Detailed Verification Report

CA Air Resources Board
Compliance Offset Protocol—
U.S. Forest Projects

Prepared by:

Michael Hoe

SCSglobal SERVICES
Setting the standard for sustainability™
2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA
+1.510.452.8000 main | +1.510.452.8001 fax
www.SCSglobalServices.com

Offset Project Name:	Hollow Tree
ARB Project ID:	CAFR5291
OPR-Assigned Project ID:	CAR1191
Offset Project Operator (OPO):	Mendocino Redwood Company, LLC
Authorized Project Designee (APD):	Not applicable
Offset Project Location:	Mendocino, California, United States
Offset Project Size:	20,300 acres
Reporting Period:	14 June 2020 to 13 June 2021
Offset Project Registry:	Climate Action Reserve (CAR)
ARB-Accredited Verification Body:	SCS Global Services (SCS)
Date of Report Issue:	14 April 2022
Version:	1-0
Verification Body Contact Information:	2000 Powell Street, Suite 600, Emeryville, CA 94608, USA http://www.scsglobalservices.com Email: CPollet-Young@scsglobalservices.com Telephone: +1 (510) 452-8000
Offset Verification Team:	Lead Verifier: Michael Hoe (ARB ID: H2-19-232) Independent Reviewer: James Cwiklik (ARB ID: H2-19-234)
Start of Offset Verification Services	3 August 2021

Notice of Requested Limitation on Distribution:
This detailed verification report has been produced, and is being provided to the offset project operator or authorized project designee, pursuant to 17 CCR Section 95977.1(b)(3)(R)(4)(a). It will be made available to the Air Resources Board and/or the applicable offset project registry upon request. SCS requests that this report (or any portion thereof) not be disseminated to entities, other than those named above, without the express written permission of SCS.

CONFIDENTIAL

Table of Contents

1 Introduction 3

1.1 Objective 3
1.2 Scope and Criteria 3
1.3 Level of Assurance 3
1.4 Treatment of Materiality 3

2 Core Verification Activities 3

2.1 Planning 3
2.2 Document Review 4
2.3 Interviews 4
2.4 Data Management Systems Review 4
2.5 Site Visits 5
2.6 Preparation of an Issues Log 5

3 Verification Findings 6

3.1 Assessment of Conformance to Verification Criteria 6
3.2 Quantification of GHG Emission Reductions and Removal Enhancements 6
3.3 Quantification of Contribution to Forest Buffer Account 11
3.4 Summary Statement of Conformance 11
3.5 Commitment to Retain Documentation 11

Annex A Issues Log 12

Discrepancies Identified During the Course of Data Checks 12
Other Issues Identified During the Course of Offset Verification Services 12

Annex B Data Checks Summary Table 13

Annex C Conformance Checks Summary Table 15

CONFIDENTIAL

1 Introduction

1.1 Objective

The objective of offset verification services was to conduct a systematic, independent, and documented evaluation of the offset project data report for the Hollow Tree ("the project"), covering the reporting period from 14 June 2020 to 13 June 2021 ("the OPDR"), to determine whether the OPDR is free of an offset material misstatement, and whether the OPDR conforms to the requirements of the verification criteria as stated in Section 1.2 below.

1.2 Scope and Criteria

The scope of the offset verification services was defined as follows:

- The OPDR and all information required by the verification criteria to be reported therein
- The project and the project lands and their compliance to any applicable requirements of the verification criteria during the reporting period

The verification criteria are those applicable requirements set out in the following documents:

- Compliance Offset Protocol, U.S. Forest Projects, adopted 14 November 2014 ("the FOP")
- Cap-and-Trade Regulation, Title 17, California Code of Regulations, Sections 95800-96022, effective 1 April 2019 ("the Regulation")

1.3 Level of Assurance

The level of assurance for this verification is reasonable.

1.4 Treatment of Materiality

In accordance with the definition provided in Section 95802(a) of the Regulation, offset material misstatement means a discrepancy, omission, misreporting, or aggregation of the three that leads an offset verification team to believe that an OPDR contains errors resulting in an overstatement of the reported total GHG emissions reductions or removal enhancements greater than 5.00 percent.

2 Core Verification Activities

2.1 Planning

The offset verification team formally received the OPDR on 4 October 2021 by downloading it from the offset project registry's website. The verification team developed a verification plan based on the following:

- Documentation pertaining to the offset project operations, project baseline emissions, and GHG reductions and removal enhancements

CONFIDENTIAL

- Documentation of the training and qualifications of the personnel involved in developing the OPDR
- The name and version of the FOP used to quantify and report the project baseline emission and GHG reductions and removal enhancements
- Information pertaining to the data management systems, project monitoring systems, sample design, baseline modeling, and other data required by the FOP

The verification plan, which documents all of the activities undertaken by the offset verification team in accordance with Section 95977.1(b)(3)(B) of the Regulation, is incorporated by reference into this Section 2.1 and is included, as Attachment I of this verification report, as a stand-alone document with the file name "ARB_MRC_HT_RP4-6_VerificationPlan_V1-0_100221".

2.2 Document Review

The OPDR was the primary object of the offset verification services.

In addition to the OPDR, the offset verification team engaged in review of an array of documents throughout offset verification services, including spatial work products, Access databases, Excel workbooks and supporting documentation. A complete list of documents received and reviewed by the offset verification team may be found within SCS' internal working papers.

2.3 Interviews

Interviews constituted an important component of offset verification services. The verification plan contains a detailed listing of all interviews involving personnel associated with the OPO and/or APD.

2.4 Data Management Systems Review

As part of offset verification services, the offset verification team performed a thorough review of the project's data management systems in order to understand the following:

- Processes for collection, and transfer into digital formats, of any raw data used in production of the OPDR
- Presence and adequacy of data storage and retention mechanisms
- Roles and responsibilities of personnel responsible for managing and reporting GHG emission reductions and removal enhancements
- Computational methodologies used to calculate GHG emission reductions and removal enhancements
- Extent to which equations and emission factors used to calculate GHG emission reductions and removal enhancements conform to the FOP
- Whether procedures for data collection, modeling, monitoring, and processing were appropriate for the project and adequately documented

CONFIDENTIAL

- Whether adequate quality assurance and quality control (QA/QC) systems were in place for ensuring accurate reporting of GHG emission reductions and removal enhancements
- Which components of the data management systems created the highest risk of introducing error in to the GHG reduction and removal enhancement reporting

Throughout the audit, the offset verification team assessed the data management system to develop and refine the sampling plan and associated data checks. Principally, the offset verification team needed to understand how the data enters the system, where transformations or calculations are embedded and what quality control practices are in place to lend effectiveness and stability to the system. The information collected by the offset verification team throughout the audit was used as an input to the development of the sampling plan and associated data checks.

In some cases, the offset verification team relied upon information collected by SCS as part of prior offset verification services conducted to assess offset project data reports previously produced by the same OPO, APD and/or technical consultants (either for the project or for other projects for which similar data management systems have been employed).

2.5 Site Visits

No site visits were conducted as part of offset verification services.

2.6 Preparation of an Issues Log

Any potential or actual material discrepancies identified during the verification process were resolved through the issuance of findings and recorded in the issues log as required by Section 95977.1 (b)(3)(O) of the Regulation. The types of findings issued by SCS were characterized as follows:

Non-Conformity Report (NCR): An NCR signified a material discrepancy with respect to a specific requirement of the verification criteria. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a positive offset verification statement.

New Information Request (NIR): An NIR signified a need for supplementary information in order to determine whether a material discrepancy existed with respect to a specific requirement. Receipt of an NIR did not necessarily indicate that the project was not in conformance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a positive offset verification statement.

Observation (OBS): An OBS indicates an area where immaterial discrepancies exist between the observations, data testing results or professional judgment of the offset verification team and the information reported or utilized (or the methods used to acquire such information) within the GHG assertion. A root cause analysis and corrective action plan are not required, but highly recommended.

CONFIDENTIAL

Observations are considered by the offset verification team to be closed upon issuance, and a response to this type of finding is not necessary.

All findings issued by the offset verification team during the verification process have been resolved. In accordance with by Section 95977.1 (b)(3)(O) of the Regulation, all findings issued during the verification process, and the reasons for their closure, are described in the issues log (Annex A).

3 Verification Findings

3.1 Assessment of Conformance to Verification Criteria

This section contains a summary of the findings of the offset verification team regarding the conformance of the OPDR to the verification criteria. A description of how the offset verification team ensured conformance to each applicable requirement of the verification criteria may be found in Annex C below.

3.1.1 Reporting Requirements

The offset verification team reviewed the OPDR against all applicable reporting requirements of the FOP, and confirmed that the OPDR complies with all applicable reporting requirements.

3.1.2 Project Design and Implementation

The offset verification team assessed the conformance of the project to all applicable requirements of the Regulation and FOP. The offset verification team holds reasonable assurance regarding the conformance of the project, as described in the OPDR and implemented during the reporting period, to all applicable requirements of the Regulation and FOP.

3.2 Quantification of GHG Emission Reductions and Removal Enhancements

A detailed description of the findings of the verification team regarding the process used to quantify GHG emission reductions and removal enhancements can be found within this section; additional information may be found in SCS' confidential sampling plan, which is available to ARB or the offset project registry upon request. The narrative provided in this section follows the suggested format provided in the numbered list on pages 74-75, Section 5.10 of the ARB guidance document "Technical Guidance for Offset Verifiers: Verification of Offset Project Data Reports" (October 2013).

3.2.1 Offset Project Operations

The offset project operations as described as follows:

The offset project operations are described as follows in the offset project data report for the initial reporting period:

CONFIDENTIAL

"The Mendocino Redwood Company, LLC (MRC) Hollow Tree forest carbon project (Hollow Tree) is an Improved Forest Management (IFM) project developed under the California Air Resources Board Compliance Offset Protocol – U.S. Forest Projects. The Hollow Tree project is on forestlands owned in fee by MRC in Mendocino County, California."

"MRC has owned the forestlands in the project area since its inception in 1998. The project area forests are dominated by redwood, Douglas-fir, and tanoak. Since 1998, MRC has been working to actively increase conifer and carbon stocking on these forestlands. Management of these forestlands is designed to increase conifer and carbon stocking while harvesting saw logs sustainably."

The GHG sources, sinks and reservoirs included in the offset project boundary are the following:

- IFM-1
- IFM-3
- IFM-7
- IFM-8
- IFM-14
- IFM-17

3.2.2 Data Acquisition, Tracking and Calculation Systems

A detailed description of the data acquisition, tracking and calculation systems, and the procedures employed for evaluation of these systems may be found within the sampling plan. However, a general description of such follows.

Data used for the quantification of GHG emission removals were acquired through a variety of systems, including the following:

- Forest carbon inventory data were derived from measurements collected in the field, following the procedures outlined in Appendix A of the FOP
- Spatial information regarding the project boundary and, if applicable, the stratification of the project area was derived from GIS-based exercises, coupled with field-work (for ground-truthing purposes)
- Other spatial data where derived from websites and other digital sources of spatial data

Source data of a non-spatial nature were assessed by the offset verification team as follows:

- As the offset verification services described in this report constituted a full verification, the offset verification team assessed the quality of forest inventory measurements following the sequential sampling procedures set out in the FOP.
- As the offset verification services described in this report constituted a less-intensive verification, the offset verification team relied upon the assessment of the quality of forest inventory measurements as carried out in the most recent full verification, for the reporting

CONFIDENTIAL

period from 4 June 2015 to 13 June 2016, following the sequential sampling procedures as set out in the FOP.

- For all other non-spatial source data, the offset verification team used data checks to confirm that data used in the quantification of GHG emission removals were acquired from appropriate sources.

Spatial data are tracked in the offset project's GIS system. The offset verification team confirmed appropriate tracking of spatial data by conducting data checks on various datasets to ensure that spatial analyses were carried out correctly. Nonspatial data were generally tracked in Excel workbooks and Access databases. The offset verification team confirmed that data were appropriately tracked in these sources by carrying out data checks to trace samples of data between sources.

Calculations involving spatial data are carried out in the offset project's GIS system. Calculations involving non-spatial data are carried out in Excel workbooks and database environments. For both types of calculations, the offset verification team confirmed that calculations were appropriately carried out by replicating a sample of calculations.

Through the procedures identified above and discussed in further detail elsewhere (in Section 3.2.5 and Annex B, below, as well as the sampling plan), the offset verification team confirmed that the data acquisition, tracking and calculation systems (i.e., the data management system) conform fully to the verification criteria.

3.2.3 Reporting of All Applicable GHG Sources, Sinks and Reservoirs

The offset verification team has ensured that every applicable GHG source, sink and reservoir has been reported. No evaluation of missing data was required.

3.2.4 Documents and Data Reviewed During the Data Checks; Activities Conducted During Site Visit

A detailed list of documents and data reviewed during data checks is located within SCS' internal working papers. However, a general list of the types of documents and data reviewed during the data checks follows.

- Calculation spreadsheets and databases
- Spatial data showing the project boundary and other information

A detailed description of activities conducted during the site visit (if applicable) and follow-up interviews may be found in the verification plan referred to in Section 2.1 above. See Annex B below for a detailed comparison of data checks carried out during offset verification services.

CONFIDENTIAL

3.2.5 Detailed Comparison of Data Checks

Documentation of identified discrepancies during the detailed comparison of data checks may be found in Annex B below. A narrative to indicate which GHG emissions sources, GHG sinks, and GHG reservoirs were checked and the types and quantity of data that were evaluated for each GHG emissions source, GHG sink, and GHG reservoir is provided below.

IFM-1

A large amount of data was evaluated during data checks. Types of data that were evaluated include Excel spreadsheets, Access databases and area calculations made using spatial data. Data checks were conducted by tracing data from the OPDR to its source (i.e., tracing data back to the shapefiles, databases and intermediate work products used to produce the information in the OPDR); looking at the process for data compilation and collection (i.e., looking at the process for compilation carbon stock estimates from inventory data); recalculating baseline GHG emissions, project emissions, GHG reductions, and GHG removal enhancements estimates to check original calculations (noting that baseline GHG emissions and project emissions are not separately quantified under the FOP and so were not specifically recalculated as part of data checks); reviewing calculation methodologies for compliance with the verification criteria (including confirmation that the biomass equations and conversion factors required by the FOP were correctly employed) and review of quantification from the approved growth model to confirm that the model was correctly operated.

IFM-3

This reservoir was not specifically targeted for data checks.

IFM-7

A moderate amount of data was evaluated during data checks. Types of data that were evaluated include Excel spreadsheets, Access databases and area calculations made using spatial data. Data checks were conducted by tracing data from the OPDR to its source (i.e., tracing data back to the shapefiles, databases and intermediate work products used to produce the information in the OPDR); looking at the process for data compilation and collection (i.e., looking at the process for compilation carbon stock estimates from inventory data); recalculating baseline GHG emissions, project emissions, GHG reductions, and GHG removal enhancements estimates to check original calculations (noting that baseline GHG emissions and project emissions are not separately quantified under the FOP and so were not specifically recalculated as part of data checks); reviewing calculation methodologies for compliance with the verification criteria (including confirmation of compliance with Appendix C of the FOP) and review of quantification from the approved growth model to confirm that the model was correctly operated.

IFM-8

Same as for IFM-7.

CONFIDENTIAL

IFM-14

A large amount of data was evaluated during data checks. Types of data that were evaluated include Excel spreadsheets, Access databases and area calculations made using spatial data. Data checks were conducted by tracing data from the OPDR to its source (i.e., tracing data back to the shapefiles, databases and intermediate work products used to produce the information in the OPDR); looking at the process for data compilation and collection (i.e., looking at the process for compilation carbon stock estimates from inventory data); recalculating baseline GHG emissions, project emissions, GHG reductions, and GHG removal enhancements estimates to check original calculations (noting that baseline GHG emissions and project emissions are not separately quantified under the FOP and so were not specifically recalculated as part of data checks); reviewing calculation methodologies for compliance with the verification criteria (including confirmation that the biomass equations and conversion factors required by the FOP were correctly employed) and review of quantification from the approved growth model to confirm that the model was correctly operated.

IFM-17

Same as for IFM-7.

3.2.6 Materiality Assessment

Once all of the data checks were completed, the offset verification team used the equation from Section 95977.1(b)(3)(Q) of the Regulation to determine the percent accuracy of the reported GHG reductions and removal enhancements stated in the ODPR. The offset verification team verified that the percent error with respect to the GHG reductions and removal enhancements is less than 5.00%, as is indicated in the table below.

Total Reported Emission Reductions and Removal Enhancements (tCO2e)	85,208
Discrepancies (tCO2e)	-41
Omissions (tCO2e)	-
Misreporting (tCO2e)	-
Subtotal (tCO2e)	-
Percent Error (%)	-0.05%

The calculation as required by Section 95977.1(b)(3)(Q) of the Regulation was carried out as follows:

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

$$= \frac{[-41 + 0 + 0] * 100\%}{85{,}208} = -0.05\%$$

CONFIDENTIAL

3.2.7 Summary

The offset verification team affirms with reasonable assurance that the quantity of GHG emission removal enhancements stated in the OPDR (78,853 metric tons CO_2e) is free of offset material misstatement and has been calculated in accordance with the verification criteria.

3.3 Quantification of Contribution to Forest Buffer Account

The offset verification team affirms with reasonable assurance that the number of ARB offset credits to be contributed to the forest buffer account (15,168 ARB offset credits), as stated in the OPDR, has been calculated in accordance with the verification criteria.

3.4 Summary Statement of Conformance

The offset verification team affirms with reasonable assurance that the OPDR is free of an offset material misstatement and that the OPDR conforms to the requirements of the Regulation and the FOP. The offset verification team has no qualifying comments on the above statements made in this Section 3.4. The offset verification team finds that a positive offset verification statement is warranted.

The documents that, together, constitute the OPDR that is referred to in the above paragraph are as noted in the table below.

Filename	Date and Time Uploaded to Offset Project Registry Website*
Hollow Tree Project Annual OPDR RP6 V1.1.1.1	27 Sep 2021 06:04 PM

*This is the date and time as noted on the offset project registry website.

3.5 Commitment to Retain Documentation

In accordance with Section 95977.1(b)(3)(K) of the Regulation, all material received, reviewed, or generated to render the offset verification statement accompanying this report will be retained for 15 years following the submittal of the offset verification statement.

CONFIDENTIAL

Annex A Issues Log

Discrepancies Identified During the Course of Data Checks

Annex B below, which is incorporated to this Annex A pursuant to Section 95977.1(b)(3)(L)(4) of the Regulation, contains, within the "Comments" field of the Data Checks Summary Table, a detailed list of all discrepancies identified during data checks. The best available information indicates that, in all cases, the discrepancies listed in Annex B are attributable to one of the following underlying causes:

- Discrepancies resulting from correctable errors that, when summed, result in less than a three percent (3.00%) overstatement of the GHG emissions reductions or removal enhancements, and that therefore, per Section 9577.1(b)(3)(M) of the Regulation, do not need to be fixed
- Discrepancies not resulting from correctable errors, which are attributable to one of the following causes:
    - Differences in rounding, truncation and/or precision in calculation or transcription of data or application (the Regulation implies in Section 95977.1(b)(3)(M) that these factors are considered to "result from truncation or rounding" rather than being errors)
    - Application of professional judgment in selecting from among modeling and/or quantification approaches in the face of lack of clarity in the FOP

Other Issues Identified During the Course of Offset Verification Services

The following tables include all issues raised during offset verification services. As stated in Section 2.6 above, issues raised during offset verification services were presented to project personnel through the issuance of either Non-Conformity Reports (NCRs), New Information Requests (NIRs) or Observations (OBS). In cases where an issue had the potential for any bearing on offset material misstatement or conformance, the issue is followed by "M" for offset material misstatement, "C" for non-conformance, or "NA" in cases where neither of the first two applies. It should be noted that all language under "Project Personnel Response" is a verbatim transcription of responses to issues provided by project personnel.

No findings issued.

CONFIDENTIAL

Annex B Data Checks Summary Table

In order to address the risk of offset material misstatement the offset verification team conducted the data checks described below.

#	Title	SSR(s) (all start with IFM-)	Methods Used to Conduct Check	Information Analyzed	Units	Verifier Calculated Value	OPO/APD Calculated Value	Discrepancy	Comments	A	B	C	D	E	F
1	Confidence deduction adjusted actual onsite carbon stocks as of end of reporting period	1	Recalculated project area in each stratum; re-calculated actual onsite carbon stock as of end of reporting period; replicated modeling process in FORSEE to check growth projections	Access database, shapefile	tCO2-e	6,026,506	6,026,487	(19)	A very small discrepancy exists but this discrepancy rounds to 0 tCO2-e; discrepancy is attributable to (1) minute differences in precision of variables between processing systems, (2) rounding/truncation processes in transferring values between sources, (3) very small differences in calculation of area in GIS systems; these are not considered correctable errors	x	x	x	x	x	x
2	Actual carbon in harvested wood products	7, 8, 17	Tracing reported harvest data back to its source (load tickets, scale tickets); replication of harvest data compilation process; recalculation of actual carbon in harvested wood products	Workbooks, trip/scale tickets		4,008	4,008	-	No differences.	x	x		x	x	
3	Actual amount of onsite carbon harvested	14	Tracing reported harvest data back to its source (load tickets, scale tickets); replication of harvest data compilation process; recalculation of actual amount of harvested carbon	Workbooks, trip/scale tickets	tCO2-e	12,797	12,686	(111)	Discrepancy is attributable to differences in methodologies used to convert from harvested volume (on a board-foot basis) to total amount of onsite carbon stock harvested (on a tCO2-e basis); this is not considered a correctable error	x	x		x	x	

CONFIDENTIAL

The codes A-F used in the above table are defined as follows.

Data Check Type Codes	
Code	Data Check Type
A	Tracing data in the OPDR to its origin
B	Looking at the process for data compilation and collection
C	Reviewing all GHG inventory designs for GHG sources, GHG sinks, and GHG reservoirs, and sampling procedures, if applicable;
D	Recalculating GHG reductions and GHG removal enhancements estimates to check original calculations (note that, while the Regulation states that a data check must also include "Recalculating baseline GHG emissions" and "project emissions", these items are not relevant to offset verification services performed against the FOP because baseline GHG emissions and project emissions are not specifically calculated under the FOP (and, thus, there is nothing for the verification team to recalculate).
E	Reviewing calculation methodologies used by the OPO or APD for conformance with the FOP and the Regulation
F	Reviewing the quantification from models approved for use in the FOP

CONFIDENTIAL

Annex C Conformance Checks Summary Table

Verification Item	Actions Undertaken to Confirm Conformance
FOP § 2.1.1	Not applicable to improved forest management projects
FOP § 2.1.1(1)	Not applicable to improved forest management projects
FOP § 2.1.1(2)	Not applicable to improved forest management projects
FOP § 2.1.1(3)	Not applicable to improved forest management projects
FOP § 2.1.1(4)	Not applicable to improved forest management projects
FOP § 2.1.1(5)	Not applicable to improved forest management projects
FOP § 2.1.1(6)	Not applicable to improved forest management projects
FOP § 2.1.2(1)	Not applicable to less-intensive verification
FOP § 2.1.2(2)	Not applicable to less-intensive verification
FOP § 2.1.2(3)	Not applicable to less-intensive verification
FOP § 2.1.2(4)	Not applicable to less-intensive verification
FOP § 2.1.2(5)	Not applicable to less-intensive verification
FOP § 2.2	Not applicable to less-intensive verification
FOP § 3.1.1.1	Not applicable to improved forest management projects
FOP § 3.1.1.2	Not applicable to less-intensive verification
FOP § 3.1.2.1	Not applicable to improved forest management projects
FOP § 3.1.2.2	Not applicable to less-intensive verification
FOP § 3.2 (Reforestation)	Not applicable to improved forest management projects
FOP § 3.2 (Improved Forest Management)	Not applicable to less-intensive verification
FOP § 3.3	Confirmed that crediting period has not elapsed
FOP § 3.4	Confirmed that project has been monitoring, verifying and reporting data so far
FOP § 3.5	Not applicable, as a qualified conservation easement is not used
FOP § 3.6 (Paragraph 1)	Not applicable to less-intensive verification
FOP § 3.6 (Paragraph 2)	Not applicable to less-intensive verification
FOP § 3.6 (Paragraph 3)	Not applicable to less-intensive verification
FOP § 3.6 (Paragraph 4)	Not applicable to less-intensive verification
FOP § 3.7	Independent checks on regulatory compliance with relevant state and federal agencies
FOP § 3.8.1	Web-based checks of FSC website, and information accessed from that location, to confirm that all forestland owned or managed by Mendocino Redwood Company has been within the scope of an FSC certificate during reporting period
FOP § 3.8.2 (age classes)	Not applicable to less-intensive verification
FOP § 3.8.2 (native species threshold)	Confirmed that project met this requirement at initial verification
FOP § 3.8.2 (single species threshold)	Confirmed that project met this requirement at initial verification
FOP § 3.8.2 (structural elements; for portions of project area that have not recently undergone salvage harvesting)	Confirmed that project inventory exceeds the required thresholds, when considering the small amount of salvage harvest reported
FOP § 3.8.2 (structural elements; for portions of project area that have undergone salvage harvesting within the previous year)	Confirmed that project inventory exceeds the required thresholds, when considering the small amount of salvage harvest reported
FOP § 3.8.3	Not applicable; a 10-year period has not elapsed
FOP § 3.8.4	Not applicable, as no even-aged management has occurred since project commencement
FOP § 4, paragraph 1	Not applicable to less-intensive verification
FOP § 4, paragraph 3	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-01	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-02	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-03	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-04	Not applicable to improved forest management projects

CONFIDENTIAL

Verification Item	Actions Undertaken to Confirm Conformance
FOP § 5.2, SSR RF-05	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-06	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-07	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-08	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-09	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-10	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-11	Not applicable to improved forest management projects
FOP § 5.2, SSR RF-12	Not applicable
FOP § 5.2, SSR RF-13	Not applicable
FOP § 5.2, SSR RF-14	Not applicable
FOP § 5.2, SSR RF-15	Not applicable
FOP § 5.2, SSR RF-16	Not applicable
FOP § 5.2, SSR RF-17	Not applicable
FOP § 5.2, SSR IFM-01	Review of OPDR against requirements of FOP to confirm that pool is included, as required
FOP § 5.2, SSR IFM-02	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-03	Review of OPDR against requirements of FOP to confirm that pool is included, as required
FOP § 5.2, SSR IFM-04	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-05	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-06	Review of OPDR against requirements of FOP to confirm that pool is excluded, as is appropriate
FOP § 5.2, SSR IFM-07	Review of OPDR against requirements of FOP to confirm that pool is included, as required
FOP § 5.2, SSR IFM-08	Review of OPDR against requirements of FOP to confirm that pool is included, as required
FOP § 5.2, SSR IFM-09	Review of OPDR against requirements of FOP to confirm that pool is excluded, as permitted given exclusion of IFM-06
FOP § 5.2, SSR IFM-10	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-11	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-12	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-13	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-14	Review of OPDR against requirements of FOP to confirm that IFM-14 is included, as required
FOP § 5.2, SSR IFM-15	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-16	Review of OPDR against requirements of FOP to confirm that pool is excluded, as required
FOP § 5.2, SSR IFM-17	Review of OPDR against requirements of FOP to confirm that IFM-17 is included, as required
FOP § 6, Equation 6.1	Replication of quantification of GHG reductions and removal enhancements and comparison with value in OPDR
FOP § 6.1.1, Quantification Methodology, Step 1	Not applicable to improved forest management projects
FOP § 6.1.1, Quantification Methodology, Step 2	Not applicable to improved forest management projects
FOP § 6.1.1, Quantification Methodology, Step 3	Not applicable to improved forest management projects
FOP § 6.1.1, Deferral of Initial Inventory for Carbon Stocks Not Affected by Site Preparation, Step 1	Not applicable to improved forest management projects
FOP § 6.1.1, Deferral of Initial Inventory for Carbon Stocks Not Affected by Site Preparation, Step 2	Not applicable to improved forest management projects
FOP § 6.1.1, Deferral of Initial Inventory for Carbon Stocks Not Affected by Site Preparation, Verification Timing	Not applicable to improved forest management projects
FOP § 6.1.2(1)	Not applicable to improved forest management projects
FOP § 6.1.2(2)	Not applicable to improved forest management projects
FOP § 6.1.3(1)	Not applicable to improved forest management projects
FOP § 6.1.3(2)	Not applicable to improved forest management projects
FOP § 6.1.3(3)	Not applicable to improved forest management projects

CONFIDENTIAL

Verification Item	Actions Undertaken to Confirm Conformance
FOP § 6.1.3(4)	Not applicable to improved forest management projects
FOP § 6.1.4(1)	Not applicable to improved forest management projects
FOP § 6.1.4(2)	Not applicable to improved forest management projects
FOP § 6.1.5, Equation 6.2	Not applicable to improved forest management projects
FOP § 6.1.5, Equation 6.3	Not applicable to improved forest management projects
FOP § 6.1.5, Equation 6.4	Not applicable to improved forest management projects
FOP § 6.2.1(1)	Not applicable to less-intensive verification
FOP § 6.2.1(2)	Not applicable to less-intensive verification
FOP § 6.2.1(3)	Not applicable to less-intensive verification
FOP § 6.2.1(4)	Not applicable to less-intensive verification
FOP § 6.2.1.2	Not applicable to less-intensive verification
FOP § 6.2.1.3	Not applicable to less-intensive verification
FOP § 6.2.2	Not applicable to less-intensive verification
FOP § 6.2.3(1)(a)	Not applicable to less-intensive verification
FOP § 6.2.3(1)(b)	Not applicable to less-intensive verification
FOP § 6.2.3(2)	Not applicable to less-intensive verification
FOP § 6.2.4(1)	Not applicable
FOP § 6.2.4(2)	Data checks to confirm correct operation of FORSEE in growing inventory data forward
FOP § 6.2.4(3)	Review of update process to confirm that the update procedure set out in the initial OPDR was followed
FOP § 6.2.4(4)	Confirmation that confidence deduction does not need to be recalculated and remains at 0.0%
FOP § 6.2.5(1)	Tracing reported harvest volume data back to its source
FOP § 6.2.5(2)	Spot checks to confirm that Appendix C was implemented correctly
FOP § 6.2.6	Recalculation of secondary effects and comparison with reported data
FOP § 7.1	Review and recalculation of GHG reductions and GHG removal enhancements; confirmation that result of quantification was not negative
FOP § 7.2	Recalculation of the quantity of ARB offset credits assigned to the forest buffer account
FOP § 7.3	Not applicable
FOP § 7.4	Not applicable
FOP § 8.1	Not applicable to less-intensive verification
FOP § 8.2(1)	See above under FOP § 6.2.4(1)
FOP § 8.2(2)	See above under FOP § 6.2.4(2)
FOP § 8.2(3)	See above under FOP § 6.2.4(3)
FOP § 9.1	Independent checks to confirm that professional forester served in the required capacity
FOP § 9.1.1.1(01)	Not applicable to less-intensive verification
FOP § 9.1.1.1(02)	Not applicable to less-intensive verification
FOP § 9.1.1.1(03)	Not applicable to less-intensive verification
FOP § 9.1.1.1(04)	Not applicable to less-intensive verification
FOP § 9.1.1.1(05)	Not applicable to less-intensive verification
FOP § 9.1.1.1(06)	Not applicable to less-intensive verification
FOP § 9.1.1.1(07)	Not applicable to less-intensive verification
FOP § 9.1.1.1(08)	Not applicable to less-intensive verification
FOP § 9.1.1.1(09)	Not applicable to less-intensive verification
FOP § 9.1.1.1(10)	Not applicable to less-intensive verification
FOP § 9.1.1.1(11)	Not applicable to less-intensive verification
FOP § 9.1.1.1(12)	Not applicable to less-intensive verification
FOP § 9.1.1.1(13)	Not applicable to less-intensive verification
FOP § 9.1.1.1(14)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(a)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(b)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(c)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(d)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(e)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(f)	Not applicable to less-intensive verification

CONFIDENTIAL

Verification Item	Actions Undertaken to Confirm Conformance
FOP § 9.1.1.1(15)(g)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(h)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(i)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(j)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(k)	Not applicable to less-intensive verification
FOP § 9.1.1.1(15)(l)	Not applicable to less-intensive verification
FOP § 9.1.1.1(16)	Not applicable to less-intensive verification
FOP § 9.1.1.1(17)(a)	Not applicable to less-intensive verification
FOP § 9.1.1.1(17)(b)	Not applicable to less-intensive verification
FOP § 9.1.1.1(17)(c)	Not applicable to less-intensive verification
FOP § 9.1.1.1(18)	Not applicable to less-intensive verification
FOP § 9.1.1.1(19)	Not applicable to less-intensive verification
FOP § 9.1.1.1(20)	Not applicable to less-intensive verification
FOP § 9.1.1.1(21)	Not applicable to less-intensive verification
FOP § 9.1.1.1(22)	Not applicable to less-intensive verification
FOP § 9.1.1.1(23)	Not applicable to less-intensive verification
FOP § 9.1.1.1(24)	Not applicable to less-intensive verification
FOP § 9.1.1.1(25)	Not applicable to less-intensive verification
FOP § 9.1.1.1(26)	Not applicable to less-intensive verification
FOP § 9.1.1.1(27)	Not applicable to less-intensive verification
FOP § 9.1.1.2(1)	Not applicable to improved forest management projects
FOP § 9.1.1.2(2)	Not applicable to improved forest management projects
FOP § 9.1.1.2(3)	Not applicable to improved forest management projects
FOP § 9.1.1.2(4)	Not applicable to improved forest management projects
FOP § 9.1.1.3(01)	Not applicable to less-intensive verification
FOP § 9.1.1.3(02)	Not applicable to less-intensive verification
FOP § 9.1.1.3(03)	Not applicable to less-intensive verification
FOP § 9.1.1.3(04)	Not applicable to less-intensive verification
FOP § 9.1.1.3(05)	Not applicable to less-intensive verification
FOP § 9.2.1(01)	Check of OPDR against requirements of FOP
FOP § 9.2.1(02)	Check of OPDR against requirements of FOP
FOP § 9.2.1(03)	Check of OPDR against requirements of FOP
FOP § 9.2.1(04)	Check of OPDR against requirements of FOP
FOP § 9.2.1(05)	Check of OPDR against requirements of FOP
FOP § 9.2.1(06)	Check of OPDR against requirements of FOP
FOP § 9.2.1(07)	Check of OPDR against requirements of FOP
FOP § 9.2.1(08)	Check of OPDR against requirements of FOP
FOP § 9.2.1(09)	Check of OPDR against requirements of FOP
FOP § 9.2.1(10)	Check of OPDR against requirements of FOP
FOP § 9.2.1(11)	Check of OPDR against requirements of FOP
FOP § 9.2.1(12)	Check of OPDR against requirements of FOP
FOP § 9.2.1(13)	Check of OPDR against requirements of FOP
FOP § 9.2.1(14)	Check of OPDR against requirements of FOP
FOP § 9.2.1(15)	Not applicable, as this is not an avoided conversion project
FOP § 9.2.1(16)	Check of OPDR against requirements of FOP
FOP § 9.2.1(17)	Not applicable, as a reversal has not occurred
FOP § 9.2.1(18)	Check of OPDR against requirements of FOP
FOP § 9.2.1(19)	Check of OPDR against requirements of FOP
FOP § 9.2.1(20)	Not applicable to less-intensive verification
FOP § 9.2.2(1)	Check of OPDR against requirements of FOP
FOP § 9.2.2(2)	Check of OPDR against requirements of FOP
FOP § 9.2.2(3)	Check of OPDR against requirements of FOP
FOP § 9.2.2(4)	Check of OPDR against requirements of FOP

CONFIDENTIAL

Verification Item	Actions Undertaken to Confirm Conformance
FOP § 9.2.2(5)	Not applicable; a reversal did not occur within the previous six years
FOP § 9.2.2(6)	Check of OPDR against requirements of FOP
FOP § 9.2.2(7)	Check of OPDR against requirements of FOP
FOP Appendix A.3	Not applicable to less-intensive verification
FOP Appendix A.3 (allometric equations)	Not applicable to less-intensive verification
FOP Appendix A.3 (sample plot age)	Not applicable to less-intensive verification
FOP Appendix A.3(1)	Not applicable to less-intensive verification
FOP Appendix A.3(2)(a)	Not applicable to less-intensive verification
FOP Appendix A.3(2)(b)	Not applicable to less-intensive verification
FOP Appendix A.3(2)(c)	Not applicable to less-intensive verification
FOP Appendix A.3(3)	Not applicable to less-intensive verification
FOP Appendix A.3(4)	Not applicable to less-intensive verification
FOP Appendix A.3(5)	Not applicable to less-intensive verification
FOP Appendix A.3(6)	Not applicable to less-intensive verification
FOP Appendix A.3(7)	Not applicable to less-intensive verification
FOP Appendix A.3(8)	Not applicable to less-intensive verification
FOP Appendix A.3, Table A.2	Not applicable to less-intensive verification
FOP Appendix A.4	Confirmation that confidence deduction does not need to be recalculated and remains at 0.0%
FOP Appendix B.1 (approved model)	Data checks to confirm correct operation of FORSEE in growing inventory data forward
FOP Appendix B.1 (stand table projection)	Not applicable; a stand table projection was not used
FOP Appendix B.1 (stand table projection)	Not applicable; a stand table projection was not used
FOP Appendix B.1 (stand table projection)	Not applicable; a stand table projection was not used
FOP Appendix B.2	Data checks to confirm correct operation of FORSEE in growing inventory data forward
FOP Appendix B.3	Not applicable to less-intensive verification
FOP Appendix B.3(model outputs)(1)	Not applicable to less-intensive verification
FOP Appendix B.3(model outputs)(2)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(1)(a)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(1)(b)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(1)(c)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(2)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(3)	Not applicable to less-intensive verification
FOP Appendix B.3(modeling plan)(4)	Not applicable to less-intensive verification
FOP Appendix C.1(1)(a)	Not applicable to less-intensive verification
FOP Appendix C.1(1)(b)	Tracing reported harvest volume data back to its source; confirming that volumes were appropriately converted from board feet to cubic feet
FOP Appendix C.1(2)	Tracing calculations of carbon in harvested wood products
FOP Appendix C.1(3)	Not applicable; a weight measurement is not used
FOP Appendix C.1(4)	Tracing calculations of carbon in harvested wood products
FOP Appendix C.1(5)	Tracing calculations of carbon in harvested wood products
FOP Appendix C.2	Tracing calculations of carbon in harvested wood products
FOP Appendix C.3, Step 1	Not applicable; it was not possible to obtain a verified mill report
FOP Appendix C.3, Step 2	Tracing calculations of carbon in harvested wood products
FOP Appendix C.3, Step 3	Not applicable

CONFIDENTIAL

Verification Item	Actions Undertaken to Confirm Conformance
FOP Appendix C.3, Step 4 (Equation C.1)	Tracing calculations of carbon in harvested wood products
FOP Appendix C.4, Step 1	Tracing calculations of carbon in harvested wood products
FOP Appendix C.4, Step 2	Tracing calculations of carbon in harvested wood products
FOP Appendix C.5	Tracing calculations of carbon in harvested wood products
FOP Appendix D	Recalculation of risk rating
FOP Appendix D.1	Review of risk assignment
FOP Appendix D.2(I)	Review of risk assignment
FOP Appendix D.2(II)	Review of risk assignment
FOP Appendix D.2(III)	Review of risk assignment
FOP Appendix D.3	Review of risk assignment
FOP Appendix D.4(I)	Review of risk assignment
FOP Appendix D.4(II)	Review of risk assignment
FOP Appendix D.4(III)	Review of risk assignment
FOP Appendix D.5	Recalculation of risk rating
FOP Appendix E(1)	Not applicable to improved forest management projects
FOP Appendix E(2)	Not applicable to improved forest management projects
FOP Appendix E(3)	Not applicable to improved forest management projects
FOP Appendix E(4)	Not applicable to improved forest management projects
FOP Appendix E(5)	Not applicable to improved forest management projects
FOP Appendix F, Step 1	Not applicable to less-intensive verification
FOP Appendix F, Step 2	Not applicable to less-intensive verification
FOP Appendix F, Step 3	Not applicable to less-intensive verification
FOP Appendix F, Step 4	Not applicable to less-intensive verification
FOP Appendix F, Step 5	Not applicable to less-intensive verification
Regulation § 95973(b)	Independent checks on regulatory compliance with relevant state and federal agencies
Regulation § 95976(a)	Detailed review of procedures for monitoring measurements and project performance for conformance to FOP
Regulation § 95976(b)	Not applicable; no missing data methods provided
Regulation § 95976(c)	Detailed review of monitoring equipment or mechanisms for conformance to FOP
Regulation § 95976(d)(1)-(6)	Review of OPDR
Regulation § 95976(d)(10)	Review of OPDR
Regulation § 95976(e)(2) via Regulation § 95977.1(b)(3)(M)	Confirmation that all requested documnents have been provided

CONFIDENTIAL