



RUBY CANYON ENVIRONMENTAL

&



Offset Verification Report

CAFR5195-CAR1175 Finite Carbon - Passamaquoddy Tribe IFM

Reporting Period:
September 1, 2021 – August 31, 2022

Prepared for:
Passamaquoddy Tribe
&
Finite Carbon Corporation

August 11, 2023

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1.0 Introduction

Ruby Canyon Environmental, Inc. (RCE) was contracted to perform the verification of the CAFR5195-CAR1175 Finite Carbon - Passamaquoddy Tribe IFM project (Project) for the reporting period from September 1, 2021 – August 31, 2022 to the California Air Resource Board's (ARB) Compliance Offset Protocol for U.S. Forest Projects (November 14, 2014) (Protocol). RCE is an accredited verification body (H2-19-008) under the California Cap-and-Trade Program and this verification was conducted under Regulation requirements in addition to the requirements of the Protocol. The Project is currently listed on the Climate Action Reserve (Reserve), an ARB-approved Offset Project Registry (OPR). This verification for the Project's eighth reporting period.

RCE teamed with FRST Corporation (FRST) as subcontractors to assist in the completion of this verification.

1.1 Project Background & Site Description

The Project entails improved forest management (IFM) on 98,532 acres in Franklin, Somerset, Penobscot, Hancock, and Washington counties, Maine. The Project area consists of multiple-use stocked forestlands dominated by forests native to the region including pines, cedar, spruce, fir, and hardwoods.

1.2 Responsible Parties

Offset Project Operator (OPO)

Passamaquoddy Joint Tribal Council (Passamaquoddy)
PO Box 343
Perry, ME 04667

Technical Consultant (TC)

Finite Carbon Corporation (Finite Carbon)
435 Devon Park Drive, 700 Building
Wayne, PA 19087

1.3 Verification Team

The RCE Verification Team consisted of the following individuals:

Lead Verifier, Project Specialist: Christian Eggleton, FRST (CA RPF ID: 3073, ARB ID: H2-18-220)
Biometrician: Andrea Eggleton, FRST (CA RPF ID: 3003, SAF CF ID: 169646, ARB ID: H2-20-194)
Professional Forester: Bruce Wilkins, Independent (ME RPF: LF778)
Team Members: Zach Eyler, RCE (H2-19-116), Tim Facemire, FRST (ARB ID: H2-20-248)
Independent Reviewer: Bonny Crews, RCE (ARB ID: H2-19-113)

1.4 Objectives

The goal of the verification activities was to ensure that the OPO's total reported GHG reductions are free of offset material misstatement (as defined in the Regulation §95802(a)(244)), and that the Forest Project Monitoring Report and the Offset Project Data Report (OPDR) conform to the requirements of the Protocol and the Regulation.

1.5 Scope

The scope of the verification consisted of the following independent and objective activities:

- Review the Project documentation against the Verification Criteria listed in Table 1 and develop a verification plan and sampling plan
- Review Project ownership documentation
- Review Project eligibility
- Site Visit Verification Activities:
 - Interview the OPO and inventory and modeling specialists
 - Site tour to assess the Project boundaries, inventory method and sampling
 - Review evidence to demonstrate the Project's regulatory status and sustainable harvesting
 - Sampling of site inventory
- Check calculation results and methods to assess the correctness of the emission reductions from sequestration activities
- Desktop Verification Activities:
 - Review data management and monitoring systems
 - Check calculation results and methods to assess the correctness of the baseline and emission reductions claimed
 - Review records and additional documentation (permits, legal documentation, harvest support data, etc.)
 - Assess Project for compliance to the Protocol and the Regulation
 - Review Offset Project Data Report for compliance to the Protocol and the Regulation
- Submit requests for corrective actions, non-material findings, additional documentation and clarifications, as necessary, and document all items in the Issues Log; and,
- Issue an Offset Verification Report (OVR), Issues Log, and Offset Verification Statement (OVS) to the OPO/TC and Reserve.

1.6 Verification Criteria

Table 1 – Verification Criteria

Criteria	Details
Standard of Verification	• Compliance Offset Protocol for U.S. Forest Projects (November 14, 2014) • Final Regulation Order, Subchapter 10 Climate Change, Article 5, Title 17, California Code of Regulations, Sections 95800-96022 (April 1, 2019)
Guidance Documents	• ARB Technical Guidance for Offset Verifiers Verification of Offset Project Data Reports (October 2013) • Compliance Offset Program for U.S. Forest Offset Protocol Frequently Asked Questions (October 29, 2013)
Level of Assurance	Reasonable assurance
Inventory Minimum Quality Standard	Inventory must pass the sequential sampling requirements found in Section 10 of the Protocol.
Offset Material Misstatement (ARB)	A discrepancy, omission, misreporting, or aggregation of the three, identified in the course of offset verification services that leads an offset verification team to believe that an OPDR contains errors resulting in an overstatement of the reported total GHG emission reductions or GHG removal enhancements greater than 5 percent.

	Forest Projects are not eligible to receive a qualified positive verification statement.
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2.0 Verification Activities Summary

As the first step in verification activities, RCE developed a verification plan (Appendix A) to be followed throughout the verification. The verification plan consisted of the following activities:

- RCE submitted the COI and NOVS forms to Reserve, ARB and the OPO on October 19, 2022. Reserve approved the forms on November 1, 2022. RCE submitted revised forms during the verification process.
- RCE held a verification kickoff meeting with Passamaquoddy on November 2, 2022. This meeting was the start of verification activities and was after the OPDR was submitted. During the kickoff meeting, RCE reviewed the verification objectives, verification process, and the verification schedule. This meeting was attended by:
 - Ruby Canyon Environmental
 - Zach Eyler
 - FRST
 - Christian Eggleton
 - Passamaquoddy Tribe
 - Clayton Sockabasin
 - Finite Carbon
 - Paul Noah
- The Verification Team performed a strategic review and risk assessment of the received data and support documents in order to understand the scope and areas of potential risk in the GHG emissions reductions. Specifically, the Verification Team determined the following risks:

Table 2 – Risk Identification

#	Identified areas of risk:	Qualitative narrative for reason that risk exists	Level of Risk (high, med, low)
1	Data acquisition equipment	Risk is more related to human error/inconsistencies in using measuring equipment (clinometers/ dbh tape, etc.) than in the equipment itself.	Medium
2	Data sampling and frequency	Plot data must be updated on a 12-year basis, or up to 18-years given certain restrictions.	Medium
3	Data processing and tracking	Data tracking is complex and involves several steps. Info taken by hand in electronic devices, transferred into databases and excel, which is transformed into CO2 data through calculations	Medium
4	Project baseline and annual GHG emissions, GHG reductions, and GHG removal enhancement calculations	Were calculations performed according to Protocol equations?	Medium

5	Data reporting	Has the project provided all the required documentation for verification to the OPR and ARB?	Low
6	Nat. forest mgmt. requirements	Must meet NFM requirements provided in protocol.	Low
7	Sustainable harvest requirements	Forestry only. Harvests are ongoing, must meet FMP.	Medium
8	Management policies or practices in developing Offset Project Data Reports	Does the report contain any material misstatements? Does it contain all required sections?	Medium
9	Regulatory Compliance	Were there any violations during the reporting period?	Medium
10	Harvesting	The Project includes active harvests and needs to ensure the final use of harvested wood products is a GHG reservoir for sequestration. Updates to the standing stock inventory due to harvesting must be in accordance with COP.	Medium

- Pursuant to §95977.1(b)(3)(G)(2) of the Regulation, the Verification Team developed a ranking of GHG emissions sources, GHG sinks, and GHG reservoirs (SSRs) within the offset Project boundary by percent contribution to total CO₂e emissions, GHG reductions, and GHG removal enhancements. The Verification Team also ranked GHG emissions sources, GHG sinks, and GHG reservoirs by calculation uncertainty. RCE used these rankings to target areas for document reviews and data checks. The methods of the reviews and checks were noted, and the information analyzed was summarized in the sampling plan. The full SSR table in the sampling plan can be found in Appendix B.
- Pursuant to §95977.1(b)(3)(G) of the Regulation, RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The verification plan and sampling plan were used throughout the verification and were revised as needed based upon additional risk assessments.
- The Verification Team reviewed a variety of documents and files provided by Passamaquoddy and Finite throughout the verification process. These documents were provided at the start of verification activities or were provided to RCE in response to items noted in the Issues Log. All documents and files reviewed by the Verification Team as part of the verification can be found in Appendix C. RCE retains sampling plans for a minimum of 15 years, per §95977.1(b)(3)(K) of the regulation.
- During November 14-17, 2022, members of the Verification Team conducted the site visit to the Project to verify the inventory quality and forest management practices. During the site visit the Verification Team performed key personnel interviews, conducted sequential sampling of inventory plots, conducted reconnaissance of the Project area boundary, observed elements of natural forest management, and observed harvest locations (if applicable) from during and preceding the reporting period.
 - During the site visit, document review and phone interviews, RCE addressed the following items as required in §95977.1(b)(3)(D) of the Regulation:
 - Assessed offset Project eligibility and additionality according to Section 95973 of the Regulation and the Protocol

- Reviewed the information submitted for listing pursuant to Section 95975 of the Regulation and Protocol requirements
 - Confirmed that the offset Project boundary was appropriately defined for the Project and that all applicable GHG SSRs in the Protocol were identified appropriately
 - Assessed modeling inputs and parameters, source data completeness, GHG management and monitoring systems, evidence of regulatory compliance, and record retention practices.
 - Confirmed that all applicable eligibility criteria to design, measure, and monitor the Project conformed to the Regulation and Protocol
 - Reviewed the rigor and appropriateness of data management systems used by Finite to track, quantify, and report GHG reductions
 - This included reviewing data collection processes and procedures, sampling techniques, quality assurance/quality control processes and procedures
 - RCE also evaluated the uncertainty and effectiveness of these systems in relation to the Project
 - Interviewed key personnel at Passamaquoddy involved in onsite forest management and harvesting, collecting offset Project data, and preparing the Forest Project Monitoring reports
 - Collected other information that RCE deemed necessary to complete the verification process
- The site visit was attended by the following verification team personnel:
- FRST:
 - Christian Eggleton Anna Woodall
 - Alexis Nelson

During the site visit, the Verification team met with the following individuals:

- Passamaquoddy
 - Clayton Sockabasin
 - LandVest
 - Thomas Coleman
 - John Saucier
 - Claire Hillmeyer
 - Finite Carbon
 - Stephen Purvis
 - Steven Purvis
 - Adam Tranholm
 - Consulting Forester
 - Bruce Wilkins
- Pursuant to §95977.1(b)(3)(D)(2)(f) of the Regulation, the Verification Team performed a comprehensive desk review of the submitted verification documents and relevant regulations and to confirm that the Project complied at all times with all local, state, or federal environmental regulatory requirements, including health and safety regulations.
 - Pursuant to §95977.1(b)(3)(L), the Verification Team performed data checks (more detail on data checks performed is provided in following report sections). The minimum data checks pursuant to section 95977.1(b)(3)(L)(3) were completed.

- Pursuant to §95977.1(b)(3)(O) and 95977.1(b)(3)(M) of the Regulation, the Verification Team submitted corrective action requests (CARs), non-material findings (NMs), additional documentation requests (ADRs) and clarification requests (CRs) to Finite as necessary throughout the verification and all requests are documented in the Issues Log.
- Pursuant to §95977.1(b)(3)(R)(2) of the Regulation, RCE's Independent Reviewer conducted a review of all verification activities, verification sampling, data checks, verification Issues Log, OVR, and OVS. The Independent Reviewer maintained independence from the offset verification services prior to conducting the review.
- The Verification Team produced a final OVR and OVS.
- Pursuant to §95977.1(b)(3)(D)(4)(d) of the Regulation, RCE held a verification exit meeting with Passamaquoddy.

3.0 Project Overview

3.1 Assessment of the GHG Reduction Project Operations

The Project entails improved forest management (IFM) on 98,532 acres in Franklin, Somerset, Penobscot, Hancock, and Washington counties, Maine. The Project area consists of multiple-use stocked forestlands dominated by forests native to the region including aspen, pines, cedar, spruce, fir, and hardwoods.

3.2 GHG Project Boundary (sources, sinks and/or reservoirs)

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. Secondary effects made up of un-intentional GHG emissions from the Project (e.g. harvest leakage to non-Project lands) are also taken into account. Net GHG reductions and removals for each year are the sum of the Project's primary and secondary effects.

According to the Protocol, carbon dioxide (CO₂) is the only GHG considered within the boundary for the baseline and Project activities. Table 3 lists the sources of GHG emissions that RCE confirmed during the verification of the Project as required by the Protocol and §95977.1(b)(3)(D)(2)(a) of the Regulation.

Table 3 Project GHG Sources, Sinks, and Reservoirs for IFM Projects

Activity	GHG Sources, Sinks & Reservoirs
Baseline	• IFM-1: Modeled standing live carbon (CO₂) in all portions of living trees. • IFM-3: Modeled standing dead carbon (CO₂) in all portions of dead, standing trees. • IFM-7: Modeled estimates of carbon (CO₂) in in-use forest products (100-yr average). • IFM-8: Modeled estimates of carbon (CO₂) from forest products stored in landfills (100-yr average). • IFM-17: Biological emissions from decomposition of forest products.
Project	• IFM-1: Measured standing live carbon (CO₂) in all portions of living trees. • IFM-3: Measured standing dead carbon (CO₂) in all portions of dead, standing trees.

	• IFM-7: Estimates of carbon (CO₂) in in-use forest products (100-yr average). • IFM-8: Estimates of carbon (CO₂) from forest products stored in landfills (100-yr average). (Included as harvesting is below the baseline) • IFM-14: Biological emissions from changes in harvesting on forestland outside the Project area (default 20% leakage). • IFM-17: Biological emissions from decomposition of forest products.
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3.3 Project Type – Improved Forest Management

The Project meets the definition and requirements of an IFM Project as specified in the Protocol. It meets the requirements because:

1. The Project takes place on land that has greater than 10 percent canopy cover.
 - a. This was verified through on-site reconnaissance during the verification site visit, review of aerial photography, and verification sampling of the inventory.
2. The Project employs natural forest management practices, as defined in the Protocol.
 - a. See Sections 4.6 and 4.7 of this report for documented verification of this requirement.
3. The Project does not employ broadcast fertilization.
 - a. Passamaquoddy has attested to this in the Listing Form. Further, FRST witnessed no evidence of broadcast fertilization during the verification site visit.

4.0 Eligibility Rules and Other Requirements

The Protocol specifies eligibility rules and other requirements that a Forest Project must meet in order to register reductions with ARB: Additionality, Offset Project Commencement, Project Crediting Period, Project Life and minimum Time Commitment, Project Location, Regulatory Compliance, Sustainable Harvesting Practices, and Natural Forest Management. The Project meets all the rules specified in the Protocol. Below is a summary of the Project’s compliance to each requirement.

4.1 Additionality

IFM Projects are considered additional if they meet the legal requirement and the performance tests. The Legal Requirement Test requires that forest Projects achieve GHG reductions and removals beyond those that would result from state, federal or local laws, regulations and ordinances. There are no legal requirements requiring activities that maintain or enhance forest carbon stocks in Maine. By passing the Protocol’s legal requirement test, the Project also meets the regulatory additionality requirements pursuant to §95973(a)(2)(A) of the Regulation.

The Performance Test requires all Improved Forest Management Projects to achieve GHG reductions and removals beyond those resulting from “business as usual” activities defined in the Protocol. Under the Protocol, all IFM Projects that meet the requirements for baseline estimation pass the performance standard test. This Project meets the Protocol baseline estimation requirements (see Section 6.1 of this report), so the Project passes the performance test.

4.2 Offset Project Commencement, Crediting Period and Project Life

The Project was initially listed with the Reserve on May 28, 2014, which is a qualifying action for offset project commencement. The Project was never previously registered as an early action project. Project

crediting period and Project life are tied to the initial reporting period under the Compliance Protocol and the Project's crediting period is 5/28/2014 to 5/27/2039.

4.3 Project Location and Project Area

RCE/FRST verified that the Project is located in Franklin, Somerset, Penobscot, Hancock, and Washington counties, Maine. RCE/FRST also reviewed maps submitted to the OPR as part of the Application for Listing documentation to confirm that the maps provided meet Protocol requirements.

4.4 Regulatory Compliance

Section 3.7 of the Protocol and §95977.1(b)(3)(D)(2)(f) of the Regulation require that all Projects follow applicable laws during all periods for which they attempt to claim credit. RCE confirmed that the Project received no violations during the reporting period through a review of EPA ECHO and OSHA databases. Additionally, FRST also confirmed the Project's regulatory compliance through a discussion with Clayton Sockabasin of the Maine Bureau of Indian Affairs.

4.5 Forest Owner & OPO

RCE/FRST reviewed deeds and documents demonstrating Passamaquoddy's ownership of the Project land, thus documenting they had the authority to operate as the OPO.

4.6 Sustainable Harvesting Practices

The Protocol requires that, at the time commercial harvesting is either planned or initiated within a Project area, that the Project meets certain sustainable harvest requirements. The verification team confirmed that all harvesting performed during the reporting period was conducted in accordance with the BIA approved Forest Management Plan (FMP). The plan was issued on July 24, 2014. RCE/FRST confirmed that the Project is included under this plan.

4.7 Natural Forest Management

The Protocol requires that all Projects promote and maintain a diversity of native species and utilize management practices that promote native, natural forests diverse in structure, species composition and age class.

RCE/FRST confirmed that the Project meets the native species requirement that forest projects must consist of at least 95% native species based on a review of the inventory tree list. Additionally, RCE/FRST confirmed the Project has met the requirement that no single species exceeds the "Species Diversity Index" value.

RCE/FRST confirmed that the Project meets the "Distribution of Age Classes/Sustainable Management" requirement in Table 3.1 of the Protocol through third party certification as discussed in section 4.6 of this report.

RCE/FRST confirmed that the Project meets the requirement for age distribution during the site visit for this reporting period and aerial imagery.

Finally, RCE/FRST confirmed that the Project meets the requirements for diversity of natural structural elements across the forested landscape, manifested by maintaining sufficient levels of standing and lying dead wood. The Project demonstrated that current standing dead stock is 1.1 mt C/acre and 3.7% of standing live carbon stocks, meeting the Protocol requirements.

4.9 Balancing Age and Habitat Classes

RCE/FRST confirmed that the Project area meets the requirements of COP 3.1.a.(4) including even-aged silvicultural practices, as defined in the 2014 COP, on stands >40 acres. This is achieved by no even-aged harvest exceeding 40 acres and those harvests being separated by at least 300 feet in all directions. Silvicultural practices include thinning.

5.0 Interviews

RCE and FRST held a number of interviews with Passamaquoddy throughout the verification process. Discussions included an overview of their data management system, their inventory calculations, and modeling, pursuant to §95977.1(b)(3)(D)(2)(b) and §95977.1(b)(3)(D)(2)(c) of the Regulation. These overviews enabled the Verification Team to undertake an independent review of their modeling procedure, inventory process and calculations. These interviews allowed FRST to ground-truth elements of inventory data management and modeling, Project management, non-Project activities that may affect carbon stocking, and application of the inventory field methodology.

6.0 Quantitative Review of Emission Reductions/Removals Enhancements Assertion

Pursuant to §95977.1(b)(3)(L) of the Regulation, several elements of the Project were reviewed by RCE/FRST to ensure Project compliance with the Protocol's guidance for determining emission reduction and removal enhancements. The primary components of this review are confirmation of on-site inventory sequential sampling, inventory and project carbon calculation review, review of the risk of reversal rating, assessment of GHG emission reduction calculations, and the assertions made in the OPDR. Each of these elements is described below.

6.1 Baseline Modeling

The baseline modeling was not reviewed in this verification. The baseline values remained unchanged from RP1 and the initial verification.

6.2 Inventory and Modeling Updates

The Project's carbon stocks were updated using the inventory completed in 2022. Individual tree modeled measurements were then grown forward 10 years, and both lists were used to calculate carbon based on the Protocol's required species-specific equation. RCE and FRST verified the process for the modeled growth and independently calculated the quantity of carbon for all trees with the RP8 EORP measurements.

6.3 Actual Harvested Wood Product

As harvests are ongoing in the project scenario, it was necessary to verify harvest volumes. RCE/FRST reviewed the scale slips submitted for the harvests across the property and independently calculated the harvested wood products (HWPs). A GIS analysis was completed to clip the harvest acreages to the PAB and accordingly prorate the HWPs.

6.4 On-site Inventory Verification Check

In preparation for and during the site visits, the Verification Team reviewed evidence necessary to verify inventory estimates using the sequential sampling methodology described in Section 8 of the Protocol.

The Project inventory consists of six forested strata. The Verification Team confirmed that stocking and vegetation comprising a particular stratum were consistent with descriptions in inventory data and OPDR Appendix. Three of the strata were sampled during the site visit including Spruce Fir (SF), Tolerant Hardwood (TH), and Harvest_RP2-6 (Harv). The current inventory contains 494 permanent, fixed-radius plots. At each plot location, a fixed-radius plot was established to measure all trees greater than or equal to 5.0" in diameter at breast height (DBH); and a sub-plot was taken to capture live woody trees and saplings less than 5" (1.0 to 4.9" DBH).

FRST chose the three strata (Harv, SF, and TH) because they contain the most harvested acreage, are the largest strata by acres and carbon, and are the highest stocked, respectively.

Given this sample design, strata quantity and project size, the Verification Team was required to achieve a sequence of six successful plots in a row within each of the strata to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 36 site plots. Through this process, RCE/FRST confirmed the Project's current on-site carbon stocks of 11,227,459 metric tons CO₂e.

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 Passamaquoddy 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. The Verification Team confirmed that the Project area boundary was appropriate and accurate.

6.5 Inventory and Calculation Review

RCE and FRST conducted a risk-based review of the Project inventory and emission reduction calculations to ensure conformance with Protocol requirements and agreement with emission reductions/removals reported in the OPDR. Tree volumes are converted to biomass and carbon CO₂ equivalents based on the suite of equations provided by ARB or separately approved by ARB in cases where equation documentation/versioning varies. RCE/FRST confirmed that the baseline values were correct.

RCE and FRST confirmed proper calculation of inventory sampling error (3.4% at the 90% confidence interval), requiring a 0.0% confidence deduction.

6.6 Forest Offset Reversal

RCE/FRST confirmed that there was no reversal for this reporting period.

6.7 Project Reversal Risk Rating

RCE and FRST reviewed the eight individual types of risk identified in the Protocol; ensuring the correct default or assessment area-specific factors were applied and then recalculated the Project's reversal risk rating. RCE/FRST confirmed the Project's use of 12.4% reversal risk rating.

6.8 Assessment of GHG Emissions Reductions Calculation and OPDR

Pursuant to §95977.1(b)(3)(L) of the Regulation, RCE and FRST used data checks to ensure that the appropriate methodologies and GHG emission factors were applied in calculating the Project's baseline GHG emissions, annual GHG emissions, Project emissions, and GHG reductions. RCE and FRST's emission reduction calculations assessment included a check of the inputs into the Offset Project Data Report uploaded to the OPR for the reporting period. RCE and FRST confirmed that Finite appropriately filled out

the worksheet based on its baseline and Project calculations for all required pools. RCE and FRST separately recalculated the total GHG emission reductions and compared the results to the Project's calculations. See Appendix D for recalculations. RCE and FRST found one discrepancy (due to rounding) and no omissions or misreporting. RCE concludes that the Project's emission reductions calculation and OPDR is free of any Offset Material Misstatement.

RCE/FRST Recalculations

Total emission reductions/removals confirmed: 73,607 tCO₂e

Buffer Pool Contribution: 9,102 tCO₂e

Net emission reductions: 64,505 tCO₂e

% Error = $([\sum \text{Discrepancies} + \sum \text{Omissions} + \sum \text{Misreporting}] \times 100\%) / \text{Total Reported Emission Reductions and Removal Enhancements}$

% Error = $[29 + 0 + 0] \times 100\% / 73,636 = \mathbf{0.04\%}$

6.9 Offset Project Data Report

RCE/FRST confirmed that the OPDR was submitted by Passamaquoddy within four months after the end of the reporting period. During the verification, Passamaquoddy submitted one update to the originally submitted OPDR. RCE/FRST reviewed the Listing Form and final version of the OPDR to confirm its accuracy.

7.0 Issues Log

During the verification process, RCE/FRST submitted non-material findings (NMs), additional documentation requests (ADRs), and clarification requests (CRs) to Finite. Passamaquoddy sufficiently addressed all items and the details of the requests are documented in the Issues Log shown in Appendix E. The Issues Log for this reporting period was combined with RP7.

8.0 Conclusion

RCE conducted a risk-based analysis of the CAFR5195-CAR1175 Finite Carbon - Passamaquoddy Tribe IFM project including a strategic review of the Project data and evidence. Based upon the processes and procedures and the evidence reviewed, RCE concludes with a reasonable level of assurance that the Project emission reductions resulting from the Project activities during the reporting period from September 1, 2021 through August 31, 2022 are:

- In conformance with the ARB's Compliance Offset Protocol for U.S. Forest Projects (November 14, 2014)
- In conformance with Final Regulation Order, Subchapter 10 Climate Change, Article 5, Title 17, California Code of Regulations, Sections 95800-96022,
- Without Offset Material Misstatement, and
- Verified to a reasonable level of assurance.

Table 4 – GHG Reductions & Removal Enhancements (tCO₂e)

Reporting Period	Total GHGs
September 1, 2021 – August 31, 2022	73,636

Lead Verifier Signature

A handwritten signature in blue ink that reads "Christian Eggleton". The script is cursive and fluid.

Christian Eggleton

Independent Reviewer Signature

A handwritten signature in black ink that reads "Bonny Crews". The script is cursive and fluid.

Bonny Crews

Appendix A – Verification Plan

CAFR5195 – CAR1175 Finite Carbon - Passamaquoddy Tribe IFM

Verification Sampling Plan for Reporting Period 9/1/2021 – 8/31/2022

<u>Timing of Offset Verification Services</u>	<u>Proposed Date</u>
Contract award	7/18/2022
Submit COI and NOVS forms to OPR/ARB	10/19/2022
Planning meeting	11/2/2022
Site visit	11/15/2022-11/18/2022
Provide Issues Log to OPO	6/12/2023
Complete Issues Log	Late July 2023
Provide draft deliverables to OPO	Late July 2023
Final meeting and submittal of deliverables to OPR/ARB	Late July 2023

<u>Information Requirement</u>	<u>Information Provided by the OPO/APD</u>
Information to allow the offset verification team to develop a general understanding of offset project boundaries, operations, project baseline emissions, and annual GHG reductions and GHG removal enhancements	Growth model, OPDR, other supporting documentation.
Information regarding the training or qualifications of personnel involved in developing the Offset Project Data Report	Brandon Vickery - has been part of carbon and forestry space for many years.
The name and date of the Compliance Offset Protocol used to quantify and report project baselines, GHG reductions, GHG removal enhancements, and other required data as applicable in the Compliance Offset Protocol;	US Forest Projects, 2014
Information about any data management system, offset project monitoring system, and models used to track project baselines, GHG reductions, GHG removal enhancements, and other required data as applicable in the Compliance Offset Protocol.	Growth model, OPDR, other supporting documentation.

Pre-Engagement	
RCE Management has completed and signed the V&V team selection form	Complete

Complete the Evaluation of Conflict of Interest for Offset Projects form and submit to Offset Project Registry	Complete
Individual COIs for all team members (and subcontractors) are in the folder for this client	Complete
Save COI-Determination letter and or renewal email received from the OPR/ARB	Complete
Send the Notice of Offset Verification Services form to the OPR and ARB at least 10 days prior to beginning verification	Complete
Non-Disclosure Agreement (NDA) - execute agreement (Both parties agree to the NDA)	N/A
Create Verification Service Agreement (VRSA)	
The original proposal is included as an exhibit with the correct scope of work defined in the Assumptions table.	Complete
Both parties agree to and sign the VRSA	Complete
Planning meeting and required documents	
OPDR has been uploaded to the Registry website	Complete
Planning meeting agenda sent to client	Complete
Verification Process Overview (with terms and definitions table correctly completed)	Complete
Team Roster	Complete
Schedule provided to client	Complete
Request data and supporting documentation (if applicable)	Complete
Record minutes of planning meeting & save in Project file	Complete
Verification Plan and Sampling Plan	
Created sampling plan based on the project assumptions	Complete
Ranking of GHG emission sources, GHG sinks, and GHG reservoirs	Complete
Qualitative narrative of uncertainty risk assessment	Complete
Identification of sources, sinks, and reservoirs targeted for document reviews and explanation of why they were chosen	Complete
Summary of information analyzed in data checks and document reviews	Complete
Samples identified in the sampling plan	Complete
Data checks	Complete
Verification of GHG assertion with any discrepancies identified and percent error calculated	Complete
Approved and protected by the Lead Verifier	Complete
Issues Log	

All Corrective Actions are closed or the status is marked appropriately	Complete
All Clarifications are addressed	Complete
All document requests are received	Complete
Verification Documents	
Issue Verification Report and Statement	Complete
Emission totals match in Report and Statement	Complete
Report and Statement signed by both Lead Verifier and Independent Reviewer	Complete
Independent Review	
Mandatory items approved and all findings closed by Independent Reviewer	Complete

Appendix B – SSR Ranking and Review

SSR #	SSR Description	Ranking and Reason	Ranking for Uncertainty	Selected for Document Review	Selected for Data Checks/Calc Review	Method	Summary of Review	Quantity of Data Reviewed	Documents Reviewed	Discrepancies Identified	Discrepancy Description & Reason
IFM Reservoir											
IFM - 1	Standing live carbon in all portions of living trees	#1 This SSR generates the majority of project emission reductions (~97.3%) and presents permanence risks.	1	Yes	Yes	Review all tree lists for project from 2022 measurement. Assess date of measure and appropriate amount of growth based on stand table projection to the end of RP8. Incorporated strata level stocking changes due to lump sum HWP harvesting.	IFM-1 was recalculated from the project inventory data.	100% of inventory data	Inventory methodology and sampling design. Growth databases. Carbon calculation databases.	None.	N/A
IFM - 3	Standing dead carbon in all portions of dead, standing trees	#2 This SSR can be significant based on forest type (~3.6%)	3	Yes	Yes	Review all tree lists for project from 2022 measurement. Incorporated strata level stocking changes due to lump sum HWP harvesting.	IFM-3 was recalculated from the project inventory data.	100% of inventory data	Inventory methodology and sampling design. Growth databases. Carbon calculation databases.	None.	N/A
IFM - 7	Carbon in in-use forest products	#5 This SSR be a significant carbon storage pool, dependent on harvest levels and product types (<1%)	2	Yes	Yes	Check application of equation C.1 in conjunction with storage factors from table C.2	Concurrence between OPO and verifier for all calcs.	All product calculations.	Calculation workbooks.	None.	N/A
IFM - 8	Forest product carbon in landfill	#4 This SSR is related/proportional to harvest levels (<1%)	4	Yes	Yes	Verify and recalculate all portions of IFM according to Protocol.	Concurrence between OPO and verifier for all calcs.	All product calculations.	Calculation workbooks.	None.	N/A
Sources											
IFM - 14	Biological emissions/removals from changes in harvesting on forestland outside the Project Area	#3 This SSR is not significant (<1%).	5	Yes	Yes	ARBOC calc sheet automatically calculates.	Concurrence between OPO and verifier for all calcs.	All calculations in ARBOC sheet.	Calculation workbooks.	None.	N/A

Sinks										
N/A										

Appendix C – Documents/Files Reviewed

#	Document	Reviewed By	Reviewed At
1	ADR6_PassamaquoddyAuditReport07292022_Final	Verification Team	Desk Review
2	ADR8_TomColeman_RPF	Verification Team	Desk Review
3	App. J Full Monitoring Report Plan	Verification Team	Desk Review
4	BogBrookSale_RP6-8 shapefile	Verification Team	Desk Review
5	CAR1175 OPDR RP8 Inventory Methodology 20221025 v1.0	Verification Team	Desk Review
6	CAR1175 RP3 OPDR Worksheet Calculations Proprietary v1.1 20180618	Verification Team	Desk Review
7	CAR1175 RP4 Harvested Wood Products v1.1	Verification Team	Desk Review
8	CAR1175 RP5 Harvested Wood Products v1.2 Proprietary	Verification Team	Desk Review
9	CAR1175 RP6 HWP Worksheet 20210202 v2.0	Verification Team	Desk Review
10	CAR1175 RP8 ARBOC HWP Worksheet series	Verification Team	Desk Review
11	CAR1175 RP8 OPDR Calculation series	Verification Team	Desk Review
12	CARBON CREDIT ROTC REVIEW 20-22	Verification Team	Desk Review
13	CR6_WalkthroughPlots	Verification Team	Desk Review
14	FMP 2014	Verification Team	Desk Review
15	Forest Officers Report Timber Sale	Verification Team	Desk Review
16	Input_DB_2016	Verification Team	Desk Review
17	Input_DB_2022	Verification Team	Desk Review
18	OPDR RP7 series	Verification Team	Desk Review
19	OPDR RP8 series	Verification Team	Desk Review
20	RP7-8 Mill Slips	Verification Team	Desk Review
21	RP8_Verification.gdb	Verification Team	Desk Review
22	RP8_Verification_2.gdb	Verification Team	Desk Review

Appendix D – Recalculations

Calculating GHG Reductions/Removals for Onsite Carbon Stocks - All Project Types	OPO/TC	RCE/FRST
Sampled Onsite Carbon Stocks (metric tons CO ₂ e)	11,227,459	11,227,459
Confidence Deduction	0.0%	0.0%
Adjusted Sampled Onsite Carbon Stocks (adjusted for confidence deduction) (metric tons CO ₂ e)	11,227,459	11,227,459
Soil Carbon Emissions	0	0
Increment in Actual Onsite Carbon Stocks (metric tons CO ₂ e)	139,192	139,164
Baseline Onsite Carbon Stocks (metric tons CO ₂ e)	6,261,205	6,261,205
Increment in Baseline Onsite Carbon Stocks (metric tons CO ₂ e)	-	-
Quantified GHG Reductions / Removals for Onsite Carbon Stocks (metric tons CO ₂ e)	139,192	139,164
Calculating Carbon Stored in Wood Products Including Market Effects and Leakage - All Project Types		
Actual Carbon in Trees Harvested for Wood Products (metric tons CO ₂ e)	27	27
Baseline Carbon in Trees Harvested for Wood Products (metric tons CO ₂ e)	215,831	215,831
Actual Carbon in Harvested Wood Delivered to Mills (metric tons CO ₂ e)	13	13
Baseline Carbon in Harvested Wood Delivered to Mills (metric tons CO ₂ e)	101,617	101,617
Actual Carbon Stored Long-term in Wood Products (tonnes CO ₂ e) - Excl Landfill	2	2
Actual Carbon Stored Long-term in Wood Products (tonnes CO ₂ e) - Incl Landfill	4	4
Baseline Carbon Stored Long-term in Wood Products (tonnes CO ₂ e) - Excl Landfill	13,516	13,516
Baseline Carbon Stored Long-term in Wood Products (tonnes CO ₂ e) - Incl Landfill	27,997	27,997
Diff Between Actual and Baseline Carbon in Harvested Wood (tonnes CO ₂ e) - Excl Landfill	(13,514)	(13,514)
Difference Between Actual and Baseline Carbon in Harvested Wood (tonnes CO ₂ e) - Incl Landfill	(27,994)	(27,994)
Difference in Actual and Baseline Carbon Stored in Wood Products (tonnes CO ₂ e) - Landfill Adj	(27,994)	(27,994)
GHG Reductions / Removals for Carbon Stored in Wood Products (tonnes CO ₂ e) w/ mkt response	(22,395)	(22,395)
Calculating Other Secondary Effects - Improved Forest Management Projects		
Difference Between Actual and Baseline Carbon in Trees Harvested for Wood Products (tonnes CO ₂ e)	(215,804)	(215,804)
Other Secondary Effects Emissions (shifting activities/materials) IFM Projects (tonnes CO ₂ e)	(43,161)	(43,161)
Quantified GHG Reductions and Removals		
Annual GHG Reductions/Removals Net of Discounts and Secondary Effects (tonnes CO ₂ e)	73,637	73,608
Cumulative GHG Reductions/Removals; <u>not</u> incl.neg. carryover or reversals (tonnes CO ₂ e)	4,586,652	4,586,623
Cumulative Negative Carryover from Prior Year (tonnes CO ₂ e)	0	0
ARBOCs Issued - <u>Net</u> of Negative Carryover, <u>bef.</u> Buffer or adjust for Reversals (tonnes CO ₂ e)	73,636	73,607
Calculation of Buffer Pool Contribution		
Project Specific Reversal Risk Rating	12.4%	12.4%
Buffer Pool Contribution	9,106	9,102
Accounting for Reversals		
Annual Reversals (metric tons CO ₂ e)	-	-
Total "Intentional Reversals" to be compensated by the OPO (metric tons CO ₂ e)	-	-
Offset Credits Issued to Offset Project Operator		
Annual Offset Credits Issued to Offset Project Operator (metric tons CO ₂ e)	64,530	64,505

Appendix E – Issues Log

Corrective Action Request, Non-Material Finding, Additional Documentation Request, or Clarification Request ID#	Finding	Section of Regulation or COP	Offset Material Misstatement (OMM) or Conformance (C)	OPO/APD response	RCE response	Additional OPO/APD response	Additional RCE response	Open or Closed
CAR 1	Please correct the OPDRs for the updates made to the calculations.	7.2	C	Updated OPDRs provided.	Updated OPDRs are correct.			Closed
NM 1								
ADR 1	Please provide evidence to support the values as captured from 'BIA Reporting RP7/8' in the 'CAR1175 RP8 ARBOC HWP Worksheet 20221017' on the tab 'ADR 1'.	3.8.1	C	See file 'RP7-8 mill slips' provided by Tribe verifying selected harvest volumes.	Thank you for providing the requested sample, it has been confirmed. This item may be closed.			Closed
ADR 2	Please provide the 4" heights for the 'TreeList_2016' as captured in the 'CAR1175 RP8 OPDR Calculation v1.0 20230522'. As well, please include the tree by tree defect for this complete treelist.	A.3	C	Outdated tree lists for 2016/2026 were erroneously included with the previous workbook. New tree lists for both years have been added to the new calculation workbook 'CAR1175 RP8 OPDR Calculation v1.1 20230622.' When calculating strata-level carbon, note that plots 13 and 151 are no-tally plots that don't have any records in the tree lists.	Thank you for this additional information, it has been confirmed. This item may be closed.			Closed
ADR 3	Please provide the modified TPAs for the retained 2022 Standing Dead treelist as calculated in the 2032 treelist. As well as the retained 2016 Standing Dead treelist as calculated in the 2026 treelist	A.3	C	For 2022/2032: In the TreeList2032 tab, a new field has been added (column P, '2022_Retained'). This column identifies tree records that are retained from 2022. By filtering for 'Y' values in this column, you can see the residual dead trees per acre represented by the columns 'SumOfMortPA' and 'SumOfMortPAPlot.' The same column was added to the 2026 tree list.	Thank you for providing the appropriate information, it has been confirmed. This item may be closed.			Closed
ADR 4	Please provide the HWP calculation documents from RP3 to RP6 to confirm the values used in the depletion process. Specifically for the values seen in 'CAR1175 RP8 OPDR Calculation v1.0 20230522' on the 'OPDR Inputs' tab cells, E9:H9.	3.8.1	C	See attached folder 'ADR4_HarvestVolumes' for individual RP harvest volume calculation workbooks. Total cubic feet highlighted in yellow and confirmed to be the same as what is asserted in the OPDR workbook.	Thank you for this additional information, it has been confirmed. This item may be closed.			Closed
ADR 5	Please provide silvicultural details on the 5342.2 acres of harvest as laid out in the 'RP8 Strata Final' shapefile.	3.8.1	C	See 'Bog Brook Timber Sale FOR_Final' for overview of silvicultural practices for this harvest tract.	Thank you for providing this document. This item may be closed.			Closed
ADR 6	Please provide evidence of the QA/QC procedures for field and desk inventory updates.	A.3	C	See 'Appendix J. CAR1175 Full Monitoring Plan' document for details on annual update data collection procedures. Also attached is the inventory audit report ('ADR6_PassamaquoddyAuditReport07292022_Final') from Sewall Forestry, demonstrating adherence to inventory QA/QC procedure outlined in the inventory specification.	Thank you for this additional information, it has been confirmed. This item may be closed.			Closed
ADR 7	If paper cruise cards were used to record field data, please provide the requested sample as seen on the 'ADR 7' tab.	A.3	C	Paper cruise cards not used.	Thank you for the clarification, this item may be closed.			Closed
ADR 8	Please provide documentation of the professional standing for the forester overseeing the calculations and signing off on the OPDR.	9.1	C	See attached screenshot of Tom Coleman's valid current RPF certification.	Thank you for this information. It has been confirmed, this item may be closed.			Closed
ADR 9	Please provide the BIA approved forestry plan for the Passamaquoddy tribe property.	3.8.1	C	See '2014 FMP' for forest management plan.	Thank you for providing this documentation, any additional questions will be tracked in other items. This item may be closed.			Closed
ADR 10	Please provide the Change Log.	8.2	C	See provided inventory specification document 'CAR1175 OPDR RP8 Inventory Methodology 20230622 v1.1', which includes stratification update and change log.	Thank you for providing this document, this item may be closed.			Closed
CR 1	In 'CAR1175 RP8 ARBOC HWP Worksheet 20221017 v1.0' on the 'Specific Gravity' tab it appears that the values generated come from the 'E. Biomass Coefficients for Use with Component Ratio Method' as found on the 2014 COP ARB website, as opposed to the Miles and Smith Table 4. For example species 12, balsam fir has a value of 119 per Miles, but 118.54545 per cell BB6 in the specific gravity tab. Please clarify.	3.8.1	C	This project was developed under the 2014 protocol, so we used the 2014 values for specific gravity.	Thank you for the clarification, it has been confirmed. This item may be closed.			Closed
CR 2	In 'CAR1175 RP8 OPDR Calculation v1.0 20230522' on the 'TreeList_2026 tab, the Sampling Weight (col. M) for the SF strata is 254. This does not match the '2016_2026_PLC tab 2026 plot counts, nor the 2016 plot counts (255). Please clarify.	A.3	C	This has been corrected in the new workbook 'CAR1175 RP8 OPDR Calculation v1.1 20230622.'	Thank you for this correction, it has been confirmed. This item may be closed.			Closed

CR 3	In 'CAR1175 RP8 OPDR Calculation v1.0 20230522' on the 'Carbon_RPX' tabs, why is an additional 10% incorporated into the '% of volume removed due to harvest' calculation?	3.8.1	C	The calculation of annual percent depletion is based on the actual project carbon in wood products as part of the Appendix C quantification steps. To arrive at actual project carbon in wood products, we apply a multiplier to the actual project carbon delivered to mills based on a ratio from the baseline HWP outputs. The multiplier represents the 100-yr average HWP which in our observations can often underestimate the actual carbon removals on the project. To account for this potential underestimation, we increase the base depletion by 10% in the interest of being conservative and capturing the appropriate amount of carbon removed from harvesting.	Thank you for the clarification, its application has been confirmed. This item may be closed.			Closed
CR 4	Was the plan to track disturbances, both anthropocentric and natural, followed? Please provide evidence/attestation.	A.3	C	See 'Appendix J. CAR1175 Full Monitoring Plan' document outlining disturbance tracking. Harvest activity reported on an annual basis, but no natural disturbance reported by forester.	Thank you for the attestation, imagery analysis is in agreement. This item may be closed.			Closed
CR 5	Upon an imagery review of the property, it appears that roads are excluded from the project area quantification, but there are some areas that have been left in. Please see the screenshots and descriptions as captured in the tab 'CR 5'.	9.1.1.1	C	In general, we rely on the Tribe to provide information on new roads on an annual basis. While they notified us with some specificity in early RPs, in more recent RPs all we have available to us is a broad harvest area shapefile (the new Harvest_RP2-8 boundary). We had been adding acreage manually to the 'NR' stratum in place of using GIS delineation, so the new roads have been accounted for, but in RP8 the vast majority of these new roads were absorbed into Harvest_RP2-8 where the harvest activity was taking place. We also believe that some of these logging roads will grow back as forest, so we didn't want to permanently remove them.	Thank you for the clarification. This item may be closed.			Closed
CR 6	There are plots within 60' (twice the limiting distance of a 15th acre plot) of boundaries and road cutouts where the walkthrough method would be applied. Please confirm proper adherence to this method on the listed plots. TH_448, SF_248, SF_464, SF_252, IH_89, P_304, SF_328, P_82, P_442, SF_444, SF_445, IH_430, SF_394, TH_376, Harvest_77, SF_395, TH_50, IH_42, TH_40, SF_337, TH_31.	9.1.1.1	C	I believe the numbers you listed are ObjectID numbers, not plot IDs. Assuming this is the case, see attached Excel file 'CR6_WalkthroughPlots' confirming walkthrough for plots associated with each of these ObjectIDs. This file includes evidence of walkthrough adherence, where applicable, based on raw data and cruiser comments.	Thank you for the clarification and additional information. This has been confirmed, this item may be closed.			Closed
CR 7	In 'NEW TL_2016' tab of 'CAR1175 RP8 OPDR Calculation v1.4 20230712' there is a live tree 497_1 that is being provided a SSCD value of 13, implying a dead tree. This tree is being quantified as if it is alive, please clarify.	A.3	C	This tree appears to be alive, the only disconnect being the inclusion of a decay class in the tree list. The decay code has been changed to 1 ('live').	Thank you for the confirmation, this item may be closed.			Closed
CR 8	In the quantification of dead Mountain Ash (sp. 934) the DRFs being used are not the sp. 934 Harmon values, they are the sp. 999 values. Other species whose regional volume equation defaults to 999 still use their species specific DRFs. This impacts 2 trees, one in the 2016 treelist and 1 in the 2026 treelist. Please clarify.	A.3	C	In general, our carbon tool maps mountain ash, and several other non-commercial species, to 'other hardwood.' If I recall correctly from our conversation, the usage of the Harmon DRF for 999 results in a slightly different but more conservative reduction than for 934/935, which is a carbon loss we are comfortable with. If this is not the case, or if we can clarify further, please advise.	Mountain ash will be run as if it was species 999, thank you for the clarification. This item may be closed.			Closed
CR 9	In 'CAR1175 RP8 OPDR Calculation v1.4 20230712' on the '2022_2032_StrataCarbon' tab the pivot table in cells B14:F21 is currently using the 'IFM3' field from the '2022_2032_PLC' tab, instead of the 'Grown IFM3' field. This contradicts the verified modeling methodology, and also amounts to an inappropriate 10,000 ton increase in carbon stocks. Please clarify.	A.3	C	In practice, we hold IFM3 constant for this time period, because we find there is a more meaningful change in live growth over a partial growing season than there is a reduction in standing dead. Our assertion of negligible change in standing dead is evidenced by field verification and successful completion of sequential sampling. Overall, the project adheres to the methodology's requirement to adjust standing dead stocks on an annual basis, but in this case it is only a partial reporting period adjustment.	Thank you for this justification. This item may be closed.			Closed
CR 10	In 'CAR1175 RP8 OPDR Calculation v1.4 20230712' on the 'TreeList_2022' tab tree 398_8 is a 7.7" 24' tall Red Maple dead tree that is currently being zeroed out in terms of carbon. It appears that this is due to the SSCD value reading '54' instead of the required '53' for quantification. Please clarify.	A.3	C	The decay class for tree 398_8 has been changed to 3, and a new carbon tool has been run. This change is reflected in the PLC and TreeList tabs for 2022/2032 in 'CAR1175 RP8 OPDR Calculation v1.5 20230713.xlsx.'	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 11	In 'CAR1175 RP8 OPDR Calculation v1.4 20230712' on the 'RP2-RP6 Detail' tab the values captured in AGSL and IFM1 for strata SF and TH, cells C7:D8 do not match the strata level totals on the '2016_2026_PLC' tab. Nor has all of the IFM3 values E3:E8 been corrected to the small tree exclusion reduced values. This issue is compounded through the depletion method seen in the 'Carbon_RPX' tabs. Please clarify why the 2026 target values are based off of correct quantification, but not the starting value point of 2016 to calculate a current RP (RP7), particularly when considering that small dead trees are currently included.	A.3	C	We agree that there is a slight discrepancy in strata-level carbon for SF and TH between the new modeled values and the previously verified RP2 values. We are unable to identify the source of the discrepancy, but in light of the fact that our new values result in a lower annual increment, we feel the difference is inherently conservative. Regarding the inclusion of standing dead saplings, we are required to use the previously verified reporting period's stocking values as the starting point to inform subsequent reporting period stocks. Beginning in RP3, standing dead saplings have been removed, which is carried through RP7. Any standing dead saplings associated with the RP2 stocking are taken into account as evidenced by the RP8 reversal and updated modeling following the most recent inventory.	Follow up emails/conference calls generated.	Corrected.	Thank you for making this change. It has been confirmed, this item may be closed.	Closed

CR 12	In the intersect of the 'BogBrookSale_RP6-8' shapefile and the 'RP8_Plots' shapefile, there are 31 plots with a 'Y' in the Harvest field included within the 'Harvest_RP2-8' strata which matches plot level quantification. But, there is 1 additional plot that intersects with the Harvest 'Y' category which is 'FID_RP8_Plots' number 408, or 'plot_id' 165, which is included in strata 'SF'. Since this plot is intersected in a Harvest 'Y' category, shouldn't this plot carbon be included in the 'Harvest_RP2-8' strata? Please clarify.	A.3	C	Agreed, Plot 165 falls within the boundaries of the Harvest_RP2-8 stratum. This correction is now reflected in the strata-level carbon calculations in 'CAR1175 RP8 OPDR Calculation v1.5 20230713.xlsx', as well as the respective sampling weights for the affected strata (SF and Harvest_RP2-8).	Thank you for making this change, it has been confirmed. This item may be closed.			Closed
CR 13	In 'CAR1175 RP8 OPDR Calculation v1.5 20230713' on the '2016_2026_PLC' tab plot number 69 and 342 are zeroed out in 2026 despite each having large dead trees. Please clarify/correct this material error.	A.3	C	When I re-ran our carbon tool, the output also had zero carbon modeled for 2026 for these two plots, so I am unsure what caused the discrepancy between the plot and tree lists. I have removed the dead trees from the 2026 treelist for these plots, so the numbers should concur now. This is also the conservative approach.	Thank you for the clarification, this has been confirmed. This item may be closed.			Closed
CR 14	In 'CAR1175 RP8 OPDR Calculation v1.6 20230717' on the 'Carbon_RP4' tab cells C15:E19 are pulling cell B29. This is the incorrect value, as this is uncorrected percent of harvest (excludes the standard 10%).	A.3	C	Settled via email 7/17.	Confirmed, this item may be closed.			Closed