



VERIFICATION REPORT

VERIFICATION OF THE GUALALA RIVER FOREST - ARB PROJECT (CAR1099/CAFR5137)

REPORTING PERIOD 6

5/9/2022
Version 2.0

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Abbreviations

ARB	Air Resources Board
APD	Authorized Project Designee
ANSI	American National Standards Institute
BMP	Best Management Practices
CAR	Climate Action Reserve
CH ₄	Methane
COP	Compliance Offset Protocol
CO ₂ e	Carbon Dioxide Equivalent
CP	Common Practice
EPA	Environmental Protection Agency
ERTs	Emission Reduction Tons
GHG	Greenhouse Gas
HWP	Harvested Wood Products
HWPCW	Harvested Wood Products Calculation Worksheet
ICS	Initial Carbon Stocks
MBL	Minimum Baseline
NPV	Net Present Value
NRCS	USDA Natural Resource Conservation Service
OMM	Offset Material Misstatement
OP	Offset Provider
OPO	Offset Project Operator
OPDR	Offset Project Data Report
RPF	Registered Professional Forester
S&A	S&A Carbon
t	Metric Tonnes
U.S.A	United States of America
USDA	United States Department of Agriculture

1 Introduction

S&A Carbon (S&A) has been contracted by The Conservation Fund (TCF) to verify the emission reductions generated by the Gualala River Forest - ARB Project (the Project). The verification process is required by the California Air Resources Board Compliance Offset Protocol for U.S. Forest Protocol (November 14, 2014) and Title 17, California Code of Regulations, Article 5. S&A verification activities began on 2/18/2022. This report presents the findings from the verification of the project's greenhouse gas (GHG) emission reductions/enhancements.

The Offset Project Registry (OPR) for this project is the Climate Action Reserve (CAR), listed as CAR1099/CAFR5137.

2 Project Overview

2.1 Description of project

The Project is an IFM project, consisting of approximately 13,540 acres of forestland in the state of CA. The property has a history of forest management that has resulted in the current forest conditions, which can be characterized as a young redwood Douglas-fir forest with a high component of tanoak. Compared to pre-settlement conditions, the forest is relatively young, structurally simplified, and contains a relatively high density of hardwoods. Almost all of the old growth was logged in the 1960's, with ground-based harvesting practices that were damaging to streams. Subsequent harvests removed all the residual old growth and most of the large second-growth. The project is currently zoned as a Timber Production Zone (TPZ). Future land use in this area will continue to be forest management.

The forest management activities used on the project have and will continue to consist primarily of light-touch selection and to employ uneven-aged silvicultural practices, and will maintain canopy cover averaging at least 40 percent across the entire forestland owned by the Forest Owner in the same Assessment Areas covered by the Project Area, as measured on any 20 acres within the Forest Owner's landholdings found in any of these Assessment Areas, including land within and outside of the Project Area.

The Gualala River Forest is owned and managed by the Conservation Fund (TCF). TCF is a non-profit land conservation organization whose mission is to both protect and conserve land in the USA and also to promote and sustain rural economies. TCF acquired the property in December 2011. The Gualala River Forest carbon project has been listed with the California Climate Action Registry (CCAR) since 2003, using version 2.1 of the Forest Project Protocol (FPP). The start date of the project was the date of the property acquisition: December 22nd, 2003. The first successful verification and registration occurred in 2011 and included carbon offset vintages for years 2007, 2008, 2009, and 2010. Since the first verification and registration with CCAR, TCF has successfully completed full verifications for the 2011-2014 vintage years. During this time, CCAR became the Climate Action Reserve (CAR) and new versions of the Forest Project Protocol have been released. The project is the transitioned to the California Air Resources Board (ARB) compliance program following the Compliance Offset Protocol – U.S. Forest Projects – Adopted: November 14, 2014.

This is the project's sixth reporting period under ARB.

Offset Project Commencement Date: 12/22/2003

Verification Start Date: 2/18/2022

Reporting Period Start Date: 6/1/2020

Reporting Period End Date: 5/31/2021

2.2 Offset Verification Services Scope and Criteria

The scope of the verification is to assess the Project's conformance with the ARB US Forest Projects Compliance Offset Protocol (COP) and other references cited below, for the sixth reporting period.

This verification will include an assessment of the project's conformance with the standard criteria. The scope will follow the pertinent reporting and verification requirements in COP sections 9 and 10. The verification will assess the project with respect to the baseline scenarios presented in the Offset Project Data Report (OPDR). This is a less intensive verification (without a site visit) of the sixth reporting period.

Specific verification tasks include:

- Verifying that actual monitoring systems and procedures are in compliance with Compliance Offset Protocol;
- Evaluating the GHG emission reduction/enhancement data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction/enhancement data is free from offset material misstatement of asserted emission reductions/enhancements; and
- Verifying that reported GHG emissions data is sufficiently supported by evidence.

The criteria for the offset verification services include:

- Title 17, California Code of Regulations, Article 5, Subchapter 10, Sections 95800 to 96022 (Regulation), April 1, 2019
- The ARB methodology entitled, "Compliance Offset Protocol U.S. Forest Projects" (COP), November 14, 2014
- The ARB "Guidance for Verifying Forest Carbon Inventories", September 9, 2013
- The ARB "Technical Guidance for Offset Verifiers: Verification of Offset Project Data Reports", October 2013
- The ARB "Guidance for Transitioning Early Action Projects to the California Air Resources Board's Compliance Offset Protocol U.S. Forest Projects", March 2015

2.3 Verification Objective

The purpose of this report is to document the verification process and to assess the Project's conformance with the California Air Resources Board (ARB) criteria listed below. The Offset Project Operator (OPO) for this project is The Conservation Fund. No Technical Consultants or Authorized Project Designee were involved in this project.

2.4 Materiality

The verification team must state with reasonable assurance that the percent overstatement of the OPO/APD's total reported GHG emission reductions and removal enhancements are no more than a 5.00% overstatement of the "true" GHG emission reductions and removal enhancements, as calculated by the verifier using the equation below (§95977.1(b)(3)(Q)). The analysis must consider all discrepancies, omissions, or misreporting, for the subset of data included in the data checks.

$$\text{Percent error} = \frac{[\sum \text{Discrepancies} + \sum \text{Omissions} + \sum \text{Misreporting}] \times 100\%}{\text{Total Reported Emission Reductions and Removal Enhancements}}$$

2.5 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets ARB criteria.

2.6 Findings

Throughout the verification, findings were recorded by the verification team as per verification guidance outlined in the COP and supporting documents cited above. Any discrepancies, omissions, or misreporting identified by the verification team were documented in the Issues Log (per §95977.1(b)(3)(O)). The Issues Log was submitted to the OPO. Prior to completion of the verification, all identified non-conformances were required to be addressed, and correctable errors were required to be fixed. The OPO submitted additional evidence for S&A's evaluation for conformance. The OPO corrected all correctable issues. The Issues Log and the Verification Report are shared with the OPO, the S&A verification team, and the OPR.

Please note, throughout the report reference numbers have been assigned to the various verification documents. These include both those prepared by the OPO and the S&A verification team. Specific details regarding document delivery dates, general descriptions and associated file names are found in Appendix A of this report. Some of these documents have been revised during the course of the verification; only the final versions are listed in Appendix A.

3 Summary of Reporting Period ROC's

During the verification process, the S&A verification team gathered evidence to evaluate the project design, the project implementation, and assess the accuracy of the GHG assertion associated with the reporting period.

After review of all project information, procedures, calculations, and supporting documentation, S&A confirms that Project reporting is accurate and consistent with all aforementioned criteria and requirements in the COP and the Regulation. S&A confirms all verification activities, including objectives, scope and criteria, level of assurance, and project documentation adhere to the COP. S&A concludes without any qualifications or limiting conditions that the Project (CAR1099/CAFR5137) meets the requirements of the ARB COP and Regulation.

S&A has verified the OPO's GHG assertion of **64,966** tCO₂e for the Reporting Period of 6/1/2020 – 5/31/2021.

	Total ROCs (Q _{ry}) (tCO ₂ e)	Total ROCs to Buffer Pool (tCO ₂ e)	ROCs net (Q _{ry after buffer}) (tCO ₂ e)
Total for RP6	64,966	12,497	52,469

4 Verification Methodology

4.1 Verification Team

Role	Name
Lead Verifier	Alexa Kandarlis
Independent Reviewer	Kyle Silon
Biometrician	Elizabeth McGarrigle
RPF	Thomas Blair (CA #2607)
Project Manager	Jillian Conner

4.2 Description of the Verification Process

S&A submitted a proposal to The Conservation Fund (TCF) for the ARB verification of the Project on 6/9/2021. TCF selected S&A as the Verification Body. Notice of Verification Services and Conflict of Interest (NOVS/COI) forms were initially filed with ARB and the OPR (CAR) on 1/19/2022. The COI form was subsequently approved on 2/2/2022. Verification activities began on 2/18/2022. The verifiers reviewed the Listing document and confirm that it is complete and accurate meeting the requirements of §95975.

A kickoff conference call was held on 2/18/2022. The project team and verifiers discussed initial findings from a desk review of submitted documents, targeting aspects of the initial and annual OPDR that might affect the desk review.

The verifiers reviewed the initial documents submitted by the OPO to prepare the Issues Log. The verifiers also assessed the eligibility criteria required to design, measure, and monitor the Project to the requirements of the COP and the Regulation (See §95977.1(b)(3)(D)(2)(a)-(e), and §95977.1(b)(3)(D) (2)(f)-(i)). Verifiers confirmed that these eligibility requirements were met. The Verification Plan was completed.

A draft Sampling Plan was prepared based on information available from the APD. The Sampling Plan considers the requirements of §95977.1(b)(3)(G)(1)) and evaluates the credibility and rigor of these methodology items. A risk evaluation was conducted assessing the size (both in area and carbon storage) of the GHG reservoirs. The final Sampling Plan summarizes the results of the sampling and the data checks performed on the sampled data.

As required by §95077.1(b)(3)(K), the Sampling Plan will be retained by S&A for a period of not less than 15 years following the submission of the Offset Verification Statement. All material received, reviewed, and generated by the provision of Offset Verification Services will be retained by S&A for the same period.

The verification process included exchanges between S&A and the APD, in order to gather additional information for review and examination. These exchanges included two rounds of an Issues Log by S&A to which the OPO was required to respond. The Issues Log is a confidential document, available under separate cover. With responses to the issues as well as supplementary information, S&A was able to close all issues and render a positive verification opinion. Verifiers confirmed in an email dated 4/28/2022 to the OPO that all remaining issues were satisfied in the responses to the final Issues Log. A final call to close the verification was held 4/28/2022. Members of the verification body and the APD were present on the call.

S&A auditors drafted the Verification Statement and Verification Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and verification assessment. The Verification Report and Verification Statement were then presented to the OPO/APD for review and comment on 4/28/2022. Upon approval from the OPO, S&A uploaded the Verification Report and Verification Statement to the OPR website for registry review.

5 Verification Findings

Please note, non-conformances or observations identified during the verification are included in the “Issues Log”. All findings related to verification team’s review of evidence submitted by the OPO are included within this verification report and the final Issues Log. Data checks for many items are available in the verifier’s data check log.

5.1 Project Eligibility and GHG Assessment Boundary

COP § 2.1.2, 2.2

This IFM Project continues to take place on approximately 13,540 forested acres of private land with greater than 10% tree canopy in Mendocino County, CA. The property has a history of forest management that has resulted in the current forest conditions, which can be characterized as a young redwood Douglas-fir forest with a high component of tanoak. Compared to pre-settlement conditions, the forest is relatively young, structurally simplified, and contains a relatively high density of hardwoods. Almost all of the growth was logged in the 1960’s, with ground-based harvesting practices that were damaging to streams. Subsequent harvests removed all the residual old growth and most of the large second growth. The project is still currently zoned as a Timber Production Zone (TPZ).

The verifiers are reasonably assured the land is still privately owned and that ownership details have not changed since the project’s initial verification based on reviewing the project Deeds, parcel tax list, and GIS project area and historical shape files; assessing marked project boundaries during the site visit during the last, full verification; conducting interviews with the OPO and other relevant stakeholders about land ownership; and reviewing available on-line tax information. Verifiers also georeferenced a random selection of parcels (plot maps) to provide assurance that the parcels provided in the Deeds still lie within the project area as well as to assess the accuracy of the GIS project boundary. Verifiers confirmed that all parcels reviewed are within the project area and that they correlate reasonably well with the delineated GIS project boundary.

Sources used by the verifiers to assess the percentage of tree canopy included reviewing the latest, publicly available aerial imagery (NAIP 2020) and project documents (maps, RP5 site visit observations & harvest records). Imagery used by verifiers appears comparable to a map submitted by the OPO as Attachment E of the listing documents. Based on this imagery and site visit observations during the previous, full verification, the verifiers confirm that the project property exhibits greater than 10% tree canopy.

The forest types are native to the area and are comprised of multiple ages and mixed species. Sustainable harvesting criteria are met by employing uneven-aged silvicultural practices and maintaining canopy retention averaging at least 40% across the forest, as measured on any 20 acres within the entire forestland owned by TCF, including land within and outside of the Project Area (as

covered in COP §3.8.2 below). Based on discussions with the OPO and RP5 site visit observations, the project does not use broadcast fertilization. The OPO attests that no broadcast fertilization has been or is being employed. The Project is an Early Action project (CAR 660), and was previously registered through CAR as an Improved Forest Management Project, protocol version 3.2, and recently transitioned to an ARB IFM project. See COP 3.2 below for further detail. The project has only recently transitioned to the 2014 ARB protocol, under which it is now in its sixth reporting period.

The initial OPDR states the management activities that will lead to increased carbon stocks in the project area compared to the baseline are primarily of light-touch selection. This harvesting approach leaves more standing volume after harvests than is modeled in the baseline harvesting regimes. The project is now managed to increase timber stocking (both quality and quantity) with a variety of uneven-aged silvicultural approaches (primarily single-tree selection, but with some group selection and commercial thinning harvests). Forest management of the project is committed to growing the forest toward a fully stocked condition by cutting less than growth. The project also continues to employ wider no-harvest “core zone” riparian buffers than required under the California Forest Practice Rules. The combination of the reduced harvest levels and streamside retention requirements result in an increase in standing carbon stocks. This is an eligible activity under COP §2.1.2.

The OPO attests that all project documentation and reports that reference carbon stocks have been reviewed by a Professional Forester, in this case, a staff member of the OPO (Lauren Fety), who is a CA RPF (#3149). Verifiers confirmed the good standing of this individual’s certification through a check of Certified Foresters on the California State Government website (Board of Forestry & Fire Protection).

The verifiers uncovered no evidence that the Project was previously listed as an additional Early Action project (beyond CAR 660) or as a Forest Project under any other voluntary or compliance protocol by checking the following registries:

- Verified Carbon Standard (<http://www.vcsprojectdatabase.org/>)
- American Carbon Registry (<https://acr2.apx.com/myModule/rpt/myrpt.asp>)
- Climate Action Reserve (<https://thereserve2.apx.com/myModule/rpt/myrpt.asp>)

Verifiers also checked these registries for evidence of any ARB compliance offset projects that occurred within this same project area. The Climate Action Reserve is the only registry that lists the current project (CAR1099/CAFR5137). No evidence of double counting was found.

COP § 3.1, 3.1.1, 3.1.2

The Project is still **not** mandated by any law, statute, or regulation, and verifiers found no evidence to the contrary. The verifiers conclude with reasonable assurance that the Project offset credits generated are still additional to any laws and regulations and exceed a conservative baseline scenario. Furthermore, the verification team also confirmed that the project continues to meet all legal and contractual requirements to allow it to be listed using this compliance offset protocol.

The verification team confirmed that there continues to be several legal constraints that affect forest management in the project area, and that these continue to be those identified in the initial OPDR. Confirmation of continued adherence was achieved through review of local mandates and an attestation by the local project forester that all constraints listed in the initial OPDR were in fact those that applied to the Gualala River Project area.

The legal constraints that affect forest management in the project area continue to include the CA Forest Practice Rules that govern how forests in this region can be managed. These rules limit harvests within stream zones and specify what types of management may be applied to different types of forests. More broadly, the federal Endangered Species Act compels forest landowners to take steps to protect endangered species, and for the Gualala River Forest Project, this means restricting harvest around Northern Spotted Owl nesting sites. The CA state Endangered Species Act also protects and preserves native species and their habitats.

As was also determined during the project's initial ARB verification, the verifier team was able to determine that the establishment of the baseline included harvest buffer zones and harvest limits which incorporate the appropriate constraints as listed in the OPDR and other documentation to abide by all legal constraints. The Gualala River Forest Project uses spatially explicit modeling of forest stands to separately model constrained and unconstrained harvestable acres. The unconstrained harvestable acres fall outside of any stream zones and do not impact any endangered species. These areas can be managed to produce the highest volume of timber under the CA Forest Practice Rules. Constrained areas that can be harvested include some portions of the stream zones and these areas were modeled separately using a light- touch silviculture to meet the requirements of the CA Forest Practice Rules.

Lastly, areas that were unable to be harvested due to legal constraints based on the CA Forest Practice Rules or endangered species were grown forward with no management. Assertions made by OPO that legal requirements for the Project were appropriately modeled in the baseline were confirmed correct once more.

The Nature Conservancy holds two conservation easements that restrict the management of the Gualala Project and prevents future subdivision and development of this property. These easements are not considered to be qualified according to the Protocol.

The first conservation easement was purchased from the original landowner, Coastal Ridges LLC, with funds from the California Wildlife Conservation Board in November 2011. One of the conditions of the first conservation easement is that the terms and conditions of the easement – such as increased watercourse and lake protection zones – were incorporated into the Gualala Project baseline analysis. This first easement was transferred to The Nature Conservancy. After The Conservation Fund purchased the Gualala Project, a supplemental conservation easement was sold to The Nature Conservancy in December 2011. Because the sale of this second easement occurred after project commencement and development, it was not incorporated into the baseline modeling per section 6.2.1.2(3) of the Protocol.

The verification team confirmed throughout the offset verification process that GHG emissions reductions and removal enhancements occurred beyond the levels specified in the conservation easements, associated Timber Harvest Plans, and memorandum agreements, and were thus not legally required.

An Improved Forest Management Project automatically satisfies the performance test.

COP § 3.2

The offset project commencement date is 12/22/2003. This commencement date was selected during the early action project development, which is when the original owner (Coastal Ridges LLC) acquired the tracts that make up the project area.

The Gualala River Forest carbon project was originally listed with the California Climate Action Registry (CCAR) in 2003 using the Forest Project Protocol (FPP). The first successful verification and registration occurred in 2011 and included carbon offset vintages for years 2007, 2008, 2009, and 2010.

Since the first verification and registration with CCAR, TCF has also successfully completed full verifications for the 2011-2014 vintage years, during which, CCAR became the Climate Action Reserve (CAR) and new versions of the Forest Project Protocol were released. The project then transitioning to the California Air Resources Board (ARB) compliance program following the Compliance Offset Protocol – U.S. Forest Projects – Adopted: November 14, 2014. This report is the sixth reporting period under that program.

COP § 3.3, 3.4

The Project Crediting Period for offset projects using the COP is 25 years. The crediting period is coincident with the start of the initial reporting period for the ARB program, 1/1/2015, and ends no later than 12/31/2039. The current reporting period includes 6/1/2020 to 5/31/2021. The OPO will monitor the forest carbon stocks for a period of 100 years following the last year of the issuance of any offset credits. These assertions are made in the listing and OPDR documents.

COP § 3.5

No Qualified Conservation Easement is in place on this property. This was confirmed by the OPO in the OPDR and no evidence of a qualified conservation easement was found in a review of the deeds and other documentation.

COP § 3.6

The project land was found to still be privately owned and located within the jurisdiction of Mendocino County, CA. According to the OPDR, no tribal interests or land ownership are documented within the project area; Centroid latitude and longitude coordinates are approximately 38.81911 and -123.41304, respectively. The project documentation includes all of the required descriptions and maps required by the protocol, and all this information is available in the OPDR and project listing documents, and was confirmed by the verifiers to be in good order and up to date.

COP § 3.7

In the listing document, the OPO attests that the project is in compliance with all applicable laws.

The following laws and regulations were reviewed with the OPO and relevant stakeholders during the verification. Verifiers found no evidence to suggest the project was not in compliance with these laws and regulations during the reporting period:

- Z'Berg-Nejedly Forest Practice Act of 1973 (California Public Resources Code - Division 4, Chapter 8)
- California Forest Practice Rules (Title 14, California Code of Regulations, Chapter 4)
- California Timberland Productivity Act of 1982 (Gov.C. 51100 et seq.)

- California Environmental Quality Act (CEQA) (Pub.Res.C. 21000 et seq.)
- Porter-Cologne Water Quality Control Act (California Water Code, Division 7. Water Quality)
- Clean Water Act of 1972 (33 U.S.C. §1251 et seq.)
- California Endangered Species Act (Fish & G.C. 2050 et seq.)
- Endangered Species Act of 1973 (16 U.S.C. 1531-1544, 87 Stat. 884)
- Conservation Easements – legally binding management constraints
 - The Nature Conservancy holds conservation easements that restrict the management of the Gualala River Forest Project area and prevents future subdivision and development of this property.
- Timber Harvest Plans – legally binding management constraints

The verifiers can confirm that the project is compliance with all applicable local, state and federal laws, requirements and regulations.

COP § 3.8.1, 3.8.2

Native Species

The annual OPDR states the project area is still comprised of at least 95% native species. Based on the OPO's supporting calculations for the percentage of standing live basal area by species, for the project inventory, approximately 100% of the species in the project area are native to the region (confirmed by the team Registered Professional Forester). The verifiers calculated similar figures using the individual tree data provided, confirming the percentage of native species still meets the 95% or greater COP criteria.

The OPDR's calculations show that composition of the native species within the project area is still mixed, with no single species exceeding the species diversity index associated with the project's assessment areas. The verifiers reviewed the calculations for relative species distribution and confirmed that no species exceeds 60% depending on strata, by basal area. The maximum concentration continues to be for Tanoak, coming in at approximately 38%.

Sustainable Harvesting Practices

The entire project area is certified under SFI (Sustainable Forestry Initiative). Verifiers confirmed this by reviewing the SFI certificate, which shows the comprehensive listing of forestland which has received these certifications, and for which remain valid through the entire reporting period (Certificate # NSF-SFI-FM-C0144679). Certification under this forest certification program demonstrates the project's conformance with the sustainable management criteria of the COP. All lands owned by the Forest Owner/OPO are SFI certified, while all landholdings in the California redwood region are dual certified under SFI and FSC.

Age-class distribution

The distribution of age class achieved the Protocol requirements. Age classes were determined based on the average age of measured site trees within each watershed during the initial inventory. The Project is maintaining its age classes by ensuring no more than 40% of forested acres are in ages less than 20 years old. The verifier confirmed this by reviewing measured site tree data that was supplied according to watershed along with GIS analysis, and noted that ages are easily larger than 20 years. The project has thus demonstrated that far less than 40% of the forested acreage is in younger age classes. Further, the verifiers confirmed that all harvesting activities in the project area through previous reporting periods involved single tree selection and group selection silviculture which represent treatment types that aren't considered to have implications on the age classes of the

portions of the project area that have undergone timber harvesting. Lastly, while onsite during the previous full verification, the verification team did not observe any significant areas of forest in ages less than 20 years.

Structural Elements

The natural forest management criteria require structural elements, in the form of standing and lying deadwood, are retained in ecologically sufficient quantities in the Project Area. For portions of the Project Area that have not recently undergone salvage harvesting, the COP requires projects to demonstrate the higher of either: 1) at least 1% of standing live carbon stocks in standing deadwood or 2) at least one metric tonne, on average, of deadwood per acre, or progress towards that goal. Based on discussions with the OPO and onsite observations during the RP5 site visit, verifiers were assured there has been no recent salvage harvesting on the Project Area.

At the end of the reporting period, the OPO's value for the actual onsite carbon for standing dead wood within the entire forested project area was that of 1.37 metric tons of carbon per acre (equivalent to 2.09% of standing live carbon). The verifiers calculated similar values.

Both the OPO and verifiers found that the standing dead wood quantities, in terms of percent of standing live carbon, meet the required threshold values established in the COP §3.8.2. Per the Project's management plan, in section VI of the initial OPDR, no dead wood is to be removed from the Project Area. The plan goes further to state that, "structural elements will be retained and recruited as would naturally occur in the forest. When timber harvesting does occur, the silviculture will retain standing wood in the form of snags for wildlife trees. Tops will be left in the woods during harvesting to increase down wood recruitment; lying dead wood will not be removed from the forest."

Through these efforts, the verification team is reasonably assured that standing and lying dead levels across the property will increase commensurate with management activities in favor of the Project. Further, the verification team did not note any active removal of standing or lying dead wood while onsite for the full, RP5 verification, and lying dead wood appeared to be commensurate with recruitment from standing dead trees.

Requirements of COP §3.8.1/3.8.2 are satisfied.

COP § 3.8.3

Since the project start date, the OPO's project monitoring worksheet shows no decrease in standing live carbon stocks. Verifiers confirmed that these calculations are correct.

COP § 3.8.4

The intent of this section of the COP is to limit the regeneration harvests in even-aged management systems to stands no greater than 40 acres. Harvested stands must also meet certain criteria for age or regeneration height in adjacent stands. Verifiers reviewed harvest operations of previous reporting periods over recent aerial imagery to assess how much of a designated "harvest block" from the GIS files had actually been treated. Finally, verifiers discussed with the OPO's team the procedures in place to document treated areas, in order to better understand this aspect of monitoring for the project.

Verifiers found no evidence that even-aged management occurred in these harvested areas, and that no treated area was greater than 40 acres. Furthermore, harvest areas reviewed met the age-height criteria in adjacent stands. Verifiers find the project complies with the intent of COP §3.8.4.

COP § 4

The OPO has submitted OPDR map appendices for the project area as part of the initial OPDR appendices. Geographical coordinates are included in Part V of that OPDR. A description of the Assessment Areas encompassing the project is included in OPDR Part V (A) as well as the determination of the project area in section B. Present and historical land cover/land use, forest vegetation type, land pressures, climate zone classification, site class, zoning and project land use are also described in this section of the OPDR. GIS shape files were also provided. See Section 5.2 (below) for the verifiers review for the determination of site class for the project area. The verifiers confirm that the information provided above complies with the requirements of the COP (§4 & §9.1.1.1 (15) (a-l)).

Verifiers evaluated the depictions of physical boundaries and stand typing (stratification) of the project area by overlaying the associated shape files with recent orthophotographs, private & federal property boundaries, survey monuments, and topographic features. Stand typing and property boundary lines were also assessed during the site visit verification of RP5 and verified at various points using a Garmin GPS device. All verifier checks against both property boundaries and stand typing confirmed the accuracy of these data.

Non-forest areas consist of interior roads, natural grasslands and other non-timber areas greater than 2 acres. Verifiers checked the procedures and calculations used, and examined mapped areas associated with these exclusions, and found them to be accurate. Verifiers also concur with the calculated Project Area (13,539 acres in total, with 13,447 forested).

COP § 5.2

The following SSRs (OPDR Table 8) were reviewed for inclusion in the Offset Project Boundary:

Project: IFM-1, IFM-3, IFM-7, IFM-8, IFM-14, IFM-17

Baseline: IFM-1, IFM-3, IFM-7, IFM-8, IFM-17

All appropriate SSRs are included. IFM6 is excluded from the project and baseline because the conditions in Table 5.2 (COP) that would require inclusion of this pool (deep ripping, furrowing, or plowing where soil disturbance exceeds 25% of the Project Area, or mechanical site preparation that is not conducted on contours) are not planned. Likewise, IFM-9 is excluded as site preparation is not expected to occur on more than 25% of the project area over the project life, nor is mechanical site preparation expected to be conducted on contours.

5.2 Inventory Methodology

COP Appendix A.1

The property has a history of forest management that has resulted in the current forest conditions, which can be characterized as a young redwood Douglas-fir forest with a high component of tanoak. Compared to pre-settlement conditions, the forest is relatively young, structurally simplified, and contains a relatively high density of hardwoods. Almost all of the old growth was logged in the 1960's, with ground-based harvesting practices that were damaging to streams. Subsequent harvests

removed all the residual old growth and most of the large second-growth. The project is currently zoned as a Timber Production Zone (TPZ). Future land use in this area will continue to be forest management.

A check against the ARB assessment area map confirms that the entire project area is located in the *Northern California Coast* Supersection. The OPO has elected to classify the Coast Redwood/Douglas-fir Mixed Conifer Assessment Area as high site class for purposes of common practice value quantification, which makes up approximately 86% of the project area. The Northern California Coast Mixed Oak Woodland Assessment Area is not distinguished between high and low site classes and is therefore set to the appropriate “all” value. The OPO elected to choose a conservative high site class for the Coast Redwood/Douglas-fir Mixed Conifer Assessment Area. As noted in Appendix F of the 2014 Protocol, “high” site class refers to U.S. Forest Service FIA assigned site class productivity codes I-III.” Assessment Areas are therefore appropriately stratified following this requirement. The species evident on the property and in the inventory also confirm the appropriateness of the choice of the assessment areas. The species evident on the property and in the inventory also confirm the appropriateness of the choice of the assessment areas. The Common Practice Statistic associated with each Assessment Area and Site Class Stratum was appropriately identified by Assessment Area. Assessment Areas were checked in GIS and confirmed accurate both during the desk review as well as during the site visit of the previous reporting period.

Finding for COP Appendix A.3, item 2

The OPO conducted an initial forest carbon inventory within the project area in 2015. This original inventory was based on a systematic sample of the forest. Nested plots were installed on a square systematic grid 25.4 chains on a side (1,675 ft). The plots were originally installed in 2008 to develop the Early Action Project and were then remeasured in 2015 to comply with the Protocol carbon stock inventory specifications. The Gualala Forest project and inventory only has 1 stratum, and the simple random/systematic stratified sampling approach is thus calculated accordingly.

The forest inventory is updated yearly to reflect tree growth. Plots within a harvested area or other disturbed areas are re-measured within a year of the disturbance. Additionally, a portion of plots is re-measured on a rolling basis as a continuous forest inventory (CFI). Plot data from the previous field visit is removed, archived, and replaced by the fresh measurements. After new data is incorporated into the forest inventory, all plots are updated using FORSEE to model the forest at the end of the reporting period. The inventory updates adjust the forest inventory by determining the annual DBH and height increment for each tree in FORSEE, then adjusting the tree by the applicable portion of annual growth to reporting period end. The growth and yield model used only applies to standing live trees as there is not an appropriate method to model standing dead trees and field measurements are held constant until the plot is revisited.

Detailed inventory procedures and specifications are described in Appendix A of the OPDR. Verifiers confirmed that these processes were a) in conformance with USFS and other generally accepted professional standards; and b) effectively followed by the inventory crews except for any minor discrepancies noted in the verifiers Issues Log.

The original inventory consisted of the installation of just over 200 plots across the project area, in a simple random/systematic stratified sampling design of field measurements, which is fully described in Appendix A and B of the OPDR. Verifiers found the inventory design met the intent of the requirements for this section of the COP. Monumentation was adequate and verifiers were able to

relocate all verification sample plots visited during the site visit of the previous reporting period. Treatment of edge plots, where a portion of the plot, but not the plot center, is off property and the ownership boundary is clear utilized the Walkthrough Method to eliminate bias in boundary overlap situations. Plot centers were still in place and trees marked as described in Appendix A.

Finding for COP Appendix A.3, item 3

Appendix B of the OPDR contains details about the modeling process and also the methods used to calculate live and standing dead carbon stocks. The processing methods were found to be thorough, systematic, and to follow the COP guidance for projects within CA, WA and OR. Verifiers performed numerous data checks on the OPO's application of these techniques, including the calculation of carbons stocks from inventory data as required by the protocol. The verifier calculations agree with the OPO calculations within a close tolerance.

Finding for COP Appendix A.3, items 4-8

Original inventory data were collected by either OPO staff or by contracted timber cruisers using field and digital data recorders and then processed to the OPO's forest inventory growth and yield database. During the site visit of the previous reporting period, verifiers had various discussions with the OPO staff regarding the inventory process including measurements, procedures, data management, processing and tracking and reporting. Verifiers also asked staff to provide descriptions of the sampling methodologies for specific situations at plots along with requests to measure tree diameters and/or heights in order to assess the contractor's understanding of the inventory specifications and technical competency. Verifiers acknowledge that the entire OPO staff was highly experienced, very familiar with the region's forests and management, and understood the inventory protocol.

The verification team was able to confirm that the OPO has systems in place in order to ensure that all of the forest inventory data is check-cruised for accuracy and completeness of field measurements, and that the check done is completed on a cruiser-by-cruiser basis. The check cruise passes if total merchantable BF/acre and metric tons of C/acre are within 10% of the check cruiser's estimate and if these estimates are not statistically different using a paired t-test at the 90% confidence level. After field data collection, values are transferred into Microsoft Access for another level of QA/QC review. This process is also discussed in the Modeling Plan (Section III).

Comprehensive inventory data and carbon calculations were available from the OPO and were reviewed by verifiers as noted in the previous findings. No discrepancies were found between trees observed on the sample plots and trees recorded by the OPO, indicating no reason for suspicion about the accuracy of the transfer of inventory data to computer files.

The processing of inventory measurements into estimates of volume and carbon occurs in a sophisticated, custom system developed by TCF, primarily in an MS Access database. The OPO validates, processes, and maintains inventory data. These systems were found to be sufficiently detailed, with appropriate internal controls, to meet the standards set forth by the protocol and by the profession of forestry. Details of the data management and analytical systems are provided in Appendix A of the OPDR. All procedures described in various process documents appear to have been followed. A change log has been provided that documents changes to inventory procedures and data processing. Procedures for updating the inventory and estimates of future period stocks are provided in Appendix A.

To assess the OPO's internal QA/QC procedures discussion and questions were discussed with their data management staff. The verifier team confirmed that the project uses a forest growth and yield model as well as in-house computer code to manage the forest inventory and to make projections of future forest conditions. Currently, TCF uses the FORest and Stand Evaluation Environment (FORSEE) Software developed by the California Growth and Yield Modeling (CAGYM) cooperative (<http://www.cagym.com/>). FORSEE is an approved growth model found in the Protocol. Use of the model and data management systems are also further discussed in the Modeling Plan.

TCF develops long-term harvest plans and schedules for the project. Harvest layout and timber sale administration, contracting and monitoring is conducted by the OPO's timberland manager, Scott Kelly. Verifiers interviewed Scott Kelly and were able to confirm data management and storage processes to ensure these were in line with the requirements of the protocol.

The verifiers concluded the data management and processing systems are adequate to ensure the integrity, accuracy, and transparency of the GHG data. These systems are also appropriate for maintaining and storing forest management records, and has the management policies in place to provide accurate information effectively and efficiently for project reporting. The OPO backs up data on a regular basis and attests to having systems and procedures in place that will ensure retention of required documents for a period of at least 15 years.

The entire inventory data set was also run through the verifier's carbon calculation tool. This provided the following results:

- The total estimate of IFM1+IFM3 for the initial inventory calculated by the OPO was less than the verifier's calculation using that same inventory data by 6.32 tCO₂e, over a total of 3,291,345 tCO₂e (less than -0.0002% difference).

Based on these assessments, the verifiers conclude the procedures for inventory methodology, data processing, and data management for onsite carbon stocks are sound. Supporting documentation on the data checks performed in this section is available in the verifier's data check log and within the Issues Log.

Identification and descriptions of known or potential disease(s) that may affect the health of the project's inventory have been described within Appendix A of the OPDR and the Forest Management Plan. Verifiers have reviewed these documents and confirm that these documents adequately and accurately provide the necessary information to meet the intent of the COP.

Finding for COP Appendix A.4

The sampling error was recalculated based on the verifier calculations and was shown to be reasonably close with the OPO's calculation (OPO 5.3%; VB 5.3%). The appropriate confidence deduction is calculated as 0.3% and applied correctly in the Monitoring Calculation worksheet.

5.3 Baseline Carbon Stocks

COP § 6.2.1 steps 1-4

Common Practice level of above-ground, standing live carbon stocks was correctly determined using the Northern California Coast Supersection. The project was confirmed by the verifiers to reside in this Supersection. Common Practice level per-acre values agree with the assessment area data on

the ARB website. Calculation of weighted average Common Practice (CP) value for the project area follows the guidance in COP Appendix F, and has not changed since the initial ARB verification.

The Protocol requires the use of the of Forest Inventory and Analysis (FIA) productivity classes for the differentiation of “high” and “low” sites for common practice baseline assessment (Protocol, Appendix F). The Forest Inventory and Analysis (FIA) site class for the project area is assumed to be “high” (FIA site productivity class code 1-3); as no reliable FIA productivity site classes were available for the project area. The Dunning’s timber site class for the property is predominantly class III. Site tree information used in forest modeling was collected during the 2015 inventory.

As this was not an initial verification, verifiers examined the initial carbon stocks (ICS) provided by the OPO in the OPDR and concur that the ICS (106.63) is lower than CP (175.28) as reported in the OPDR. Because ICS is less than CP, a high stocking reference assessment was completed in order to arrive to the minimum baseline level (MBL). A High Stocking Reference (HSR) analysis was provided to the verification team that meets Option 2 of Section 4.1.1 of the EA Transition Guidance document. This analysis estimates the Minimum Baseline Level using Equation 6.6 in the Protocol. The verification team performed a cursory review of the analysis provided, and is reasonably assured that the Minimum Baseline Level estimate of 106.63 mtCO₂e/acre (derived in the High Stocking Reference Analysis provided) is correct, as was also verified during the project’s last full verification.

In compliance of the Protocol Appendix B Section B.3, a suitable modeling plan was incorporated into the OPDR to guide the reader and assist in future updating of baseline and actual carbon stocks. As this was not an initial reporting period, verifiers reviewed the model plan but did not scrutinize outputs. If the cursory review had shown elements of concern they would have been detailed as issues.

The baseline harvest regime was also determined using FORSEE and was reviewed by verifiers who uncovered no further issues. A summary of the carbon stocks for each pool is reported in the Annual OPDR.

A comparison of the OPO calculations against the verifier calculations is provided in Section V below. Additional documentation on the data checks performed in this section are available in the verifier’s data check log.

COP § 6.2.1.3

Since this is not a full initial verification, a full review of the project's financial feasibility was not carried out by the verification team. Instead, a cursory assessment of the results obtained during the last verification was conducted and no issues that required further investigation were found. In review, the verifier team is reasonably assured that the test for financial feasibility of the baseline model was run in accordance with section 6.2.1.3 of the Protocol, and that conditions have not changed during this reporting period. The analysis showed there is a positive net present value (NPV) associated with the harvesting of timber under the baseline scenario. The baseline scenario was also re-checked to ensure that it reflects all legal and regulatory constraints and that the costs of logging and values of logs were conservatively estimated so these conclusions will likely hold even with significantly worse market conditions and/or harvesting costs. The result of this analysis showed a positive NPV throughout the baseline modeling period.

COP § 6.2.3

Baseline carbon in harvested wood products was determined from the FORSEE but was not reviewed in depth by verifiers for this non-initial reporting period. The amount of carbon transferred to harvested wood products is calculated through the use of the Harvested Wood Products Calculation Spreadsheet.

Use of the correct Supersection and Mill efficiencies is verified. Product breakdown within HWPCS used the default values. While verifiers initially asked why product breakdowns based on project HWP were not applied, it was determined that product breakdowns from project HWP could not readily or accurately be determined. Average wood volume delivered to mills, carbon in mill delivered trees, and correct transfer of values between this and the ROC/ARBOC Monitoring Calculation worksheet is verified for the current period.

5.4 Project Carbon Stocks

COP §6.2.4

The end of reporting period carbon stocks were calculated using the 2015 inventory grown ahead to the end of the reporting period and the current volume and biomass equations. Verifier calculations confirm the appropriate use of these equations and also confirm that the OPO's end of reporting period carbon stocks is within 6.32 tonnes of the verifiers' estimate of 3,291,351 tonnes (as calculated by the verifier). This 0.0002% under estimate is mainly attributed to slight differences in strata averages and rounding. OPDR reporting is consistent with the estimates shown in the OPDR and ARB Monitoring Calculation worksheets. Additional review of the methods and results of the carbon stock inventory are provided in the inventory section above.

As noted above, FORSEE is utilized to grow the inventory data to the end of the reporting period. While a complete carbon inventory was conducted in 2015, a portion of the plots are remeasured each year. The most recent inventory for each plot was grown in a 5-year time step, with single-year growth determined by linear interpolation. The portion of annual growth between the inventory date and the end of reporting period date is applied to each tree to develop an end of reporting period treelist.

COP § 6.2.4

A carbon inventory that was started in 2015 and that then has been continuously updated, along with verified biomass equations, were used to calculate the onsite carbon stocks for the end of the reporting period. Any harvesting activity that occurred between the completion of the inventory and the end of the reporting period were accounted for within this data set. Average carbon stock by strata was used to produce weighted total Onsite Carbon Stocks. The two primary carbon pools for the initial and the reporting period stocks, IFM 1 and IFM 3, are reported in the initial and annual OPDR, respectively.

Additional information supporting the OPO's compliance with the COP's Appendix A.3, items 4-7 has been included in the inventory methodology section of this report (above).

Verifier data checks confirm: (1) the appropriate use of these equations; (2) the appropriate tree and plot level data was utilized; and (3) that the ICS estimates, in total, are very similar to verifier calculations (<0.1%). OPDR reporting is consistent with the estimates shown in the OPDR workbook. Additional review of the methods and results of the carbon stock inventory are provided above.

COP § 6.2.5

The process of determining actual carbon in harvested wood products is described in OPDR, the Actual Carbon in Harvested Wood Products was verified to agree with the values given in the verified mill reports provided by the OPO. The OPO filled out a HWP calculation worksheet to determine the storage rates for baseline and project harvested wood products and used the default product proportions. Details on the checks performed on the reporting period harvest volumes and quantification of carbon storage in harvested wood products can be found in the verifiers' data check log.

COP § 6.2.6

Equation 6.10 of the COP was used correctly to quantify the secondary effects of the project. Twenty percent of the difference between the actual onsite carbon harvested and the baseline carbon harvested is noted in the OPDR. The verifier checked the calculation of the built-in equations in the ARBOC Monitoring Calculation worksheet and confirm that it is correct.

5.5 Calculation of GHG Reductions and Removals

COP § 6

The OPO has provided the ROC/ARBOC Monitoring Calculation worksheet as the implementation of COP equation 6.1. This document accounts for project and baseline stocks, project and baseline harvested wood products, HWP storage, secondary effects, buffer pools and any reversals. All data entered by the user into this workbook is consistent with supporting documents. Calculations embedded in the worksheet were checked and confirmed to be correct by the verifier.

5.6 Reversal Risk Rating

Finding for COP Appendix D

The table below presents the verifiers' findings pertaining to the Project's Reversal Risk Rating, following the guidance in the COP Appendix D. The verifiers concur with the assessment offered in the OPDR section **VIII(E)** and found that it complies with the protocol guidance for each risk type. The table summarizes the evidence used to support each risk level.

Risk Type	Conform	Finding	OPDR	Verif. Check
Financial	Y	Default	5%	5%
Management: Illegal removal of forest biomass	Y	Default	0%	0%
Management: Conversion of project area to alternate land use	Y	Default	2%	2%
Management: Over-harvesting	Y	Default	2%	2%
Social	Y	Default	2%	2%
Natural disturbance: Wildfire	Y	Default	4%	4%
Natural disturbance: Disease or insect outbreak	Y	Default	3%	3%
Natural disturbance: Other episodic catastrophic event	Y	Default	3%	3%

Risk Type	Conform	Finding	OPDR	Verif. Check
Cumulative Risk	Y		19.236%	19.236%

6 Summary Table of Data Checks -- § 95977.1(b)(3)(L)

A summary of selected data checks for project are provided below. The assigned ranking reflects both the size and uncertainty associated with these SSRs. These and other data checks performed (along with narrative details of the check and results) are included in the verifiers data check log.

SSR (rank)	Data reviewed	Reported (OPO) tCO ₂ e	Calculated (VB) tCO ₂ e	Discrepancy tCO ₂ e	Impact on misstatement/ conformance
	Checks performed				
Rank 1 Project Stocks IFM1, IFM3 (A _{Consite, end RP})	OPDR and supporting modeling documents, Model appropriateness and use.	3,291,345	3,291,351	(6)	Impact on OMM Discrepancy due to slight difference in rounding values. Not correctable. The OMM is based on this discrepancy alone. See below.
	Model calibration. Model performance against independent benchmarks. Recalculation of carbon stocks using inventory trees and COP methods. Grow back/forward methods.				
Rank 2 Project Stocks IFM1, IFM3 (A _{Consite, boRP})	OPDR and supporting modeling documents, Model appropriateness and use.	3,208,637	3,208,637	0	No impact on OMM
	Model calibration. Model performance against independent benchmarks. Recalculation of carbon stocks using inventory trees and COP methods. Grow back/forward methods.				
Rank 3 Baseline stocks IFM1, IFM3 (B _{Consite, end RP})	OPDR and supporting documents, calculation worksheets.	2,031,646	2,031,646	0	No impact on OMM
	Checks of calculations that implement COP 6.3.1.				
Rank 4 Quantified GHG removal enhancements	OPDR, supporting workbooks	64,966	64,966	0	No impact on OMM This item checks that equation 6.1 was used
	Checks on all OPDR entries. Checks worksheet calculations.				

(QR _{end RP})					correctly. (APD values).
Rank 5 IFM7, IFM8 Project WPs, end RP6 (AC _{wp,end RP})	OPDR, calculation workbooks, supporting documents.	198	198	0	No impact on OMM
	Checked in GIS				
Rank 6 IFM7, IFM8 Baseline WPs, end RP6 (BC _{wp,end RP})	Various worksheets, model cutlist	13,203	13,203	0	No impact on OMM
	Checks of cutlist to carbon calculations, conversion planning documentation				
Rank 7 Confidence deduction	OPDR, calculation workbooks, supporting documents.	0.3%	0.3%	0	No impact on OMM
	Recalculated using COP methods on inventory.				
Rank 8 Secondary Effects (SE _y)	Model results, HWP worksheets	(10,298)	(10,298)	0	No impact on OMM
Rank 9 Buffer Pool and Risk Rating	OPDR, calculation workbooks, supporting documents.	12,497 19.24%	12,497 19.24%	0	No impact on OMM
	Checks on calculations, verify all assumptions				

7 Offset Material Misstatement -- § 99577.1(b)(3)(O)

The verification team must state with reasonable assurance that the percent overstatement of the OPO's total reported GHG emission reductions and removal enhancements is no more than a 5.00% overstatement of the "true" GHG emission reductions and removal enhancements, as calculated by the verifier using the equation below (§95977.1(b)(3)(Q)). The analysis must consider all discrepancies, omissions, or misreporting, for the subset of data included in the data checks. Any omissions, discrepancies, and misreporting errors are identified separately in Table 1 above.

$$\text{Percent error} = \frac{[\sum \text{Discrepancies} + \sum \text{Omissions} + \sum \text{Misreporting}] \times 100\%}{\text{Total Reported Emission Reductions and Removal Enhancements}}$$

$$\text{Percent error (OMM)} = \frac{[-6.32+0+0]}{64,966} \times 100\% = -0.010\%$$

Total discrepancies, omissions and misreporting*	Total RP emission reductions (before buffer pool) $QR_{end\ RP}$	Calculated OMM %
-6.32	64,966	-0.010%

*Note: In this column, a negative value represents *under-reporting* by the OPO.

The percent OMM is 0.010%, *under-reporting*. Therefore, the project is well within less than the threshold of 5.00% over-reporting for the offset material misstatement.

APPENDIX A: REFERENCE LIST

OPO Documents

Document Description	Date & Filename
Annual OPDR	TCF_Gualala_AnnualOPDR_RP6_v3.pdf
Initial OPDR	TCF_GUAL_InitialOPDR_5_11_2017.pdf
Calculation Workbooks	Gualala_CarbonCalculation_RP6_v2.xlsx Gualala_cSummary_RP6_v2.xlsx
Harvested Wood Products	COP_HWP_Worksheet_Gualala_RP6.xlsx GualalaFishRock_HarvestTracking_RP6.xlsx GUF060120-053121.pdf HarvestNotes.txt THP_Notes.docx
Forest Management Plan	FINAL-Gualala-IRMP-sm.pdf
SFI Certification	SFI_TCF Certified Forest Property (Carbon Audit Request) 20-21_12-21-21.xlsx SFI_Conservation Fund - 2021 SFI FM Public Report.pdf
Ownership and Financial Feasibility Evidence	Attachment_A_GUAL_OwnershipInterest.pdf Attachment_L_GUAL_FinancialFeasibilityEstimate_4_10_2017.xlsx
Modeling & Treelists	Gualala_RP6update2_FSE.mdb Gualala_RP6_updateResults2_unlinked.mdb Gualala_allDATA_RP6_unlinked2.mdb
Spatial Data	FishRockTHP_Gualala_Harv_2020.shp Gualala_FishRockTHP_PropertyYear.shp Gualala_CarbonGIS_RP5.gdb
Supporting Documentation	ARBcommunication_RE_FORSEE negative growth_9_9_2016.pdf FORSEE Shrinking Trees.docx RPFcard_LaurenFety.jpg Gualala_RP6_ProjectNotes.txt

Verifier Documents

Document Description	Date & Filename
COI	CAFR5137-RP6_COI.docx
Data Check Log	CAFR5137-RP6_datachecklog.xlsx
Issues Log	CAFR5137-RP6_Issues Log_v2.0-Closed.docx
NOVS	CAFR5137-RP6_NOVS.docx

Sampling Plan	CAFR5137-RP6_SamplingPlan
Verification Plan	CAFR5137-RP6_VerificationPlan.docx

Interviews

The following is a list of the people interviewed as part of the verification. The interviewees included those people directly, and in some cases indirectly, involved and/or affected by the project activities. The training and qualifications of the APD technical consulting team was confirmed by referencing bios for the team on APD and OPO websites. The verification team also confirmed these qualifications during interviews with the team on the site visit during the last full verification.

Date	Name	Title/description
Throughout verification	Lauren Fety	Forest & Climate Project Manager, The Conservation Fund

ARB and OPR Conferences and Communication

Date	Name	Description
None		

APPENDIX B: ORGANIZATION DETAILS

Contact Information

OPO	Auditor
Lauren Fety, Forest & Climate Project Manager, The Conservation Fund	Kyle Silon, Managing Director, S&A Carbon
1655 N. Fort Myer Drive, Suite 1300 Arlington, VA, 22209	705 SE 55 th Ave, Portland, OR, 97215
541-727-2094; lfety@conservationfund.org	971-235-7835; kyle.silon@saacarbon.com

APPENDIX C: PROJECT TEAM

Verification Team	Qualifications
Alexa Kandarlis	Alexa Kandarlis has 6 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a lead verifier under their US Forests protocol and the Ozone Depleting Substances protocol, and by the Climate Action Reserve (CAR) as a lead verifier. In this time, she has participated in verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, Verified Carbon Standard/Climate Community & Biodiversity Standard, and Carbon Disclosure Project. Alexa developed tracking systems for a program registered under the Clean Development Mechanism and registered with the Gold Standard. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. In addition to this, she has field experience with Forestry, Ozone Depleting Substances, and Livestock verification projects. She holds a Bachelor of

Verification Team	Qualifications
	Arts in Economics with a focus on natural resource and environmental Economics.
Elizabeth McGarrigle	Elizabeth McGarrigle holds three forestry degrees (BScF, MScF, PhD). Her work has focused on forest inventory, growth and yield, and forest management planning. During her Masters she focused her work on examining the impact of uncertainties in the inputs to long term forest management plans when optimization models are employed. While completing her PhD, she was part of a larger project developing a regional growth and yield model for the Acadian forest in the Northeastern United States and Canada. She developed a stand-level model that is used to predict survivor growth, ingrowth, and mortality in the region. As part of her dissertation, she dealt with several variants of the Forest Vegetation Simulator and several regional growth and yield models from across Canada and the United States. Dr. McGarrigle is currently working with the provincial government in Nova Scotia Canada as a Forest Inventory Data Analyst where she is responsible for the design and analyses of permanent sample plots. In addition to her work as a biometrician on several ARB forest projects, she has also been involved in research at Natural Resources Canada using a fine scale forestry model to assess the impact of climate change on species composition in forest types across Canada.
Kyle Silon	Kyle Silon holds an M.S. in Energy and Environmental Economics. He has ten years' experience in climate change mitigation strategies and carbon reduction projects. Prior to founding S&A, he worked for a leading international certification company, specializing in validation and verification of small-scale household energy demand projects (such as cook stove and water filter projects), primarily located in South America, Asia, and Africa. He has participated in numerous verifications of forestry, landfill, and livestock projects, and has worked across all major GHG programs, including the Air Resources Board, Verified Carbon Standard, Climate Action Reserve, American Carbon Registry, Gold Standard, and Clean Development Mechanism (CDM).
Thomas Blair	Thomas Blair holds a BS from Humboldt State University, graduating in 1993. He worked with Western Timber Services from 1994 – 1999, which preceded his foundation of Blair Forestry Consulting in 2000. Blair Forestry Consulting is primarily focused on timber cruising and timber harvest plan layout. Thomas has been involved in many carbon projects both as a California RPF (#2607) as well as has worked on carbon projects outside of the state of California.
Jillian Conner	Jillian Conner holds a Bachelor of Science in Environmental Policy, with a minor in Global Studies, from Champlain College. In 2014, through the School of International Training: International Honors Program, she studied climate policy, environmental justice, and REDD+ projects in Vietnam, Morocco and Bolivia. She has a varied background in municipal administration and sustainable agriculture. She founded and operated a small farm in which practices that emphasized soil and animal health, as

Verification Team	Qualifications
	well as carbon sequestration were implemented. There, Jillian focused on planning for the improvement of ecological services and administrative management. As an elected Town Clerk in Tunbridge, Vermont, Jillian was responsible for grant management, land record maintenance and filing, election administration and overseeing road maintenance activities.

APPENDIX D: VERSION TRACKING

Version	Date	Developed By	Description of Changes
1.0	3/11/2022	Jillian Conner	Initial document
1.1	4/23/2022	Alexa Kandarlis	Updated prior to closure of Issues Log
1.2	4/28/2022	Kyle Silon	Independent Review
2.0	5/9/2022	Alexa Kandarlis	Updated to address CAR review comments