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# Validation and Verification Report

## ACR617 Anew - Tomah Highlands Forestry Project

December 21, 2022

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

# TABLE OF CONTENTS

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1	Introduction .....	3
1.1	Objectives .....	3
1.2	Project Background .....	3
1.3	Responsible Party.....	4
1.4	Validation and Verification Team.....	4
1.5	Validation and Verification Criteria.....	4
1.5.1	Validation and Verification Standards, Guidelines, and Tools .....	4
1.5.2	Level of Assurance .....	4
1.5.3	Materiality.....	5
2	Validation and Verification Process.....	5
3	Validation and Verification Findings.....	<b>Error! Bookmark not defined.</b>
3.1	Project Boundary and Activities.....	6
3.2	GHG Sources Sinks, and Reservoirs.....	6
3.3	Eligibility .....	7
3.3.1	ACR Eligibility.....	7
3.3.2	Methodology Eligibility .....	7
3.4	Additionality .....	8
3.4.1	Regulatory Surplus Test .....	8
3.4.2	Common Practice Test.....	8
3.4.3	Implementation Barriers Test .....	8
3.5	Permanence.....	8
3.6	Programmatic Development Approach.....	8
3.7	Environmental and Community Impacts.....	9
3.8	Local Stakeholder Consultation .....	9
3.9	Monitoring Plan .....	9
3.10	Baseline Scenario .....	9
3.11	On-site Inventory Verification Check .....	10
3.12	Project Data and GHG Emissions Reduction Assertion .....	10
3.12.1	Baseline Emissions.....	10
3.12.2	Project Emissions.....	10
3.12.3	Emissions Reductions .....	10
4	Validation and Verification Results.....	11
5	Validation and Verification Conclusion.....	11
6	Appendix A—Documents Reviewed .....	13
	Appendix B—List of Findings .....	14

# 1 INTRODUCTION

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Anew Climate LLC (Anew), formerly Bluesource LLC, contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR617 Anew – Tomah Highlands Forestry Project (Project) for the crediting period of November 25, 2020 – November 24, 2040 and reporting period of November 25, 2020 – November 24, 2021 under the American Carbon Registry (ACR) program. Anew acts as the project developer for the landowner and project proponent, the Baskahegan Company. This report is documentation of validation and verification activities that RCE performed for the Project. For the validation, RCE reviewed the project information as described in the Project Plan “Bluesource – Tomah Highlands Forestry Project” dated September 9, 2022. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if Anew made any material errors, that these errors were corrected.

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

## 1.1 OBJECTIVES

The objectives of the validation are to evaluate:

- Conformance to the ACR standard and the approved ACR Methodology for Improved Forest Management (Methodology);
- GHG emissions reduction project planning information and documentation in accordance with the applicable ACR-approved methodology, including the project description, baseline, eligibility criteria, monitoring and reporting procedures, and quality assurance/quality control (QA/QC) procedures;
- Reported GHG baseline, ex ante estimated project emissions and emissions reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

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

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

## 1.2 PROJECT BACKGROUND

The Project is located on approximately 36,634 acres of northern hardwood and softwood forest in Aroostook and Washington Counties in Maine. The land enrolled under this carbon project consists of two separate tracts of land located about 10 miles apart. This property is owned by the Baskahegan Company. The Project ensures long-term sustainable management of the forests.

## 1.3 RESPONSIBLE PARTY

### Project Proponent

Baskahegan Company  
300 US Route 1, Brookton ME 04413  
John R Manganello, President & CEO  
207-448-2224

### Project Developer

Anew Climate LLC  
3200 SW Freeway Ste 1310  
Houston, TX 77027  
Josh Strauss, Vice President  
949-233-1501

## 1.4 VALIDATION AND VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler  
Biometrician: Andrea Eggleton, FRST  
Professional Forester: Christian Eggleton, FRST  
Forestry Analysts: Tim Facemire and Andrew Russo, FRST  
Internal Reviewer: Phillip Cunningham

## 1.5 VALIDATION AND VERIFICATION CRITERIA

### 1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Bluesource – Tomah Highlands Forestry Project Plan (September 9, 2022)
- Bluesource – Tomah Highlands Forestry Project Monitoring Report (July 21, 2022)
- ACR Standard, Version 6.0 (July 1, 2019)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

### 1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

### 1.5.3 Materiality

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

## 2 VALIDATION AND VERIFICATION PROCESS

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

- RCE completed a COI form on April 26, 2022 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on April 26, 2022.
- RCE and Anew held a validation/verification kick-off meeting on May 3, 2022. During the kick-off meeting RCE reviewed the validation/verification objectives and process, reviewed the schedule, and submitted an initial document request.
- RCE performed a strategic review and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The validation/verification plan and sampling plan were used throughout the process and were revised as needed based upon additional risk assessments.
- The validation/verification team conducted the site visit to the Project to verify the inventory quality and forest management practices from May 17-18, 2022. During the site visit the Verification Team performed key personnel interviews, conducted sequential sampling of inventory plots, conducted reconnaissance of the Project area boundary, observed elements of natural forest management, and observed harvest locations (if applicable) during and preceding the reporting period.
  - The site visit was attended by the following verification team personnel:
    - FRST:
      - Tim Facemire
      - Andrew Russo
  - During the site visit, the Verification team met with the following individuals:
    - Anew
      - Jason Heffner
      - Ian Hash
    - LandVest Inc (LVI)
      - Thomas Coleman
      - John Saucier
      - Drew Janoch
- RCE performed a risk-based desktop review of the submitted validation/verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, data management system and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:

- Jason Heffner – Anew
- Ian Hash – Anew
- RCE submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to Anew throughout the validation/verification.
- RCE’s internal reviewer conducted a review of the validation/verification sampling, report, and statement.
- RCE issued a final validation/verification report, verification statement, and List of Findings.
- RCE held an exit meeting with Anew.

### 3 VALIDATION AND VERIFICATION RESULTS

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#### 3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 36,634 acres of northern hardwood and softwood forest in Aroostook and Washington Counties in Maine. GHG emission reductions for the Project are quantified by comparing actual onsite carbon stocks against modeled baseline onsite carbon stocks and baseline carbon in harvested wood products. The difference in these Project and baseline carbon stocks year over year is the basis for calculating the Project’s primary goal of maintaining and enhancing forest GHG pools.

The Project’s temporal boundary is the crediting period from November 25, 2020 – November 24, 2040.

#### 3.2 GHG SOURCES SINKS, AND RESERVOIRS

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

**Table 1. GHG Emissions Sources**

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

### 3.3 ELIGIBILITY

#### 3.3.1 ACR Eligibility

RCE confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 6.0 by reviewing the project proponent's Project Plan, Monitoring Report, and calculations as well as other supporting documentation described throughout this report (a full list of documents reviewed is in Appendix A).

- Start Date: The project start date is November 25, 2020.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, November 25, 2020 – November 24, 2040.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that Baskahegan Company owns and has control over, or document effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: RCE confirmed that all Project lands are owned directly by the Project Proponent (Baskahegan Company), which hold full legal title.
- Additional: RCE confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: RCE confirmed that the Project was in compliance with all applicable regulations.
- Permanent: RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 18% was confirmed.
- Net of Leakage: RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: RCE is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

#### 3.3.2 Methodology Eligibility

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

- The Project is located on non-federally owned private forestland.
- Baskahegan Company controls the timber rights on the forestland and can legally harvest.
- The Project does not have commercial timber harvesting occurring on or after the project start date.
- The Project is not on tribal lands.
- The Project is not on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- Baskahegan Company owns all lands and timber rights on the Project area.

- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

### 3.4 ADDITIONALITY

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

#### 3.4.1 Regulatory Surplus Test

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

#### 3.4.2 Common Practice Test

The Project has two portions of area that have different management and ownership history. The most recent area acquired by Baskahegan Company is similar to industrial forestland, much like the main tract.

The geographic region for the Project is Northern Maine. Throughout this region industrial forestlands are heavily cut and managed for maximizing NPV of the forestland investment. Wood products including hardwood sawtimber and softwood pulpwood are distributed to mills throughout this region.

Without the Project the property would have likely been managed for timber production and NPV maximizing harvesting on the recently acquired acres. With Project implementation the forestland carbon stocks will exceed the common practice found in the region.

#### 3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. RCE confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to the Project being implemented, Baskahegan Company loses the ability to monetize timber harvests during the life of the Project. Anew provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario without harvesting but including revenue from carbon credits. The baseline scenario NPV was significantly greater demonstrating that carbon funding is integral to the project activity.

### 3.5 PERMANENCE

RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 18% was confirmed.

### 3.6 PROGRAMMATIC DEVELOPMENT APPROACH

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



### 3.7 ENVIRONMENTAL AND COMMUNITY IMPACTS

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

### 3.8 LOCAL STAKEHOLDER CONSULTATION

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

### 3.9 MONITORING PLAN

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

### 3.10 BASELINE SCENARIO

The Project's baseline scenario represents a combination of aggressive industrial harvests and conservation management regimes, each with stricter parameters than recommended state practices, targeted to maximize net present value at a 6% discount rate for private lands. The baseline scenario applies harvesting across the Project area as allowed by the Methodology to maximize NPV.

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

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

Anew utilized the USDA's Forest Vegetation Simulator (FVS) Northeastern variant to model harvests and yields. Growth models were calibrated using site index values calculated from plot gathered tree cores and their averages. FRST reviewed the Site Index calculations and confirmed that a reasonable species and site index for the region was assigned on an individual plot basis to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

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

### 3.11 ON-SITE INVENTORY VERIFICATION CHECK

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

The Project inventory consists of three forested strata. The Verification Team confirmed that stocking and vegetation comprising a particular stratum were consistent with descriptions in inventory data and the Project Plan. All three strata were sampled during the site visit – HW, SW, and MIX. FRST chose plots from these strata per a random sampling method.

The current inventory contains 275 permanent, fixed-radius plots. At each plot location, trees were measured in two nested plots: a larger 1/15th acre plot with radius of 30.4 feet, and a smaller 1/100th acre plot with radius of 11.8 feet. The larger plot measured all trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.9 inches.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of fourteen successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 15 site plots. The Project passed the t-test during the original site visit.

#### Project Area

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

### 3.12 PROJECT DATA AND GHG EMISSIONS REDUCTION ASSERTION

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

#### 3.12.1 Baseline Emissions

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

#### 3.12.2 Project Emissions

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

#### 3.12.3 Emissions Reductions

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

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

RCE and FRST also recalculated and confirmed the uncertainty assessment for the Project. The uncertainty calculation is the compiled square roots of the summed errors of each of the strata using a 90% confidence interval. RCE and FRST confirmed that the live, dead, and total uncertainty for the reporting period onsite carbon stocks was accurate.

## 4 VALIDATION AND VERIFICATION FINDINGS

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

## 5 VALIDATION AND VERIFICATION CONCLUSION

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

Based on the review and the historical evidence collected, RCE concludes to a reasonable level of assurance that the Project’s GHG assertion is free of material misstatement. The emission reductions resulting from the reporting period November 25, 2020 – November 24, 2021 can be considered in conformance with the:

- ACR Standard, Version 6.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (December 21018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

Table 2 provides a summary of the emissions reductions.

**Table 2. Total ERTs**

<b>Vintage</b>	<b>Removal ERTs (mtCO<sub>2</sub>e)</b>	<b>Other ERTs (mtCO<sub>2</sub>e)</b>	<b>Total GHG Reductions and Removals (mtCO<sub>2</sub>e)</b>		<b>Risk Buffer (mtCO<sub>2</sub>e)</b>	<b>Final ERTs (mtCO<sub>2</sub>e)</b>
2020	6,801	861	7,662		1,379	6,283
2021	60,289	7,632	67,921		12,226	55,695
<b>Total</b>	<b>67,090</b>	<b>8,493</b>	<b>75,583</b>		<b>13,605</b>	<b>61,978</b>

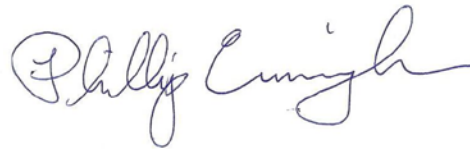
Note: Totals might not sum due to rounding.

**Lead Validator and Verifier**



**Zach Eyler**

**Internal Reviewer**



**Phillip Cunningham**

## APPENDIX A—DOCUMENTS REVIEWED

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1. 1\_Deeds\_All
2. 2\_NEFF CE
3. 2019 Stumpage Price Report
4. 4\_2021 Mgt Plan - Final Edited Draft July 6 2020
5. SiteIndex\_Wcores\_6\_29\_22
6. TomahHighlands\_100Yr\_calcs\_07\_19\_2022
7. TomahHighlands\_ACR\_PDA\_PDD\_7\_21\_22
8. TomahHighlands\_Boundary\_7\_15\_22
9. TomahHighlands\_CC\_2020
10. TomahHighlands\_CC\_2025
11. TomahHighlands\_CC\_2030
12. TomahHighlands\_CC\_2035
13. TomahHighlands\_CC\_2040
14. TomahHighlands\_GHGPlan\_8\_23\_22
15. TomahHighlands\_GROW
16. TomahHighlands\_Inventory\_Master\_1\_21\_22
17. TomahHighlands\_MonitoringReport\_07\_21\_22
18. TomahHighlands\_Permanent\_CarbonPlot\_Methodology\_4\_28\_2022
19. TomahHighlands\_Plots\_6\_28\_22
20. TomahHighlands\_Regeneration\_Calcs
21. TomahHighlands\_RMZ\_7\_15\_22
22. TomahHighlands\_RP\_ERT\_HWP\_07\_21\_2022
23. TomahHighlands\_SHW60\_2020
24. TomahHighlands\_SHW60\_2025
25. TomahHighlands\_SHW60\_2030
26. TomahHighlands\_SHW60\_2035
27. TomahHighlands\_SHW60\_2040
28. TomahHighlands\_SiteVisit\_CO2\_08\_23\_2022
29. TomahHighlands\_Start\_RP\_CO2\_07\_21\_2022
30. TomahHighlands\_Strata\_7\_15\_22
31. TomahHighlands\_STS50BA10
32. TomahHighlands\_STS75BA10
33. TomahHighlands\_TimberPriceCalcs\_8\_23\_22
34. wss\_aoi\_2022-01-12\_16-15-43 package VT\_40BA

## APPENDIX B—LIST OF FINDINGS

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Includes Corrective Action Requests (CAR), Non-Material Findings (NMs), Additional Documentation Requests (ADR), and Clarification Requests (CR), as necessary.

Corrective Action Request (CAR), Non-Material Finding (NMF), Additional Documentation Request (ADR), or Clarification Request (CR) #	Finding and Date	Section of Protocol/ Methodology or Program Document	Project Developer Response and Date	RCE response and Date	Open or Closed
CAR 1	There is an approximately 42.47 acre overlap between the boundary shapefile provided for this project and the boundary shapefile for the Baskahegan project also developed by Bluesource. These appeared to be caused by the two projects placing their mutual boundary corners in different locations (see screenshots tab for one location this has occurred). Please clarify.	2.A	We have updated the Tomah Highlands project boundary so that it is aligned with the Baskahegan project boundary and there is no more overlap between the two. The project boundary was also updated according to CR 3 (see response below). The Tomah Highlands strata and RMZ layers were also updated to reflect the changes in the project boundary.	The updated project boundary files provided as of 8/5/22 have solved the issue. This item may be closed.	Closed
CAR 2	Proposed baseline scenario has a negative NPV. This indicates that the baseline is < the Project scenario. As stated in the methodology: "The project scenario by definition will result in a lower NPV than the baseline scenario."	3.B	NPV was calculated incorrectly because some of the timber prices were incorrect. We have updated the timber prices, including updating pulp prices for species that were initially set to 0, resulting in a positive baseline NPV. The updated 100 year and ERT workbooks are in the verification folder.	Thank you for updating this documentation. The stumpage values have been confirmed, this item may be closed.	Closed
CAR 3	The Site Visit date recorded in the InvDate tab of the TomahHighlands_SiteVisit_CO2_07_21_2022 workbook is 5/16/2021, while the actual site visit date was 5/16/2022. This was changed from previous versions of the same workbook.	3.B	The site visit date has been corrected. An updated version of the SiteVisit_CO2 calc's has been added to the shared folder.	Thank you for updating the sheet. This item may be closed	Closed
NMF 1	In 'TomahHighlands_RP_ERT_HWP_03_23_2022' on the 'Actual_20YR_HWP_Step_1_2_3' tab the values for the Wood Products Generated for the Maine - New Brunswick Foothills and Lowlands supersection are not the correct values. They are currently being rounded.  The same thing is occurring on the 'Actual_RP1_HWP_Step_2_3' tab, but this has no impact as there are no HWPs in this RP.	3.2	We have replaced the rounded values for the Wood Products Generated for the Maine - New Brunswick Foothills and Lowlands supersection with the actual unrounded values.	Thank you, this has been confirmed as of the 06_29_2022 version. This item may be closed.	Closed
ADR 1	Please provide the GHG plan and Monitoring Report for this project.	9.A	The GHG plan and Monitoring Report are now provided.	Thank you for providing this document. Follow up issues will be addressed in other items.	Closed
ADR 2	Please provide evidence of the 10% check cruise as described in the GHG Plan.	2.B.6	Documentation of the 10% check cruise has been added to the shared folder.	Thank you for providing this documentation. The item may be closed.	Closed
ADR 3	Please provide the soils shapefile used to calculate site index.	A.6	We downloaded the whole folder with soil shapefiles and other associated tabular data from USDA Web Soil Survey (WSS). Please find the zip folder 'wss_aoi_2022-01-12_16-15-43.zip' in the shared verification folder.	Thank you for providing this documentation. The item may be closed.	Closed
CR 1	"The Forestry Rules of Maine 2017," available: <a href="https://www.maine.gov/dacf/mfs/publications/handbooks_guides/rule_book.pdf">https://www.maine.gov/dacf/mfs/publications/handbooks_guides/rule_book.pdf</a> , identify that "In many cases, a permit is required to harvest timber in P-RR subdistricts" and "Operating in a P-FW requires consultation with IF&W and may require a permit from MFS. Refer to the complete Chapter 27 rules for more information" (Page 31). How are these incorporated into the baseline considerations? Is there potential that the silvicultural prescriptions identified for these areas would not be permitted?	3.B	There are no P-RR subdistricts within the project area. One P-FW subdistrict exists within the project area, and is conservatively incorporated in the RMZ/Constraints layer and no harvesting occurs in this P-FW subdistrict in the baseline scenario.	Thank you for the clarification, this has been confirmed by the verifier. This item may be closed.	Closed
CR 2	Please clarify steps to address protections required for species listed under Maine's Endangered Species Act [MESA], and the U.S. Endangered Species Act [ESA].	3.B	According to the Baskahegan Company Management Plan, Baskahegan Company is actively taking steps to address protections required for species listed under MESA and the U.S. ESA. See Section 7.4.6.1 Rare Threatened or Endangered Species of the Management Plan for further detail.	Thank you for providing this information. This item may be closed.	Closed
CR 3	It appears that the plot located north of 164 is within the 'TomahHighlands_Boundary_3_2_22' shapefile. Why has this plot been dropped from the GIS? See screenshot tab for specific location.	9.G	During the inventory, the cruiser noted that plot 165, originally located at the location mentioned, was outside of the property boundary and thus, dropped. The boundary had not yet been updated to reflect the field notes, and has now been corrected. Please see the updated boundary shapefile: "TomahHighlands_Boundary_6_28_22.shp"	Thank you for modifying the boundary shapefile to match field observations. This has been confirmed, and this item may be closed.	Closed
CR 4	Is this project enrolled in other environmental asset programs for non-carbon benefits?	6.I	The project is not enrolled in any other environmental asset programs for non-carbon benefits.	Thank you for this confirmation. This item may be closed.	Closed

CR 5	The PadUS 2.0 shapefiles records a public access easement over the entire southern block of the property. Is this accurate? If so, please provide the text of this easement.	6.D	The easement has now been provided: 2_ NEFF CE.pdf	Thank you for providing this easement, "maintain the Property forever in its present and historic primarily undeveloped condition that allows its continued operation as a working forest". This item may be closed.	Closed
CR 6	Per ACR IFM 1.3, "The baseline management scenario shall be based on silvicultural prescriptions recommended by published state or federal agencies". Was the baseline informed by state or federal guidance, and if so, please provide the supporting documentation.	3.B	The baseline scenario was informed by state and federal guidance through consulting with a Maine Licensed Forester, Kyle Burdick. All silviculture prescribed in the baseline scenario was considered common practice for NPV-maximizing management in the region, and fall within the legal harvesting limits for the area as defined in the "Maine Forest Service Chapter 20 Forest Regeneration & Clearcutting Standards" ( <a href="https://www.maine.gov/dacf/mfs/publications/rules_and_regs/chap_20_rules_05012014.pdf">https://www.maine.gov/dacf/mfs/publications/rules_and_regs/chap_20_rules_05012014.pdf</a> ) and the "Maine Forest Practices Act" (file:///C:/Users/ihash/Downloads/fpa_2013.pdf).	Thank you for the clarification, this has been confirmed by the verifier. This item may be closed.	Closed
CR 7	The 'TomahHighlands_Permanent_CarbonPlot_Methodology_4_28_2022' document states that, "If a plot falls in an area that is unsafe to measure where it falls, note the reason for the safety issue. If the safety issue is temporary and can be addressed by the addition of specific safety equipment or returning at a later time, then revisit the plot once these issues can be addressed. If a plot is deemed permanently unsafe and in such a way that safety equipment or revisiting at a later time cannot address, do not measure the plot. Please contact Bluesource for guidance on how to address any plots deemed permanently 'unsafe'."  Did this occur during measurement?	7	No permanently unsafe plots were found during the inventory.	Thank you for the clarification. This item may be closed.	Closed
CR 8	Plot 132 has a site index of 0. There is no recorded height for the cored red spruce, but soils data has not been used - please clarify.	3.B	This issue has been resolved. The Soil SI value for plot 132 is used for this plot.	Thank you for making this change. This item may be closed.	Closed
CR 9	The SI soil data site indexes average almost 50 higher than those calculated from the measured DBHs and Heights. How were the soil site indexes calculated and why is there such a large discrepancy between the two methods of calculation?	3.B	We inadvertently used Soil site productivity instead of Soil SI for five plots. This issue has been resolved for the 5 plots. The Soil SI values are now much more inline with SI calculations from tree cores. We have updated the site index file in the site index verification subfolder with the updated soil values, and these site indices have been integrated into our latest FVS runs.	Thank you for making this change. This item may be closed.	Closed
CR 10	During the site visit, plot 200 was geolocated to be approximately 260 ft SW of where the plot grid indicated it should be. Please clarify.	9.E	The source of the error in the establishment location of plot 200 is unknown. No notes, notable weather events, or otherwise out of the ordinary conditions were noted on the collection day 11/8/2020. Given all other plots verified onsite were correctly located and the inventory crew is well seasoned, we suspect GPS error was the source of the mislocation of plot 200.	Thank you for the clarification. As this was the only plot identified, this item may be closed.	Closed
CR 11	In the 'TomahHighlands_GHGPlan_7_13_22' in Table E1-7 the CC prescription states 'Third entry: occurs 20 years after the first cut.' But it appears in inspecting the 'TomahHighlands_CC_2030'.out file, the initial THINATA prescription occurs at DATE/CYCLE= 30, where the THINDBH occurs at Year 0; 30 years, not 20. Please clarify.	A.6	This was a typo in the GHG plan. The prescription description 'Third entry occurs 20 year after first cut' in the 'TomahHighlands_GHGPlan_7_13_22', has been updated to 'Third entry occurs 20 year after second cut'. This is equivalent to stating 'Third entry occurs 30 year after first cut'. We have updated the GHG Plan.	Thank you for updating this documentation. This item may be closed.	Closed
CR 12	In the 'TomahHighlands_GHGPlan_7_21_22' on pages 6, 11, and 19 the project area is referred to as having 36635 acres, however the TomahHighlands_Boundary_7_15_22 shapefile shows an area of 36634 acres if rounding to the nearest acre. Why is this?	2.A	Acreage has been updated throughout the GHG plan and MR to be consistent, rounding to the nearest whole acre at 36,634 acres.	Thank you for updating this documentation. This item may be closed.	Closed
CR 13	Are any forest pests or diseases known to be present in large quantities within the project area? The GHG Plan is slightly ambiguous about the presence of diseases and pests in the project area and we suggest clarifying.	3.B	No pests or diseases are present in large quantities within the project area. Section A6: Forest Pests and Diseases has been revised to add more clarity on Pest and Disease within and around the project area. Please see the updated GHG plan.	Thank you for clarifying this. This item may be closed	Closed
CR 14	Recalculating the area of the 'TomahHighlands_Boundary_7_15_22' shapefile shows the project contains approximately 13523 acres in Aroostook County and 23112 acres in Washington County. However these are listed in page 6 of the 'TomahHighlands_GHGPlan_7_13_22' as being 13519 and 23158 acres respectively. Please clarify.	3.B	The GHG plan has been updated to reflect to correct acreage split between counties. The county layer utilized for the delineation has been added to the shared folder as the acreage split is slightly different from the split cited in CR 14.	Thank you for updating this documentation. This item may be closed.	Closed



CR 15	<p>The 'TomahHighlands_GHGPlan_7_13_22' states that "We then projected the revenues from sawlogs and pulp using the average stumpage price for each species, as provided separately. Stumpage prices were sourced from the Maine Forest Service, 2019 Stumpage Prices report." However the prices on the Stumpage_Prices tab of the 'TomahHighlands_100Yr_calcs_07_19_2022' workbook don't seem to all match an acreage weighted or unweighted average between the price given for Aroostook and Washington Counties in the stumpage prices report. How exactly were these average stumpage prices calculated?</p>	3.B	<p>First, we calculated total basal area of each species for each county (Aroostook and Washington). The weight was given based on the basal area of the species in a specific county. For example, if a species has 750 sq feet per acre of basal area for Aroostook and 250 sq feet per acre basal area for Washington county, then their weights are assigned as 0.75 and 0.25 for Aroostook and Washington, respectively. Based on those weights, the timber price for each species was calculated for each county using Maine Forest Service, 2019 Stumpage Prices Report. Finally, the weighted average between two timber prices was used as our final price. This calculation process is presented in 'TomahHighlands_TimberPriceCalcs_6_29_22.xlsx' and can be found in the shared verification folder. We also updated the timber price calculation process in the GHG plan.</p>	Thank you for clarifying this. This item may be closed	Closed
CR 16	<p>How were the project's three strata delineated? The TomahHighlands_GHGplan_8_23_22 document does not explicitly say how the strata were derived or what HW, MIX, SW strata stand for.</p>		<p>We used landowner provided stands/strata file to delineate three strata for this project. The provided forest type categorization was verified with aerial imagery and unchanged from the landowner version, with the exception of some non-forested area delineation being slightly different (ie expanding/condensing the NF delineation using more up to date aerial imagery). We updated the stratification procedure in section E of the 'TomahHighlands_GHGplan_9_9_22' document. HW stands for hardwood forests, MIX stands for mixed forests and SW stands for softwood forests.</p>	Thank you for this clarification. This item may be closed.	Closed