RUBY CANYON ENVIRONMENTAL

&

FIRST CORP

Validation and Verification Report

ACR705 Anew – Empire Riverlands Forestry Project

December 12, 2023

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1 INTRODUCTION

Anew Climate, LLC (Anew), formerly Bluesource LLC, contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the validation and verification of the ACR705 Anew – Empire Riverlands Forestry Project (Project) for the reporting period of December 17, 2021 – September 30, 2022 and a crediting period of December 17, 2021 – December 16, 2041 under the American Carbon Registry (ACR) program. Anew acts as the project developer for the landowner, Bluesource Sustainable Forests Company, LLC (BSFC). 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 "Anew – Empire Riverlands Forestry Project" dated November 3, 2023. 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 47,783 acres of mainly northern hardwood forest in Herkimer, Lewis, and Oneida counties, New York State. The area encompasses habitat for a variety of wildlife species. This property is owned by Bluesource Sustainable Forests Company, LLC. The Project ensures long-term sustainable management of the forests.

1.3 RESPONSIBLE PARTY

Project Proponent

Bluesource Sustainable Forests Company, LLC
2825 E Cottonwood Pkwy 400
Salt Lake City, UT 84121
Cakey Worthington, Director of Forestry Operations
949-233-1501

Project Developer

Anew Carbon Development, LLC (formerly Bluesource LLC)
2825 E Cottonwood Pkwy 400
Salt Lake City, UT 84121
Liz Lott, Vice President
281-207-7200

1.4 VALIDATION AND VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler
Biometrician: Andrea Eggleton, FRST
Professional Forester: Christian Eggleton, FRST
Forestry Analyst: Tim Facemire, FRST
Forestry Analyst: Andrew Russo, FRST
Forester: Noam Knopf-Boyer
Internal Reviewer: Bonny Crews

1.5 VALIDATION AND VERIFICATION CRITERIA

1.5.1 Validation and Verification Standards, Guidelines, and Tools

- Anew – Empire Riverlands Forestry Project GHG Plan (November 3, 2023)
- Anew – Empire Riverlands Monitoring Report (October 31, 2023)
- ACR Standard, Version 7.0 (December, 2020)
- ACR Validation and Verification Standard Version 1.1 (May, 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non‐Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non‐Federal U.S. Forestlands v.1.3, September 30, 2021
- ACR Tool for Risk Analysis and Buffer Determination, v1.0
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

1.5.3 Materiality

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

2 VALIDATION AND VERIFICATION PROCESS

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

- RCE completed a COI form on September 16, 2022 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on September 22, 2022.
- RCE and Anew held a validation/verification kick-off meeting on October 6th, 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 October 23-25, 2022. During the site visit the Verification Team performed key personnel interviews, sampled 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:
            - Andrew Russo
            - Noam Knopf-Boyer
    - During the site visit, the Verification team met with the following individuals:
        - Anew
            - Megan Finlay
            - Ian Hash
        - Landvest
            - Rick Denial
            - Jack Santamour
- 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:
    - Ian Hash – Anew
    - Megan Finlay – 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 on August 21, 2023.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 47,783 acres of mainly northern hardwood forest in Herkimer, Lewis, and Oneida counties, New York State. 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 December 17, 2021 – December 16, 2041.

3.2 GHG SOURCES SINKS, AND RESERVOIRS

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

Table 1. GHG Emissions Sources

Source	GHG	Description
Above-ground biomass	CO_2	Major carbon pool for project activity
Below-ground biomass	CO_2	Major carbon pool for project activity
Standing dead wood	CO_2	Major carbon pool in unmanaged stands for the project activity
Harvest wood products	CO_2	Major carbon pool for project activity
Market Effects	CO_2	Reductions in project outputs due to project activity may be compensated by other entities in the marketplace. Those emissions must be included in the quantification of project benefits.

3.3 ELIGIBILITY

3.3.1 ACR Eligibility

RCE confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 7.0 by reviewing the project proponent's Project Plan, Monitoring Report, and calculations as well as other supporting documentation described throughout this report (a full list of documents reviewed is in Appendix A).

- Start Date: The project start date is December 17, 2021.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, December 17, 2021 – December 16, 2041.
- Real: RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: RCE confirmed that BSFC owns and has control over, or documented effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: RCE confirmed that all Project lands are owned directly by the Project Proponent BSFC, which holds 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 16.21% 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.
- BSFC 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.
- BSFC 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 area is similar to surrounding private forestland that is regularly harvested as it reaches viable diameter thresholds and has a history of timber harvesting.

Throughout the Project's geographic region private forestland is heavily cut, often through shelterwood, single tree selection and clear-cutting, and is managed to maximize NPV of the asset. Wood products including hardwood sawtimber and softwood pulpwood are distributed to mills throughout this region and demand is strong and steady.

Without the carbon project commitment, the baseline harvest levels could also readily be realized due to increasing pressure in the area to convert forestland to residential development and agricultural lands. 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, BSFC loses the ability to monetize timber harvests at rate similar to business as usual practices during the life of the Project. Anew provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario with a lower amount of 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 16.21% 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 BSFC implemented the monitoring plan as stated in the Project Plan during Project activities.

3.10 Baseline Scenario

The Project's baseline scenario represents an aggressive harvest regime, targeted to maximize net present value at a 6% discount rate for industrial 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, commercial thinning, and shelterwood removal, with restrictions on rotation ages and minimum harvest volumes.

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, or using the USDA Soil Survey Geographic Database to calculate site indexes based on soil data.

RCE 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, such as those included in the New York Forest Tax Law Program, as

well as the NY State Forestry Voluntary BMPs. 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 strata which FRST sampled using a random sampling method. 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 (Hardwood); MW (Mixed wood); and LS (Low stocked).

The current inventory contains 248 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 13 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 13 site plots. The Project passed the t-test during the 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 details 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 RESULTS

RCE developed a combined List of Findings for both the validation and verification. The List of Findings noted all corrective action requests (CARs), non-material findings (NMs), additional documentation requests (ADRs), and clarification requests (CRs). 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

RCE conducted a risk-based validation and verification of the Anew – Empire Riverlands 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 December 17, 2021 – September 30, 2022 can be considered in conformance with the:

- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (May 31, 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
- ACR Tool for Risk Analysis and Buffer Determination, v1.0

- 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

Vintage	Removal ERTs ($mtCO_2e$)	Other ERTs ($mtCO_2e$)	Total GHG Reductions and Removals ($mtCO_2e$)		Risk Buffer ($mtCO_2e$)	Final ERTs ($mtCO_2e$)
2021	3,937	11,061	14,998		2,431	12,567
2022	71,658	201,312	272,970		44,241	228,729
Total	**75,595**	**212,373**	**287,968**		**46,672**	**241,296**

Note: Totals might not sum due to rounding.

Lead Validator and Verifier

Zach Eyler

Internal Reviewer

Bonny Crews

APPENDIX A—DOCUMENTS REVIEWED

1. EmpireRiverlands_Boundary_9_26_22 shapefile
2. EmpireRiverlands_Plots_3_1_23 shapefile
3. "20220825111201286"
4. ACR_GHGPlan_EmpireRiverlands_Series
5. ACR_GHGPlan_EmpireRiverlands_11_03_23
6. Boundary Line & Road Agreement 2004
7. BSFC - Carbon Development and Marketing Agreement (ERB) (Executed)
8. BSFC_Empire Riverlands FMP_2022_Draft_10_4_22
9. BSFC_TugHill_Deed_12162021
10. EmpireCarbon2022_Check Cruise Summary
11. EmpireRiverlands_100Yr_calcs_series
12. EmpireRiverlands_CarbonPlot_Methodology_04_07_22
13. EmpireRiverlands_CarbonPlot_Methodology_03_29_23
14. EmpireRiverlands_DownloadedSoilSiteIndex_03_22_22
15. EmpireRiverlands_FVS_Plots_04_07_2023
16. EmpireRiverlands_IndTreeGrowne_series
17. EmpireRiverlands_MonitoringReport_RP1_Series
18. EmpireRiverlands_MonitoringReport_RP1_Signed
19. EmpireRiverlands_PDA_PDD_03_23_23
20. EmpireRiverlands_PDA_PDD_10_31_23
21. EmpireRiverlands_Regeneration_Calcs
22. EmpireRiverlands_RMZ_3_1_23 shapefile
23. EmpireRiverlands_RP_ERT_HWP_series
24. EmpireRiverlands_SiteIndex_Calcs_03_22_2022
25. EmpireRiverlands_SiteIndex_Calcs_series
26. EmpireRiverlands_SiteVisit_CO2_series
27. EmpireRiverlands_Start_RP_series
28. EmpireRiverlands_Strata_9_22_22 shapefile
29. EmpireRiverlands_TimberPrices_11_1_22
30. ER_Clipped_5_08_23 shapefile
31. FVS output EmpireRiverlands_CCWS_series
32. FVS output EmpireRiverlands_Grow_series
33. FVS output EmpireRiverlands_SHW50_series
34. FVS output EmpireRiverlands_SHW60_series
35. FVS output EmpireRiverlands_STS50_series
36. FVS output EmpireRiverlands_STS80_series
37. ImageServerPDFH
38. Kwasniewski Easement Agreement 2013
39. North Lake easement _JP Lewis
40. North Lake Easement_John Brown1
41. North Lake Easement_Three Lakes 2
42. NY State Forestry Voluntary BMPs

43. NY_stumpagewinter22
44. NYSDECMap12.352_JES
45. POL-Recorded documents-2021-022175_DEED
46. POL-Recorded documents-2021-022176_DEED
47. POL-Recorded documents-2021-022177_DEED
48. Risk_Calcs_CE_5_08_23
49. Soule Boundary Line Agreement 2012
50. TugHill_Conservation Easement 2002
51. TugHill_Conservation Easement Amendment 2004

APPENDIX B—LIST OF FINDINGS

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/ Program Document	Project Developer Response and Date	RCE response and Date	Additional Project Developer Response and Date	Additional RCE Response and Date	Open or Closed
CAR 1							
NMF 1							
ADR 1	Please provide evidence to how the 10% check cruise process from section 2.10.1 of the inventory methodology was implemented in the field.	C3 3.1.1	The cruisers provided a summary on their check cruise procedure, now provided in the Inventory_Methodology folder (EmpireCarbon2022_Check Cruise Summary.pdf)	Thank you for providing this document. This item may be closed.			Closed
ADR 2	Please provide documentation of how the monthly growth fractions in Column G of the InvDate tab of the EmpireRiverlands_SiteVisit_RP_Co2_10_03_2022 workbook was established.	C3 3.1	In order to calculate monthly growth fraction for the project, we first downloaded 30-year average daily minimum temperatures for the nearest weather station from the ACIS NOAA Regional Climate Centers website (http://agacis.rcc-acis.org/). After that, the number of days between first and last frost are equated to the growing season length and are divided as a percentage per month they occur in to get the growth fraction per month	Thank you for providing this clarification. This item may be closed.			Closed
ADR 3	Please provide an equivalent 'Project 100 Year Harvest Volume' table as seen in the 'HarvestRevenue' tab of the 'EmpireRiverlands_100Yr_calcs_04_07_2023' document Related, please provide equivalent Project Cash Flow tables as seen in the 'Financials' tab of the same document.	B4	The modeled project scenario only constitutes a reasonable estimate of the project scenario used to calculate ERT offset projections. The actual project scenario harvest and associated ERTs will be updated and calculated on an annual basis. Therefore the current information provided sufficiently demonstrates a financial implementation barrier, as part of the three-prong additionality test in section B4 of the protocol. From the protocol: " When applying the financial implementation barrier test, Project Proponents should include solid quantitative evidence such as NPV and Internal Rate of Return (IRR) calculations". This NPV calculation can be found in the EmpireRiverlands_RP_ERT_HWP_05_11_2023.xlsx workbook on the 'Financial_Barriers_Test' tab.	Thank you for this explanation. After review of the provided documentation, independent confirmation of values, and internal discussion, it has been determined that the provided level of analysis meets both the financial barriers test and guidance from ACR. This item may be closed.			Closed
CR 1	The EmpireRiverlands_CarbonPlot_Methodology_04_07_22 document lists there being 250 plots, however the data provided includes 248 plots. Please clarify.	C3 3.1.1	During the inventory, it was determined that two plots were unmeasurable due to mapping errors and were dropped. The crew provided instructions on how the boundary should be adjusted. We conservatively did not adjust project boundaries outward, only inward. The methodology has been updated to reflect the actual number of plots in the project.	Thank you for this clarification and updating the methodology. This item may be closed.			Closed
CR 2	The DBH and Height growth values listed on the IndTreeGrow tabs of the EmpireRiverlands_Start_RP_CO2_12_01_2022 and EmpireRiverlands_SiteVisit_RP_CO2_10_03_2022 documents have different values for plots 129, 172 and 212. Please clarify.	C3 3.1	The SV CO2 calcs have been updated (EmpireRiverlands_SiteVisit_CO2_04_12_2023.xls) and there should no longer be any discrepancies in the IndTreeGrowth on any plots.	Thank you for making this update. This item may be closed.			Closed
CR 3	Cell D60 of the InvDate tab of the EmpireRiverlands_Start_RP_CO2_12_01_2022 workbook calculates the fraction of growth season elapsed between inventory and reporting date for plot 59 as being approximately two days worth of September growth, which is degrown. However the inventory date for that plot and the project reporting date are both 9/30/22. Please clarify.	C3 3.1	Thanks for identifying this issue. The growth for plot 59 should be 0 as the inventory date and the RPend date are same. This has been addressed in the new CO2 calc fie.	Thank you for making this change. This item may be closed.			Closed
CR 4	Cell E26 of tab Actual_20YR_HWP_Step_4_5 of the EmpireRiverlands_RP_ERT_HWP_12_01_2022 workbook references the value calculated in the Actual_RP1_HWP_Step_4_5 tab instead the corresponding value calculated in the Actual_20YR_HWP_Step_1_2_3 tab. Please clarify.	C3 3.2	This has been corrected in the updated ERT sheet.	Thank you for correcting this. This item may be closed.			Closed
CR 5	in the ACR_GHGPlan_EmpireRiverlands_10_04_22 document, 'Section E. Quantification' is blank. Why was this section not completed?	C,D	This section has been updated in the latest version of the GHG plan.	Thank you for updating this section. This item may be closed.			Closed
CR 6	Is the project enrolled in any other environmental asset programs for non carbon benefits?	B4	These lands are under conservation easements, provided.	Thank you for confirming this. This item may be closed.			Closed

CR 7	Are any threatened or endangered species known to be within the project area?	C1	The management plan outlines several species that could be present on the property in Section 15, which include Moor Rush, Schweinitz's Sage and Woodland Culweed. It also explains how their presence considered in management - namely by buffering RMZ areas implemented in both the project action and baseline constraints.	Thank you for confirming this. This item may be closed.			Closed
CR 8	How were the values in column H of the PlotSoilMU tab of the EmpireRiverlands_SiteIndex_Calcs_11_15_2022 document calculated?	C3 3.1	"Site index - Representative Value" or column H in the PlotSoilMU tab are determined by averaging the site indices by Mapunit key/MUSYM and by species within the SSURGO database (https://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx).	As the web soil survey is periodically updated, please provide the specific database used in these calculations.	The database file 'EmpireRiverlands_DownloadedSoilSiteIndex_03_22_22.csv' is provided in the SiteIndex folder of verification folder.	Thank you for providing this documentation. This item may be closed.	Closed
CR 9	The ACR_GHGPlan_EmpireRiverlands_04_12_23 document's discussion of FVS prescriptions refers to the FVS groups HW_Z3, HW_Z2 and MW_Z3, however these groups are not defined in the document. Please clarify.	C3 3.1	The groups are now defined in the page 34 of latest GHG plan, Section E, under "Baseline Stratification" header.	Thank you for clarifying this. This item may be closed.			Closed