
Findings	Related parameters are included for monitoring, however the required parameter is not included as specified by the protocol.
NCR/CL/OFI	NCR: Please include the required data monitoring parameter, as required by the protocol.
Response from Project Proponent	Parameter added to table
Findings	The audit team confirmed that the parameter has been included. The item has been addressed.

Item Number	40
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D3. MONITORING OF CARBON STOCKS IN SELECTED POOLS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Dead wood pool, if selected
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section D1
Validation or Verification or Both	Both
Findings	Related parameters are included for monitoring, however the required parameter is not included as specified by the protocol.
NCR/CL/OFI	NCR: Please include the required data monitoring parameter, as required by the protocol.
Response from Project Proponent	Parameter added to table
Findings	The audit team confirmed that the parameter has been included. The item has been addressed.

Item Number	41
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D6. MONITORING OF ACTIVITY-SHIFTING LEAKAGE

American Carbon Registry Standard Version 6.0, July 2019 (Description)	If the project decreases wood product production by >5% relative to the baseline then the Project Proponent and all associated land owners must demonstrate that there is no leakage within their operations – i.e., on other lands they manage/operate outside the bounds of the ACR carbon project.
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	Both
Findings	The project states that no activity leakage has occurred. No documents or support have been provided to the audit team to demonstrate that this is the case.
NCR/CL/OFI	CL: Please provide documents or a demonstration to show that no activisty shifting leakage has occurred.
Response from Project Proponent	See update to E.3 Leakage and the zipped files uploaded to the data room in folder 'AdditionalDocumentation'. The acres currently owned by the Project Proponent that are not enrolled in the carbon project (~2,774 acres) are being donated to the Green Mountain National Forest. The zipped folder includes three option agreements and a description from the Project Proponent.
Findings	The audit team examined the related documents and confirm that the acrage is being donated. The item has been addressed.

Item Number	42
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D7. ESTIMATION OF EMISSIONS DUE TO MARKET LEAKAGE
American Carbon Registry Standard Version 6.0, July 2019 (Description)	If the project is able to demonstrate that any decrease in total wood products produced by the project relative to the baseline is less than 5% over the Crediting Period then:
Requirement Met (Y, N, Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	E3 of PP
Validation or Verification or Both	Both
Findings	The project has chosen to apply the appropriate default market leakage factor. However, the last sentence of Section E3 of the Project Plan should also describe the scenario "where project activities decrease total wood products produced by the project relative to the baseline by less than 5% over the crediting period."
NCR/CL/OFI	CL: Please include the scenario described in the Finding at the end of Section E3 of the Project Plan.
Response from Project Proponent	This is not a requirement of the ACR Standard or the IFM Methodology
Findings	The previous requests were for the project to clarify under which scenario it fell for the use of the reader, as otherwise it is unclear. However, it can be assumed which scenario under which the project falls, and thus this clarification text may not technically be required. However, the V/V team still believes it would be valuable information to distinguish under what market leakage scenario the project falls [in the GHG Plan]. This item is addressed.

Item Number	43
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	D7. ESTIMATION OF EMISSIONS DUE TO MARKET LEAKAGE
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Where project activities decrease total wood products produced by the project relative to the baseline by more than 5% but less than 25% over the Crediting Period, the market leakage deduction is 10% (according to VCS AFOLU Guidance Document35).
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	E3 of PP
Validation or Verification or Both	Both

Findings	The project has chosen to apply the appropriate default market leakage factor. However, the last sentence of Section E3 of the Project Plan should also describe the scenario "where project activities decrease total wood products produced by the project relative to the baseline by more than 5% but less than 25% over the crediting period."
NCR/CL/OFI	CL: Please include the scenario described in the Finding at the end of Section E3 of the Project Plan.
Response from Project Proponent	This is not a requirement of the ACR Standard or the IFM Methodology
Findings	See above. This item is addressed.

Item Number	44
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018 (Section)	E1. EX-ANTE ESTIMATION METHODS
American Carbon Registry Standard Version 6.0, July 2019 (Description)	The Project Proponent must make an ex ante calculation of all net anthropogenic GHG removals and emissions for all included sinks and sources for the entire Crediting Period.
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan; ACR558 GHGPP Calculations Draft v1.0.xlsx
Validation or Verification or Both	Validation
Findings	The audit team confirmed that the GHG plan states ex-ante projections have been made for the crediting period and are detailed in the GHG calculations in the "Ex Ante Project" tab. The audit team were unable to locate the tab or the computations as described, nor other supporting elements used to determine these values.
NCR/CL/OFI	CL: Please provide ex-ante computations and relevant workup to allow for examination by the audit team. Additionally please provide additional detail in the GHG plan to describe the ex-ante condition and rates.
Response from Project Proponent	Located in ACR558 GHGPP Calculations Draft v1.0.xlsx in the data room. Tab had been mislabeled 'Tables for GHG Plan' but has been renamed 'Ex Ante Project' to match description in GHG Plan. Quantification is detailed in the "ERTs_UNC" tab, which is now specified in the GHG Plan as well.

Findings	Audit team reviewed the updated ERTs UNC tab and related items and sources. The item has been addressed.

Item Number	45
ACR Tool for Risk Analysis and Buffer Determination V1.0	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	E - Fire
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	B8.2.E of the PP
Validation or Verification or Both	Both
Findings	The low risk rating category of 2% was chosen, but no evidence was provided to substantiate.
NCR/CL/OFI	CL: Please provide verifiable evidence of why the low risk category was chosen.
Response from Project Proponent	Wildfire Potential Hazard Maps are located in ACR558 Appendix C. Project Maps v1.0.zip in the data room.
Findings	The audit team reviewed the Wildfire Hazard Potential for the project areas and confirms that all areas are located in a very low or low wildfire hazard potential zone. The risk score is appropriate and this item is addressed.

Item Number	46
FVS Modeling	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Overarching FVS Modeling Finding
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	FVS Modeling; GHG Plan
Validation or Verification or Both	Both

Findings	The site index values in the table "Page 37, ACR558 GHG Project Plan Draft v1.0.pdf" do not match with site index values in "ACR558 Park Forestry FVS Input DB v1.0 12042020.accdb". For example, AB, BS, & EH in Groups: NY_HW (FVS_StandInit_Project) do not match the values in Iventory Strata: NY-HW "Page 37, ACR558 GHG Project Plan Draft v1.0.pdf". It is unclear how this is appropriate. It was noted in the FVS prescriptions that no hardwood seedling regeneration was prescribed for any of the silvicultural practices. It is unclear how this appropriate, or whether the belief is that sprouting of these species is sufficient to represent the full suite of growth that would occur post silvicultural treatment application. It was noted that in the FVS. out files an FVS29 error was produced. This error states, "A SPECIES CODE WAS NOT RECOGNIZED. THIS SPECIES WILL BE IGNORED." It is unclear if all species were appropriately modeled given this error. Please clarify.
NCR/CL/OFI	CL: Please adress verifier findings.
Response from Project Proponent	Site Index: see 'SiteIndexResponse' tab Hardwood regeneration: The hardwood sprouting simulated by FVS has been consistently found by ACR, CAR and ARB to provide adequate regeneration of the representative hardwood species on site prior to the harvest. Sprouting algorith parameters are detailed in the Northeast Variant Overview published by USFS. It should also be noted that any impact on crediting to a project resulting from manipulation of regen parameters in the partial establishment model would be de minimis, as the window of time during which changes in baseline carbon stocks are eligible for ERT issuance is generally just a few years (<4 years for Park Forestry). The FVS29 error was thrown due to an undiscovered spacing issue causing pin cherry (Alpha Code PR, FIA Code 761) to not be read correctly into the "HARDWOOD" species group per these lines in the FVS_GroupAddFilesAndKeywords table as found in the FVS Inputs database delivered as part of the Baseline Modeling Package for Park Forestry: SPGROUP Hardwood ST RM SM SE OH YB SB PB GB AB WA BA HH BT QA PR BC RO BW AE BE SE There was an invisible “tab” character between species “QA” and species “PR” which caused FVS data read processes to not include species “PR” as part of the species group “Hardwood”. As evident from model output files, the remainder of the 20 other species on the list were read into “Hardwood” successfully (species code “SE” was inadvertently repeated on the line, to no discernible ill effect as far as we can tell at this time). The species group "HARDWOOD" is used in baseline modeling in two ways. First, it is the basis for assigning merchandising rules for species that don’t use the FVS defaults. In the case of Pin Cherry, the specification for board foot volume rules was intended as follows via assigning parameters from the “BFVOLUME” keyword to the species group “HARDWOOD” : BFVOLUME 0. Hardwood 11.0 10.0 1.0 78. 6. The interpretation of this statement is that in order to count as sawlog board

	foot volume for tree species in the species group "Hardwood", logs must come from trees >= 11.0" DBH, have at least a 10.0" DIB, with a 1.0 foot stump. The FVS Defaults for hardwood sawlog board foot volume, which pin cherry would have received if it were not included in the HARDWOOD species group would have required. The only difference between the custom specs shown above via the BFVOLUME statement and the FVS Defaults for hardwood sawlogs is that the default DIB in FVS is 9.6" rather than 10.0". This represents an immaterial difference in modeling results. The second use of the HARDWOOD species group in project modeling is to calculate conifer regeneration from hardwood sprouting as predicted by FVS following harvest events. The amount of conifer seedlings to simulate in FVS is based on a ratio of hardwood / conifer saplings in the project inventory. With the omission of Pin Cherry from the "HARDWOOD" species group in FVS, this would have caused the total number of FVS-predicted hardwood sprouts to be undercounted, resulting generally in a smaller number of calculated conifer seedlings to add into a simulation following a harvest event. Fortunately, pin cherry saplings are only a minor component of the project inventory; only 3.9% of all saplings (< 5.0" DBH) in the project inventory are pin cherry. While this omission would have resulted in a slight increase in the number of conifer seedlings established as natural regeneration following a harvest in the FVS simulations, we believe this difference would have been immaterial in terms of project modeling over the course of the long, 100-year projections of growth, mortality, and silviculture simulated in FVS for use in the baseline model.
Findings	The audit team reviewed the provided Site Index response. The demonstration of de minimis confims that the impacts of the incorrect of site visit application are well below a 3% threshold. The item has been addressed. The audit team reviewed the provided response about hardwood regeneration. It was noted that regeneration is performed via the sprouting and the audit team understands that this is sufficient for the entirety of regeneration. The audit team understands this opinion and agrees with the approach provided. The item has been addressed. The audit team reviewed the error and confirmed that the item relates to only the Pin Cherry. A review of the response would result in a minor difference that would only occur over a larger time span. The item has been addressed.

Item Number	47
Miscellaneous	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Incorrect table references
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Both
Findings	The audit team noted a number of table references provided within the GHG plan are incorrect.
NCR/CL/OFI	CL: Please correct all table references within the GHG plan.
Response from Project Proponent	Table references updated.
Findings	It now appears all previously incorrectly referenced tables have been revised in the GHG Plan. This item is addressed.

Item Number	48
Miscellaneous	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Missing Tables
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Both
Findings	The audit team noted missing tables within the GHG plan.
NCR/CL/OFI	CL: Please ensure all tables are presented within the table, in line with text presented within the GHG plan.
Response from Project Proponent	All tables are present
Findings	It now appears all previously missing tables are now included, subject to quantitative review. This item is addressed.

Item Number	49
Miscellaneous	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	Missing Information
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan Section A5, Section E6
Validation or Verification or Both	Both
Findings	The audit team noted incomplete or missing information in the sections listed within Sections A5 and E6 of the GHG plan.
NCR/CL/OFI	CL: Please correct the described incomplete sections of the GHG plan. Please ensure no additional imcomplete elements remain in the GHG plan or the Monitoring plan.
Response from Project Proponent	Updated
Findings	The V/V Team noted that the "More background info pending" hihglighted line from the first version of the GHG Plan has been removed (though, no new information added). This item is addressed. Table E6.1 is now included in Section E6 of the GHG Plan. This item is addressed.

Item Number	50
Miscellaneous	
American Carbon Registry Standard Version 6.0, July 2019 (Description)	GHG plan header
Requirement Met (Y, N, Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	GHG Plan
Validation or Verification or Both	Both
Findings	The header of the document has the text, "Project Proponent / Project Title." It is unclear why this text was not updated.
NCR/CL/OFI	CL: Please update the header to be in line with the project details.
Response from Project Proponent	Updated

Findings	The updated GHG Plan now has the following header: "Park Forestry NY, LLC / Finite Carbon – Park Forestry IFM". This item is addressed.

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

Name	Date
ACR558 Listing Form v1.0 20200601.pdf	
Inventory and Spatial Data	10/27/2020
Park Forestry Inventory Data 20201027.xlsx	10/27/2020
Park Forestry spec draft 3.0 Voluntary 2020.pdf	10/27/2020
Park_Forestry_RP1_v1.0_20201026.gdb.zip	10/27/2020
ACR558 GHG Project Plan Draft v1.0.pdf	11/3/2020
20087.00 Park	11/16/2020
20087.00 Park ZippedFiles.zip	11/16/2020
GHG Project Plan	11/16/2020
ACR558 Appendix C. Project Maps v1.0.zip	11/16/2020
ACR558 GHG Project Plan Draft v1.0.pdf	11/16/2020
ACR558 GHGPP Calculations Draft v1.0.xlsx	11/16/2020
ACR558 RP1 Monitoring Report Draft v1.0.pdf	11/16/2020
ACR558 Baseline Modeling Package v1.0	12/17/2020
ACR558 Baseline Modeling Package v1.0.zip	12/17/2020
FVS Outs	12/17/2020
Input DB	12/17/2020
Output DB	12/17/2020
Site Index - Calibration	12/17/2020
ACR558 Park Forestry Baseline Harvest Schedule Calculation.xlsx	12/17/2020
ACR558 Park Forestry Keyword v 1.0.xlsx	12/17/2020
ParkForestry_FinalBaseline1.out	12/17/2020
ParkForestry_FinalBaseline2.out	12/17/2020
ACR558 Park Forestry FVS Input DB v1.0 12042020.accdb	12/17/2020
ACR558 Park Forestry FVS Out FinalBaseline_1 v1.0 12042020.accdb	12/17/2020
ACR558 Park Forestry FVS Out FinalBaseline_1 v2.0 12042020.accdb	12/17/2020
CaledoniaVT_AA_by_site_prod.accdb	12/17/2020
FranklinNY_AA_by_site_prod.accdb	12/17/2020
HamiltonNY_AA_by_site_prod.accdb	12/17/2020
LewisNY_AA_by_site_prod.accdb	12/17/2020
Park Forestry Site Index Workup.xlsx	12/17/2020
ParkForestry_SSURGO_SiteIndexWorkup.accdb	12/17/2020
StLawrenceNY_AA_by_site_prod.accdb	12/17/2020
WindsorVT_AA_by_site_prod.accdb	12/17/2020
AdditionalDocumentation	10/11/2021

Appendices	10/11/2021
GHG Project Plan	10/11/2021
Inventory and Spatial Data	10/11/2021
Park-Forestry_RP1_v1.1.gbd	10/11/2021
20087.00 Park Forestry Finite_Round 1 Findings NCRs CLs_FCresponses.xlsx	10/11/2021
Demonstration of No Activity-Shifting Leakage	10/11/2021
ACR558 Baseline Model Costs ProductSpecs.pdf	10/11/2021
ACR558 Timber Pricing.pdf	10/11/2021
Demonstration of No Activity-Shifting Leakage.zip	10/11/2021
Demonstration of No Activity-Shifting Leakage.pdf	10/11/2021
LincolnPeakOption_07192021.pdf	10/11/2021
Roaring Branch Option Agreement 7.18.pdf	10/11/2021
Rubin_RoxburyTimberRightsOption_exec.pdf	10/11/2021
ACR558 Appendix A. Ownership Documentation	10/11/2021
ACR558 Appendix C. Project Maps v1.0	10/11/2021
ACR558 Appendix B. Inventory Specifications v3.0.pdf	10/11/2021
ACR558 Appendix C. Project Maps v1.0.zip	10/11/2021
NY	10/11/2021
VT	10/11/2021
Figure A-1.pdf	10/11/2021
Figure A-2.pdf	10/11/2021
Figure A-3.pdf	10/11/2021
Figure A-4.pdf	10/11/2021
Figure A-5.pdf	10/11/2021
Figure A-6.pdf	10/11/2021
USDA Plant Hardiness Zone Map.pdf	10/11/2021
Wildfire Hazard Potential Map .pdf	10/11/2021
Figure A-1.pdf	10/11/2021
Figure A-2.pdf	10/11/2021
Figure A-3.pdf	10/11/2021
Figure A-4.pdf	10/11/2021
Figure A-5.pdf	10/11/2021
Figure A-6.pdf	10/11/2021
USDA Plant Hardiness Zone Map.pdf	10/11/2021
Wildfire Hazard Potential Map .pdf	10/11/2021
v2 Updates	10/11/2021
ACR558 GHG Project Plan Draft v2.pdf	10/11/2021
ACR558 GHGPP Calculations Draft v2.xlsx	10/11/2021
ACR558 RP1 Monitoring Report Draft v2.pdf	10/11/2021
Park_Forestry_RP1_v1.1.gdb 2021.zip	10/11/2021
Park_Forestry_RP1_v1.1.gdb	10/11/2021
Park_Forestry_RP1_v1.1.gdb 2021.zip	10/11/2021

a00000001.freelist	10/11/2021
a00000001.gdbindexes	10/11/2021
a00000001.gdbtable	10/11/2021
a00000001.gdbtablx	10/11/2021
a00000001.TablesByName.atx	10/11/2021
a00000002.gdbtable	10/11/2021
a00000002.gdbtablx	10/11/2021
a00000003.gdbindexes	10/11/2021
a00000003.gdbtable	10/11/2021
a00000003.gdbtablx	10/11/2021
a00000004.CatItemsByPhysicalName.atx	10/11/2021
a00000004.CatItemsByType.atx	10/11/2021
a00000004.FDO_UUID.atx	10/11/2021
a00000004.freelist	10/11/2021
a00000004.gdbindexes	10/11/2021
a00000004.gdbtable	10/11/2021
a00000004.gdbtablx	10/11/2021
a00000004.horizon	10/11/2021
a00000004.spx	10/11/2021
a00000005.CatItemTypesByName.atx	10/11/2021
a00000005.CatItemTypesByParentTypeID.atx	10/11/2021
a00000005.CatItemTypesByUUID.atx	10/11/2021
a00000005.gdbindexes	10/11/2021
a00000005.gdbtable	10/11/2021
a00000005.gdbtablx	10/11/2021
a00000006.CatRelsByDestinationID.atx	10/11/2021
a00000006.CatRelsByOriginID.atx	10/11/2021
a00000006.CatRelsByType.atx	10/11/2021
a00000006.FDO_UUID.atx	10/11/2021
a00000006.freelist	10/11/2021
a00000006.gdbindexes	10/11/2021
a00000006.gdbtable	10/11/2021
a00000006.gdbtablx	10/11/2021
a00000007.CatRelTypesByBackwardLabel.atx	10/11/2021
a00000007.CatRelTypesByDestItemTypeID.atx	10/11/2021
a00000007.CatRelTypesByForwardLabel.atx	10/11/2021
a00000007.CatRelTypesByName.atx	10/11/2021
a00000007.CatRelTypesByOriginItemTypeID.atx	10/11/2021
a00000007.CatRelTypesByUUID.atx	10/11/2021
a00000007.gdbindexes	10/11/2021
a00000007.gdbtable	10/11/2021
a00000007.gdbtablx	10/11/2021

a0000000a.gdbindexes	10/11/2021
a0000000a.gdbtable	10/11/2021
a0000000a.gdbtablx	10/11/2021
a0000000a.horizon	10/11/2021
a0000000a.spx	10/11/2021
a0000000b.gdbindexes	10/11/2021
a0000000b.gdbtable	10/11/2021
a0000000b.gdbtablx	10/11/2021
a0000000b.horizon	10/11/2021
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a0000000f.gdbindexes	10/11/2021
a0000000f.gdbtable	10/11/2021
a0000000f.gdbtablx	10/11/2021
a0000000f.horizon	10/11/2021
a0000000f.spx	10/11/2021
a00000010.gdbindexes	10/11/2021
a00000010.gdbtable	10/11/2021
a00000010.gdbtablx	10/11/2021
a00000010.horizon	10/11/2021
a00000010.spx	10/11/2021
gdb	10/11/2021
timestamps	10/11/2021
Appendices	11/3/2021
ACR558 Appendix A. Ownership Documentation	11/3/2021
ACR558 Appendix B. Inventory Specifications v3.0.pdf	11/3/2021
ACR558 Appendix C. Project Maps v1.0.zip	11/3/2021
New York	11/3/2021
Park Forestry Mgmt Plans	11/3/2021
Vermont	11/3/2021
New York.zip	11/3/2021
Park Forestry Mgmt Plans.zip	11/3/2021
Vermont.zip	11/3/2021
Deed - North of Mose River - Additional Timber Rights.pdf	11/3/2021
Deed - North of Moose River - Fee Ownership and Timber Rights.pdf	11/3/2021
Deed - South of Moose River - Fee Ownership.pdf	11/3/2021
New York	11/3/2021
Vermont	11/3/2021
Park_Forestry_Approved _MP_NotesfromDavid.xlsx	11/3/2021
Bellmont	11/3/2021
Five Falls	11/3/2021
Goldmine Ridge	11/3/2021
Moose River	11/3/2021

Tract 16	11/3/2021
Groton	11/3/2021
Sharon	11/3/2021
Vernon	11/3/2021
VT - Deed for Groton - Leach Deed for 60 Acres - 2019.pdf	11/3/2021
VT - Deed for Groton - Original 935 acres in 2007 and 2008, half each.pdf	11/3/2021
VT - Deed for Sharon (incoming) - Purchase -1,780 acres 2006.pdf	11/3/2021
VT - Deed for Sharon (outgoing) - Sale (26.9 acres) of Quarry Acreage 2019.pdf	11/3/2021
VT - Deed for Vernon, 2007.pdf	11/3/2021
NY	11/18/2021
VT	11/18/2021
Figure A-1.pdf	11/18/2021
Figure A-2.pdf	11/18/2021
Figure A-3.pdf	11/18/2021
Figure A-4.pdf	11/18/2021
Figure A-5.pdf	11/18/2021
Figure A-6.pdf	11/18/2021
USDA Plant Hardiness Zone Map.pdf	11/18/2021
Wildfire Hazard Potential Map .pdf	11/18/2021
Figure A-1.pdf	11/18/2021
Figure A-2.pdf	11/18/2021
Figure A-3.pdf	11/18/2021
Figure A-4.pdf	11/18/2021
Figure A-5.pdf	11/18/2021
Figure A-6.pdf	11/18/2021
USDA Plant Hardiness Zone Map.pdf	11/18/2021
Wildfire Hazard Potential Map .pdf	11/18/2021
v3 Updates	2/2/2022
Park Forestry Round 2 Responses.xlsx	2/2/2022
ACR558 GHG Project Plan Draft v3.pdf	2/2/2022
ACR558 RP1 Monitoring Report Draft v3.pdf	2/2/2022