



OFFSET VERIFICATION REPORT

ARB VERIFICATION OF THE BLUE SOURCE – WOLF RIVER IMPROVED FOREST
MANAGEMENT PROJECT
(CAR1209/CAFR5309)

REPORTING PERIOD 6

Date: 3/31/2023

Version 1.2

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Abbreviations

ARB	Air Resources Board
ARBOCs	Air Resources Board Offset Credits
APD	Authorized Project Designee
BMP	Best Management Practices
CAR	Climate Action Reserve
CO ₂ e	Carbon Dioxide Equivalent
COP	Compliance Offset Protocol
GHG	Greenhouse Gas
HWP	Harvested Wood Products
ICS	Initial Carbon Stocks
MBL	Minimum Baseline
NPV	Net Present Value
NRCS	USDA Natural Resource Conservation Service
OMM	Offset Material Misstatement
OPO	Offset Project Operator
OPDR	Offset Project Data Report
OPR	Offset Project Registry
PDM	Prior to Delivery to Mill
ROCs	Registry Offset Credits
RPF	Registered Professional Forester
S&A	S&A Carbon
t	Metric Tonnes
USDA	United States Department of Agriculture
VB	Verification Body

1 Introduction

S&A Carbon (S&A) has been contracted by Anew Climate (Anew) to verify the emission reductions generated by the Blue Source–Wolf River Improved Forest Management Project (CAR1209/CAFR5309) (the Project). The verification process is required by the California Air Resources Board Compliance Offset Protocol (COP) for U.S. Forest Projects (November 14, 2014) and Title 17, California Code of Regulations, Article 5. S&A verification activities began on 2/16/2023. This report presents the findings from the verification the project’s greenhouse gas (GHG) emission reductions/enhancements.

The Offset Project Registry (OPR) for this project is the Climate Action Reserve (CAR), listed as CAR1209/CAFR5309.

2 Project Overview

2.1 Project Participants

Role	Project Participant	Contact Information
Offset Project Operator (OPO)	Wolf River ATP, LP	Tracy Buran Evens 11340 Lakefield Drive, Suite 200 Johns Creek, GA 30097 tevens@timberlink.net 470-545-0995
Authorized Project Designee (APD)	Anew Climate LLC	Roger Williams 2825 E. Cottonwood Pkwy, Suite 400 Cottonwood Heights, UT 84121 rwilliams@anewclimate.com ; 415-250-3273

2.2 Description of project

The Blue Source–Wolf River Improved Forest Management Project (CAR1209/CAFR5309) is an Improved Forest Management (IFM) project, consisting of 13,552.5 acres of forestland in the State of Wisconsin. This property and surrounding areas have been historically used for commercial timber production and recreation. The majority of the Project Area falls within incorporated areas and is not zoned. Some portions of the property fall within shoreland zoning. Timber harvesting is allowed within shoreland zoning subject to Wisconsin’s Best Management Practices for Water Quality. The property has been under forest industry ownership for the last 60 years until it was acquired by ATP in the late 2000s. Consequently, the property has been managed exclusively for timber production and recreation for many years.

Date Description	Date
Offset Project Commencement Date	10/30/2015
Crediting Period	10/30/2015 – 10/29/2040
Reporting Period 6	6/1/2021 – 5/31/2022
Verification Start Date	2/16/2023

2.3 Offset Verification Services Scope and Criteria

The scope is to conduct a less-intensive, desk-based verification to assess the Project’s conformance with the ARB criteria outlined below, for the sixth reporting period, covering 6/1/2021 – 5/31/2022.

This verification included an assessment of the project’s conformance with the standard criteria. The scope follows the pertinent reporting and verification requirements in COP sections 9 and 10. The verification assessed the project with respect to the data presented in the Offset Project Data Report (OPDR).

Specific verification tasks include:

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

The criteria for the offset verification services are:

- Title 17, California Code of Regulations, Article 5, Subchapter 10, Sections 95800 to 96022 (Regulation), April 1, 2019
- The ARB methodology entitled, “Compliance Offset Protocol U.S. Forest Projects”, November 14, 2014
- The ARB “Guidance for Verifying Forest Carbon Inventories”, September 9, 2013
- The ARB “ARB Compliance Offset Program, U.S. Forest Offset Protocol, Frequently Asked Questions”, October 2013
- The ARB “Technical Guidance for Offset Verifiers: Verification of Offset Project Data Reports”, October 2013

2.4 Verification Objective

The purpose of this report is to document the verification process and to assess the Project’s conformance with the California Air Resources Board (ARB) criteria listed above. The Offset Project Operator (OPO) for this project is Wolf River ATP, LP. Anew Climate LLC (Anew), hereafter referred to as the Authorized Project Designee (APD), provided project development support to the OPO.

2.5 Materiality

The verification team must state with reasonable assurance that the percent overstatement of the OPO/APD’s total reported GHG emission reductions and removal enhancements is not greater than 5.00% of the “true” GHG emission reductions and removal enhancements, as calculated by the verifier using the equation below (§95977.1(b)(3)(Q)). The analysis must consider all discrepancies, omissions, or misreporting, for the subset of data included in the data checks.

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

2.6 Level of Assurance

The verification was conducted to provide a reasonable level of assurance of conformance against the defined verification criteria within the verification scope.

2.7 Findings

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

Specific details regarding document delivery dates, general descriptions and associated file names are found in Appendix A of this report. Some of these documents have been revised during the verification process; only the final versions are listed in Appendix A.

3 Summary of Reporting Period ROC's

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

After review of all project information, procedures, calculations, and supporting documentation S&A confirms that the project reporting is accurate and consistent with all aforementioned criteria and requirements in the COP and the Regulation. S&A confirms all verification activities, including objectives, scope and criteria, level of assurance, and project documentation adhere to the COP. S&A concludes without any qualifications or limiting conditions that the Project (CAR1209/CAFR5309) meets the requirements of the ARB COP and Regulation.

S&A has verified the OPO's GHG assertion of **9,645 tCO₂e** for the Reporting Period of 6/1/2021 to 5/31/2022.

	Total ROCs (Q _{ry}) (tCO ₂ e)	Total ROCs to Buffer Pool (tCO ₂ e)	ROCs net (Q _{ry after buffer}) (tCO ₂ e)
<i>Total for RP6</i>	9,645	1,856	7,789

4 Verification Methodology

4.1 Verification Team

Role	Name
Lead Verifier	Alexa Kandariss
Independent Reviewer	Bill Stack
Biometrician	Elizabeth McGarrigle
RPF	Beth Daut (MI #47048)

4.2 Description of the Verification Process

S&A submitted a proposal to Anew for the verification of the Project on 10/27/2022. Upon contract execution, S&A was selected as the Verification Body. The Notice of Verification Services and Conflict of Interest (NOVS/COI) forms were initially filed with the OPR and ARB on 1/30/2023. The NOVS/COI forms were subsequently approved on 2/2/2023. Verification activities began on 2/16/2023. The verifiers reviewed the OPDR and associated documents and confirm that they are complete and accurate meeting the requirements of §95975.

A kickoff conference call was held on 2/16/2023. The project team and verifiers discussed initial findings from a desk review of submitted documents.

The verifiers assessed the eligibility criteria required to design, measure, and monitor the Project to the requirements of the Forest Offset Protocol and Regulation (See §95977.1(b)(3)(D)(1), §95977.1(b)(3)(D)(2)(a)-(e), and §95977.1(b)(3)(D) (2)(f)-(i)). Verifiers confirmed that these eligibility requirements were met and completed the Verification Plan.

A draft Sampling Plan was prepared based on information available from the APD. The Sampling Plan considers the requirements of §95977.1(b)(3)(G)(1)) and evaluates the credibility and rigor of six methodology items. It considers the size (both in area and carbon storage) of the GHG reservoirs (forest strata) and discusses the risk associated with each. Since this is an annual desk verification, the emphasis was placed on the following items, in compliance with the annual verification checklist included in the protocol:

- Any changes in the status of the Forest Owner including, if applicable per Section 3.8.1 of the COP, and the acquisition of new forest landholdings
- Checks on whether Forest Project and associated Project Lands have met and followed all local, state, or federal regulatory requirements during the reporting period.
- Estimates of Actual Onsite Carbon Stocks
 - o A detailed review of any changes in reported carbon stocks from previous years are within expected bounds resulting from reported harvest, growth, and disturbance effects.
- Project Reversals
 - o If a reversal has occurred during a previous reporting period, the report must include a written description and explanation of the reversal, whether the reversal has been classified as intentional or unintentional, and the status of compensation for the reversal.
- Baseline stocks, IFM-1 and IFM-3
 - o A thorough Baseline review was required for the initial verification, but since this is an annual desk review of the sixth reporting period, the degree of baseline review is reduced. Verifiers traced data from the OPDR back to the results of the baseline

modeling and did a general review of the baseline modeling process. The level of review was augmented if any issues surface in the process.

- Emission Reductions
 - o Verifying emission reductions included tracking all components of any OPO-submitted emission reduction calculation worksheet, including:
 - Checks that the entries for boRP stocks, confidence deduction, baseline stocks, baseline and harvested wood products, and the reversal risk are all entered correctly from their computed sources.
 - The accuracy of these sources was confirmed.
 - Checks that calculations within the worksheet were correct.
- Harvested Wood Products (HWP), IFM-7, IFM-8, IFM-17 (following guidance in COP Appendix C.)
 - o Project level harvesting occurred during this reporting period, so verifiers will be ensuring volume totals, wood product proportions, and that carbon stored in products has been calculated according to the COP and will also look to corroborate used data with evidence (log scale summaries, mill slips/tickets, etc.). Additionally, verifiers will also ensure that the project inventory has been updated accordingly to account for areas that underwent harvest during the reporting period.
- Biological emissions from site prep and project leakage
 - o The verifier confirmed the use or lack of site preparation activities.
- Secondary Effects
 - o The verifiers checked that calculation steps and/or factors provided in Section 6 and approved at the time of the offset project listing, were utilized correctly during the reporting period.

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

The verification process included exchanges between S&A and the APD, to gather additional information for review and examination. These exchanges included three rounds of an Issues Log by S&A to which the APD was required to respond. The final APD responses to these issues were provided to the verifier on 3/29/2023. The Issues Log is a confidential document, available under separate cover. With responses to the issues as well as supplementary information, S&A was able to close all issues and render a positive verification opinion. Verifiers confirmed in an email dated 3/29/2023 to the APD that all issues were satisfied in the responses to the Issues Log.

S&A auditors drafted the Verification Statement and Verification Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and verification assessment. A closing call was held with the APD on 3/31/2023. The Verification Report and Verification Statement were then presented to the APD for review and comment. Upon approval from the APD, S&A uploaded the Verification Report and Verification Statement to the OPR website for registry review.

5 Verification Findings

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

5.1 Project Eligibility and GHG Assessment Boundary *COP § 2.1.2, 2.2*

The Blue Source–Wolf River Improved Forest Management Project (CAR1209/CAFR5309) (the Project) is an Improved Forest Management project, consisting of 13,552.5 acres of forestland in the State of Wisconsin. This property and surrounding areas have been historically used for commercial timber production and recreation. The majority of the Project Area falls within incorporated areas and is not zoned. Some portions of the property fall within shoreland zoning. Timber harvesting is allowed within shoreland zoning subject to Wisconsin's Best Management Practices for Water Quality. The property had been under forest industry ownership for 60 years prior to acquisition by ATP in the late 2000s. Consequently, the property had been managed exclusively for timber production and recreation for many years.

The verifiers are reasonably assured the land is privately owned based on reviewing the project deeds, parcel tax list, and GIS project area and historical shapefiles; assessing marked project boundaries during the site visit; conducting interviews with the OPO, APD and contractors about land ownership; and reviewing available online tax information and publicly available spatial datasets. Verifiers assess the accuracy of the GIS project boundary with various spatial datasets and confirmed that the parcels reviewed are within the project areas and they correlate reasonably well with the delineated GIS project boundary.

Sources used by the verifiers to assess the percentage of tree canopy included reviewing the latest, publicly available aerial imagery (NAIP 2022) and project documents (maps, geospatial database and previous site visit observations). Imagery used by verifiers appears comparable to a map submitted by the OPO as Attachment F of the listing documents. Based on this imagery and previous reporting period site visit observations, the verifiers confirm that the project property exhibits greater than 10% tree canopy.

The project exhibits natural forest management characteristics, such as naturally consisting of mixed species distribution where no single species' prevalence, measured as the percent of basal area of all live trees in the Project Area, exceeds the percentage value of standing live carbon. Specifically, the species with the highest frequency (%) throughout the project area is reported as sugar maple with 56.58% of the total live basal area (verifiers' recalculations were reasonably close at 56.69%), just below the 60% threshold found within the Laurentian Mixed Forest Green Bay Lobe Northern Hardwoods and Pine-Oak Hickory Assessment Areas. The remaining assessment areas (Laurentian Mixed Forest Northern Highlands Northern Hardwoods, Conifer Bog, and Mixed Pine-Oak) have a species diversity index threshold ranging between 65-80%. Additionally, about 16% of the Project's forestlands are maintained in age classes less than 20 years old. The OPO attests that no broadcast fertilization has been or is being employed. The verifiers uncovered no evidence that the Project was previously listed as an Early Action project.

The management objectives on the Wolf River property include managing the forest resources in an

economically prudent manner to generate optimal revenue while exercising sound environmental stewardship. In addition to the sustainable production of the commercial forest crops, Wolf River ATP is committed to considerations for watershed protection, recreational uses and wildlife. Wisconsin's BMPs will be adhered to as well as compliance with the US Forest Service's Forest Legacy Program to protect soil, water, range, aesthetic quality, recreation, timber, and fish and wildlife resources.

The Project employs a mix of uneven aged and even-aged management practices. Even-aged management practices, such as shelterwood and clearcut harvests, are employed in accordance with the COP. Clearcutting occurs primarily on aspen stands. Because many aspen stands exist on the property which exceed 40 acres, aspen stands were removed from the Project Area at the project outset to prevent any potential problems with future management constraints on this forest type. Maintaining these practices shall lead to increased carbon stocks in the project area compared to the baseline. This is an eligible activity under COP §2.1.2.

The OPO attests that all project documentation and reports that reference carbon stocks have been reviewed by a Professional Forester, during this reporting period, this individual was David Boehlke, who is a Michigan CF (license #46117). Verifiers confirmed the good standing of this individual's certification through a check of the licensed foresters on the Michigan Department of Agriculture website and by receiving confirmation from the Michigan Board of Foresters.

Verifiers uncovered no evidence that this project has been listed as a Forest Project under any other voluntary or compliance protocol by checking the following registries:

- VERRA, previously Verified Carbon Standard (<http://www.vcsprojectdatabase.org/>)
- American Carbon Registry (<https://acr2.apx.com/myModule/rpt/myrpt.asp>)
- Climate Action Reserve (<https://thereserve2.apx.com/myModule/rpt/myrpt.asp>)
- Clean Development Mechanism (<https://cdm.unfccc.int/>)

Verifiers also checked these registries for evidence of any ARB compliance offset projects that occurred within this same project area. The Climate Action Reserve is the only registry that lists the current project (CAR1209/CAFR5309). No evidence of double counting was found.

COP § 3.1, 3.1.1, 3.1.2

The Project is **not** mandated by any law, statute, or regulation, and verifiers found no evidence to the contrary for this reporting period. The verifiers conclude with reasonable assurance that the Project offset credits generated are still additional to any laws and regulations and exceed a conservative baseline scenario.

An Improved Forest Management Project automatically satisfies the performance test.

COP § 3.2

The offset project commencement date was 10/30/2015, which was signified by the submittal of the project listing form to CAR. Per section 3.2 of the ARB Forest Protocol, an IFM project's commencement date can be signified by the submittal of the project's listing information.

COP § 3.3, 3.4

The Project Crediting Period for offset projects using the COP is 25 years. The crediting period start is 10/30/2015, and ends no later than 10/29/2040. This sixth reporting period includes 6/1/2021 to

5/31/2022. The OPO will monitor the forest carbon stocks for a period of 100 years following the last year of the issuance of any offset credits. These assertions are made in the listing and OPDR documents.

COP § 3.5

No Qualified Conservation Easement is in place on this property. This was confirmed by the OPO in the Initial and Annual OPDRs. A working forest conservation easement does exist on a portion of the property, which was confirmed by the verifiers and no violations to easement terms were noted.

COP § 3.6

The project land is privately owned and located within the jurisdiction of the state of Wisconsin (Langlade County). According to the Initial and Annual OPDRs, no tribal interests or land ownership are documented within the project area; Centroid latitude and longitude coordinates are approximately -88.86° W and 45.23° N, respectively. The project lies in climate zones 4a on the USDA Plant Hardiness Zone map. This information is available in the Initial OPDR, project listing and was confirmed by the verifiers.

COP § 3.7

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

The following laws and regulations were reviewed with the OPO/APD and with stakeholder contacts as part of the desk review:

- National Wild and Scenic Rivers Act;
- Endangered Species Act (ESA);
- Clean Water Act;
- In Wisconsin, Forestry Best Management Practices (BMPs) for timber operations as set forth by "Wisconsin's Forestry Best Management Practices for Water Quality Field Manual" (Forestry Publication #93 2010) are mandatory if a private landowner participates in the Managed Forest Law Program (MFL). As such, all BMPs are considered legal constraints and have been modeled into the baseline prescriptions.

The verifiers confirm that the project is compliance with these local, state and federal laws, requirements and regulations during RP6.

COP § 3.8.1, 3.8.2

Sustainable Harvesting & Natural Forest Management Practices

The project is currently certified by a third-party certification under the Tree Farm System, whose certification standards require adherence to and verification of harvest levels which can be permanently sustained over time. The status of this certification (#US10000082-1) was confirmed through a copy of the ATFS certificate provided, which was originally issued on 2/1/2010 and verifiers received confirmation from ATFS staff that the certificate is issued through 1/29/2026. Verifiers confirmed with the APD that all lands owned by the OPO are currently certified under ATFS. Verifiers have also confirmed with ATFS staff that the certification is current and in good standing. Verifiers are reasonably assured that the OPO has met this requirement.

Native Species

The Initial OPDR states that the project area naturally consists of a mixed species distribution where no single species' prevalence, measured as the percent of basal area of all live trees in the Project

Area, exceeds the percentage value of standing live carbon. The verifiers calculated the same percent native species composition using the individual tree data provided confirming the percentage of native species is meets the 95% or greater COP criteria.

The Initial OPDR's calculations show that no single species exceeds the species diversity index for the Assessment Areas. The Assessment Areas have a species diversity index threshold ranging between 60-80%. The verifiers reviewed the calculations for relative species distribution and confirmed that no species exceeds the Species Diversity Index (SDI) for each applicable Assessment Area designations for the project. The maximum concentration at the project level is reported to be in sugar maple at 56.58% (VB = 56.69%).

Age-class distribution

According to the Initial OPDR and the associated supporting calculations, age class distributions for each watershed were developed using tree core data and FIA site index curves. All watersheds meet the requirement of less than 40% area maintained in age classes of less than 20 years. The verifiers confirmed this by performing a cursory review of the source data, by reviewing recent aerial photographs, and through forest age class observations made onsite during previous reporting periods. The verifiers questioned whether any additional analysis or updates were deemed necessary following the wind event which occurred during RP4, to which the APD asserted that disturbance across the property has not been significant enough to warrant an update to the Project's age distribution analysis, and the cores used in the age class analysis for RP1 are therefore considered to still be representative of the age class structure of the Project. Verifiers continue to be reasonably assured that no watersheds are nearing the threshold of 40% area maintained in age classes less than 20 years.

Structural Elements

The natural forest management criteria require structural elements, in the form of standing and lying deadwood, are retained in ecologically sufficient quantities in the Project Area. For portions of the Project Area that have not recently undergone salvage harvesting, the COP requires projects to demonstrate the higher of either: 1) at least 1% of standing live carbon stocks in standing deadwood or 2) at least one metric tonne (t), on average, of deadwood per acre, or progress towards that goal.

Based on the forest inventory data, the OPO's calculated value for the actual onsite carbon for standing dead wood within the entire forested project area was 0.3 t carbon (C) per acre (equivalent to 0.9% of standing live carbon). The verifiers calculated identical values.

For portions of the Project Area that have undergone salvage harvesting, the COP requires projects to demonstrate an average of at least two metric tonnes (t), on average, of carbon per acre in standing dead wood, or progress towards that goal.

Based on the forest inventory data, the OPO's calculated value for the actual onsite carbon for standing dead wood within the portion of the Project Area subject to salvage harvesting was 0.7 t carbon (C) per acre (equivalent to 3.6% of standing live carbon). The verifiers calculated identical values.

Values provided by OPO for total standing dead (C, CO₂) are close to the values calculated by the verifier. The weighting and overall mean calculation for total standing live calculated by the verifier are within reasonable agreement with OPO values.

As of the end of the sixth reporting period, the project did not meet the 1 mt C/acre structural elements criteria of the COP for U.S. Forest Projects, nor did it meet the 2 mt C/acre threshold for areas subject to salvage harvesting. The APD confirmed that the Project will continue to progress towards meeting these criteria by natural mortality over time. The APD has previously provided a statement from the forest manager (Derek Schummer, Steigerwaldt Land Services), confirming that there is no active removal of dead wood on the property. Further, the property is enrolled in the Managed Forest Law program following Wisconsin BMPs, which promote dead wood through snag retention and natural recruitment during silvicultural practices. In addition, verifiers confirmed with the APD on the kick-off meeting that the salvage harvesting operations that occurred during this sixth reporting period were solely a result of the unintentional reversal due to a significant wind event during RP4; so many trees were uprooted and damaged by wind that other ongoing harvesting operations were halted and salvage harvesting became the primary focus. The APD provided spatial data indicating the areas that salvage harvesting occurred, which verifiers used to corroborate the areas (plots, stratum) of the Project that were subject to salvage harvesting. Therefore, it is reasonable to expect that quantities of carbon in standing dead wood will be maintained and have the potential to increase over time. Requirements of COP §3.8.1/§3.8.2 are satisfied.

COP § 3.8.3

Since the project start date (10/30/2015), the Project has not experienced a decrease in carbon stocks, other than during the fourth reporting period where the decrease was due to an unintentional reversal caused by a significant wind event during the reporting period. Verifiers confirmed this through onsite observations during the full verification of RP4 and by confirming that the APD's monitoring calculations for the Project are correct. See section 5.6 below for additional detail on the unintentional reversal which occurred during RP4.

COP § 3.8.4

The intent of this section of the COP is to limit the regeneration harvests in even-aged management systems to stands no greater than 40 acres. Harvested stands must also meet certain criteria for age or regeneration height in adjacent stands. Verifiers reviewed harvest operations implemented since the beginning of the reporting period and find the project complies with the intent of COP §3.8.4, as no areas greater than 40 acres were subject to even-aged management prescriptions.

COP § 4

The verification team can attest that no information has changed in relation to the identification of the Project Area since the initial verification, as the APD has submitted the following evidence:

- OPDR map appendices for the project area;
- Geographical coordinates area (also included in Part V of the OPDR);
- A description of the Assessment Areas encompassing the project (included in OPDR Part V (A));
- The determination of the project area (OPDR Part V (B));
- Present and historical land cover/land use, forest vegetation type, land pressures, climate zone classification, site class, zoning and project land use (OPDR Part V);
- GIS shape files were provided;

The verifiers confirm that the information provided above complies with the requirements of the COP (§4 & §9.1.1.1 (15) (a-l)).

COP § 5.2

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

Project: IFM-1, IFM-3, IFM-7, IFM-8, IFM-14, IFM-17 (IFM-6 and IFM-9 are non-applicable)

Baseline: IFM-1, IFM-3, IFM-7, IFM-8; IFM-17 (IFM-6 and IFM-9 are non-applicable)

All appropriate SSRs are included. IFM-6 and IFM-9 (soil carbon impacts from mechanical site prep) are excluded as no mechanical site preparation is employed in management of the project, as confirmed by verifiers during the last full verification site visit. Likewise, IFM-6 and IFM-9 are excluded from the baseline as mechanical site prep would not be carried out during forest management in the project area as projected in the baseline scenario.

5.2 Inventory Methodology

COP Appendix A.1

The property had been under forest industry ownership for 60 years prior to its acquisition by ATP in the late 2000s. Consequently, the property had been managed exclusively for timber production and recreation for many years using even-aged and uneven-aged silvicultural systems, depending on site conditions and species composition. Natural regeneration is the most prevalent and favorable regeneration method on the landscape. The forest is currently managed extensively, with a large road network throughout the project. Further review of a series of publicly available aerial imagery taken over time indicates that land use change pressure in this region is low with little changes to other land uses from forest.

A check against the ARB assessment area map confirms that the entire project area is located in the Laurentian Mixed Forest Green Bay Lobe and Laurentian Mixed Forest Northern Highlands Supersections. The species evident on the property and in the inventory confirm appropriateness of the choice of the Assessment Areas. The site class calculations for each assessment area are based on cores taken on inventory plots. Site index and site productivity values developed from the cores were used to develop site index and site productivity information used in establishing Common Practice carbon stocks and to calibrate site index in the FVS growth model used in the project baseline and project inventory growth. The calculations for the weighting of the Common Practice value for each Assessment Area within the project were also verified.

Finding for COP Appendix A.3, items 2 - 8

The OPO conducted a full forest carbon inventory within the project area between 3/27/2017 through 5/16/2017. The strata were developed on a stand-level basis by the land manager based on discrete forest types across the property. The forest carbon inventory is periodically updated based on plot level observations following disturbance events such as wind throw and harvesting. The end of reporting period stocks are estimated based on forward growth of trees that have not been harvested or otherwise disturbed since the initial inventory, and removes any trees harvested or impacted by disturbance. The tree species and topography found in each stratum largely reflect the overarching description of those forest types. The existing inventory strata utilized by the project includes three broad forest types which are associated with various landscape and topographic features. These include; Bottomland Hardwood (BHW), Conifer (CON) and Hardwood (HWD).

The choice of assessment areas, and site class calculations used by the inventory for the project area have not changed since the initial verification and are thus still deemed reasonable by the verification team for this reporting period. As a result, the carbon stock inputs from the inventory were deemed to be a) still in conformance with USFS and other generally accepted professional standards; b) were

effectively followed by the inventory crews; and c) the sampling procedures and inventory specifications still meet the criteria in COP Appendix A, table A.2.

The inventory methodology included as an attachment to the initial OPDR provides a detailed description of the methods used to maintain and update the Wolf River inventory. FVS is used to project inventory data either forward or backward as needed so that inventory plot data can be adjusted to the appropriate date for reporting of carbon stocks in all future OPDRs, including this reporting period's carbon stocks for end of reporting period.

The verification can confirm the following:

- The model was calibrated and used appropriately;
- The application of the model results is accurate and appropriate;
- The amount of growth predicted by the model is consistent with Forest Inventory and Analysis (FIA) program estimates for the region and is consistent with published studies;

Verifiers confirmed with the APD that FVS was run with the same settings as during the initial reporting period.

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

Finding for COP Appendix A.4

The sampling error was recalculated by the verifier and was shown to agree with the OPO calculation (4.67%). This sampling error results in a Confidence Deduction of 0%. The sampling error is calculated based on original inventory data which was then grown ahead using FVS to the end of reporting period. Verifiers calculated identical values.

5.3 Baseline Carbon Stocks

COP § 6.2.1 steps 1-4

As a thorough Baseline modelling review was required for the previous full verification, the degree of baseline review is thus reduced for this less intensive annual verification. Nevertheless, verifiers have traced data from the OPDR back to the results of the baseline modeling and conducted a general review of the baseline modeling process. The level of review was not further augmented as no issues of concern surfaced during the process. The baseline modelling assumptions have been previously confirmed as being in conformance with the protocol requirements during the last full verification. The analytical methods used to apply growth to current stocks are described in Attachment M (Initial OPDR). The verifiers reviewed these calculations and procedures once more and found:

- The FVS model was calibrated and used appropriately;
- The application of the model results is accurate and appropriate;
- The amount of growth predicted by the model is consistent with FIA estimates for the region and is consistent with published studies; and
- The methods used to calculate biomass and carbon from tree data are consistent with the protocol and have been accurately applied.

COP § 6.2.3

Baseline carbon in harvested wood products was determined from the FVS-based yield curves for the carbon in harvested trees delivered to the mill. Data for 100 years is averaged to determine the ratio of wood harvested to wood delivered. The ratio of wood harvested to wood delivered was correctly calculated and is in line with the ratio of the bole biomass to the total tree biomass, based on the entire inventory of merchantable trees. The amount of carbon transferred to harvested wood products is calculated through the use of various spreadsheets.

Verifiers conducted cursory reviews of the overall modeling process, calculations and supporting documents, and based on these reviews, the verification team can confirm that the methods were accurately implemented and the associated calculations done correctly to comply with the COP specifications for estimating the average amount of carbon in standing live carbon stocks for each year over 100-year baseline period.

5.4 Project Carbon Stocks

COP § 6.2.4

Since the project start date, previous project monitoring and verification reports suggest no decrease in standing live carbon stocks other than the reported unintentional reversal which occurred during RP4. A full carbon inventory was completed between 3/27/2017 – 5/16/2017 and is periodically updated based on areas that have been disturbed (harvest events, significant natural disturbance events). The Project's inventory contractor, Steigerwaldt Land Services, revisits the property on an annual basis (following harvesting/disturbance events) and checks any plots impacted by disturbance. Any trees that have been harvested or blown over are removed from the Project's forest carbon inventory. The APD then used this data set, grown ahead to the end of RP6, and the verified biomass equations to calculate the onsite carbon stocks for the end of the reporting period. Average carbon stock by strata was used to produce weighted total Onsite Carbon Stocks. The two primary carbon pools for the initial and the reporting period stocks, IFM 1 and IFM 3, are reported in the initial and annual OPDR, respectively. The verification can also confirm, as reported in Section 2 above, that the OPO conducted all calculations according to the protocol and found close agreement with the OPO estimates of initial stocks. OPDR reporting is consistent with the estimates shown in the supporting workbooks.

COP § 6.2.5

Carbon in in-use forest products was calculated using actual harvest volumes, following the steps in Appendix C.3 of the COP. Calculations were provided separately for verification purposes. Default regional values were used for mill efficiency and product mix based on weighted average of relative acreage. Use of the correct Supersections and mill efficiencies was verified. Wood volumes delivered to mills, carbon in mill delivered trees, and correct transfer of these values from original mill slips and tickets to the calculation worksheets were verified for the current period. The verifier team also made sure that forest product carbon in landfills was calculated in accordance with the procedures described in Appendix C of the Forest Protocol.

COP § 6.2.6

Equation 6.4 of the COP was used correctly to quantify the secondary effects of the project. Twenty percent of the difference between the actual onsite carbon harvested and the baseline carbon harvested is noted in the OPDR. The verifiers checked the calculation of the built-in equations in the monitoring calculation worksheet and confirm that it is correct.

5.5 Calculation of GHG Reductions and Removals

COP § 6

The OPO has provided a monitoring calculation worksheet as the implementation of COP equation 6.1. These calculations account for project and baseline stocks, project and baseline harvested wood products, HWP storage, secondary effects, buffer pools and any reversals. All data entered by the user into this workbook is consistent with supporting documents. Calculations embedded in the worksheet were recalculated and checked by the verifier. These checks are available in the verifiers' data check log.

5.6 Unintentional Reversal & Reversal Risk Rating

COP § 7

The Project experienced a reversal during RP4 (6/1/2019 – 5/31/2020) due to the onsite carbon stocks falling below the RP3 stocks. The OPO/APD have classified this as an unintentional reversal due to a significant wind event occurring between August – September 2019. A series of major windstorms throughout northern Wisconsin caused windthrow to occur in the Project Area. Plots in all areas of the property that were impacted were revisited and assessed for broken trees and ingrowth. Damage to trees and ingrowth on the plots was recorded and the inventory was updated accordingly. The Project's total net GHG reductions resulted in -9,683 mtCO₂e during RP4, and the buffer pool was utilized as the form of compensation for the reversal.

Verifiers reviewed the APD's calculation workbooks and confirmed that RP4 Project stocks were less than those in RP3 (RP4: 1,515,679 vs RP3: 1,527,043), and the standing live carbon stocks in RP4 remain above the baseline (RP4: 1,500,887 vs baseline: 845,030), confirming that no Project termination had occurred. Verifiers' observations onsite during the RP4 verification also confirmed the effects the windstorms had on the inventory plots and throughout the property. The APD notified ARB of the reversal within 30 days of its discovery, per §95983(b) of the Regulation. Additional evidence can be found in the verifiers' data check log.

Appendix D

The table below presents the verifiers' findings pertaining to the Project's Reversal Risk Rating for RP6, following the guidance in the COP Appendix D. The verifiers concur with the assessment offered in the OPDR section VII(E) and found that it complies with the protocol guidance for each risk type. The table summarizes the evidence used to support each risk level.

Risk Type	Conform	Finding	OPDR	Verif. Check
Financial	Y	Default risk	5%	5%
Management: Illegal removal of forest biomass	Y	US default risk	0%	0%
Management: Conversion of project area to alternate land use	Y	Default risk (no QCE)	2%	2%
Management: Over-harvesting	Y	Default risk (no QCE)	2%	2%
Social	Y	US default risk	2%	2%
Natural disturbance: Wildfire	Y	US default risk	4%	4%

Risk Type	Conform	Finding	OPDR	Verif. Check
Natural disturbance: Disease or insect outbreak	Y	Default risk	3%	3%
Natural disturbance: Other episodic catastrophic even	Y	Default risk	3%	3%
Cumulative Risk	Y		19.24%	19.24%

The Project proponents have calculated their reversal risk rating to be 19.24%, which shows the risk rating has remained fixed since the last full verification when the site visit occurred. The verifier team also reviewed the ARBOC Calculation Worksheet and previous years' verification reports to make sure the correct values have been utilized throughout. Further, the verifier team also recalculated the reversal risk rating and confirms that it was calculated correctly during the initial verification, as all risk factors were either defaults for the US or for the region.

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

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

SSR (rank)	Data reviewed	Reported (OPO) tCO ₂ e	Calculated (VB) tCO ₂ e	Dis-crepancy tCO ₂ e	Impact on misstatement/ conformance
	Checks performed				
Rank 1 Project stocks IFM1, IFM3 inventory & grown ahead; end of RP6 (AC _{onsite, end RP})	Inventory, volume and biomass estimates, grown modeling results, grown tree list. Carbon calculations on inventory. Model appropriateness and use. Data systems.	1,559,565.8	1,559,518.4	47.4	Impact on OMM
	Model performance against independent benchmarks. Checks of accumulations and correct transfer to Annual OPDR				
Comment: Discrepancy due to rounding values.					
Rank 2 Project stocks IFM1, IFM3 inventory & grown ahead; beginning of RP6 (AC _{onsite, end RP})	Inventory, volume and biomass estimates, grown modeling results, grown tree list. Carbon calculations on inventory. Model appropriateness and use. Data systems.	1,545,206	1,545,206	0	No impact on OMM
	Model performance against independent benchmarks. Checks of accumulations and				

	correct transfer to Annual OPDR				
Comment: NA					
Rank 3 Baseline IFM1, IFM3 (BC _{onsite, end RP})	OPDR and supporting modeling documents, web-based review of methods. Model appropriateness and use. Data systems.	858,318	858,318	0	No impact on OMM
	Model calibration. Model performance against independent benchmarks. Checks of accumulations and correct transfer to Annual OPDR				
Comment: NA					
Rank 4 Quantified GHG removal enhancements (QR _{end RP})	Annual OPDR	9,645	9,645	0	No impact on OMM
	Checks that all OPO entries are correct. Check sources. Checks that calculations within the worksheet are correct. Calculation check uses OPO values.				
Comment: Discrepancy in QR _y included in eoRP stock calculation, shown here as 0					
Rank 5 IFM7, IFM8 Project HWPs, end RP6 (AC _{wp,end RP})	Annual OPDR, supporting worksheets.	6,068	6,068	0	No impact on OMM
	Trip Tickets & Mill Receipts, HWP worksheet				
	Confirm model projections and sums. Correct use of HWP worksheet.				
Comment: IFM 8, landfill is included. Actual harvesting < cumulative baseline					
Rank 6 IFM7, IFM8 Baseline, end RP6 (BC _{wp,end RP})	OPDR, supporting worksheets.	8,808	8,808	0	No impact on OMM
	Model results, HWP worksheet Confirm model projections and sums. Correct use of HWP worksheet.				
Comment: IFM 8, landfill is included. Actual harvesting < cumulative baseline					
Rank 7 Confidence Deduction (CD _{end RP})	Annual OPDR, supporting worksheets.	0%	0%	0	No impact on OMM
	Use OPO data for initial stocks; checks the calculation of CD was done correctly. Recalculated from inventory.				
Comment: NA					
Rank 8	Annual OPDR, supporting worksheets.	(2,523)	(2,523)	0	No impact on OMM

Secondary Effects (SE _v)		Confirm model projections and sums. Correct use of HWP worksheet.				
Comment: NA						
Rank 9 Buffer Pool and Risk Rating	Annual OPDR, calculation workbooks, supporting documents.		1,856	1,856	0	No impact on OMM
	Checks that all OPO entries are correct. Check risk rating and calculations have been calculated correctly.					
Comment: NA						

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

The verification team must state with reasonable assurance that the percent overstatement of the OPO's total reported GHG emission reductions and removal enhancements is not greater than 5.00% of the "true" GHG emission reductions and removal enhancements, as calculated by the verifier using the equation below (§99577.1(b)(3)(Q)). The analysis must consider all discrepancies, omissions, or misreporting, for the subset of data included in the data checks. Any omissions, discrepancies, and misreporting errors are identified separately in Table 1 above.

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

$$\text{Percent error (OMM)} = \frac{[47.4+0+0] \times 100\%}{9,645} = 0.49\%$$

Total discrepancies, omissions and misreporting*	Total RP emission reductions (before buffer pool) $QR_{\text{end RP}}$	Calculated OMM %
47.4	9,645 tCO ₂ e	0.49%

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

The percent OMM is 0.49%, *over-reporting*. Therefore, the project is less than the threshold of 5.00% over-reporting for the offset material misstatement.

Appendix A: Reference List

OPO Documents

Document Description		Filename
OPDR	Annual	WolfRiver_RP6_Annual_OPDR_03_20_23_Signed .pdf
	Initial	WolfRiver_Initial_RP1_OPDR_10_25_17.pdf
Calculation Workbooks	Emissions Reductions Calculations	WolfRiver_RP6_CO2_03_20_23.xlsx
	Monitoring & HWP	WolfRiver_RP6_ARBOCs_HWPs_03_17_23.xlsx
	Common Practice	WolfRiver_CP_Calcs_02_05_2021.xlsx
	Site Index	WolfRiver_SiteIndex_Productivity_10_10_17.xlsx
Harvested Wood Products	Harvest Settlement	WolfRiver_HarvestReporting_6-1-2021_to_5-31-2022_03_17_23.xlsx
	Mill Slips	Wolf River RP6 Mill Scale Slips .pdf 4098 .pdf Wolf River RP6 2.0 - Hollow Point.pdf Wolf River RP6 2.0 - Tower 15.pdf
	Harvested Plots Check	WR_RP6_HarvPlotCheck_7_7_22_CombinedReturned.xlsx
Inventory	Methodology	WolfRiver_Carbon_Plot_Methodology_12_23_2020.pdf
	Change Log	CarbonPlotMethodology_WolfRiverChangeLog_12_23_2020.pdf WolfRiver_InventoryMethodology_ChangeLog_02_05_21.xlsx
Listing		ListingForm_Attachments.zip WolfRiver_Listing_SubmittedtoCAR_101615.zip
Ownership		ATPWFR-Langdale Co Recorded Deed from Closing Binder.pdf WR Special Warranty Deed #408197.pdf
Spatial	Harvests	WolfRiver_RP6_Harvest_02_27_23.shp RP6_KentTower15_Aspen_projected.shp
	Plots	Plots_53117.shp
	Project Area	Wolf_River_Boundary_8_7_17.shp
	Hydrology	Wolf_River_Water_Lines.shp
	Roads	Wolf_River_Roads.shp
Easement		Wolf River CE document.pdf
ATFS Certification		2019 FW BV ATF Cert.pdf BV ATP (FandW) with Funds- April 2017.pdf Certificate-US014972-Item-1-74K6KV5.pdf
Supporting Documentation		Confirmation_No_Change_ATP_Landholdings_2_22_23.pdf DaveBoehlke_WolfRiver_ForesterLetter_RP6_Signed.pdf

Verifier Documents

Document Description	Filename
COI	CAFR5309-RP6_COI.docx
Data Check Log	CAFR5309-RP6_datachecklog.xlsx
Issues Log	CAFR5309-RP6_Issues Log_v3.1-20230329-Closed.docx
NOVS	CAFR5309-RP6_NOVS.docx
Sampling Plan	CAFR5309-RP6_SamplingPlan.docx
Verification Plan	CAFR5309-RP6_VerificationPlan.docx

Interviews

The following is a list of the people interviewed as part of the verification. The interviewees included those people directly, and in some cases indirectly, involved and/or affected by the project activities. The training and qualifications of the APD team was confirmed during interviews with the team on the kick off meeting.

Date	Name	Title/Company
Throughout verification	Jason Heffner	Forest Carbon Analyst, Anew Climate
2/10/2023	Jerry Crow, Keith Krajewski	Forest Tax Field Managers, WI Dept Natural Resources, Division of Forestry
2/20/2023	Ron Gropp	Forester, WI DNR, Division of Forestry
3/13/2023	Brenda Haskill	Forest Marketing & Outreach Specialist, MI Board of Foresters;
1/28/2022*	Angela Wells	Director, American Tree Farm System

*Confirmation was provided during the verification of RP5 regarding the Project's ATFS certification, which was acknowledged to be valid through 2026

ARB and OPR Conferences and Communication

Date	Name	Description
None		

Appendix B: Organization Details

Contact Information

OPO	APD	VB
Tracy Buran Evens, Principal, Timberlink LLC	Roger Williams Head of Origination, Anew Climate	Kyle Silon Managing Director, S&A Carbon
11340 Lakefield Drive, Suite 200 Johns Creek, GA 30097	2825 E. Cottonwood Parkway, Suite #400 Cottonwood Heights, UT 64121	705 SE 55 th Ave, Portland, OR 97215
470-545-0995; tevens@timberlink.net	646-233-1501; jstrauss@bluesource.com	971-235-7835; kyle.silon@saacarbon.com

Appendix C: Project Team

Verification Team	Qualifications
Alexa Kandarlis	Alexa Kandarlis has 7 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a lead verifier under their US Forests protocol and the Ozone Depleting Substances protocol, and by the Climate Action Reserve (CAR) as a lead verifier. She has participated in verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, Verified Carbon Standard/Climate Community & Biodiversity Standard/Sustainable Development Verified Impact Standard, and Carbon Disclosure Project. In addition to validation/verification, she developed tracking systems for a program registered under the Clean Development Mechanism and registered with the Gold Standard. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. Alexa has field experience verifying Forestry (AFOLU), Ozone Depleting Substances, Livestock, & corporate GHG inventory project types. She holds a Bachelor of Arts in Economics with a focus on natural resource and environmental Economics.
Bill Stack	Bill Stack is a forester, natural resource manager, and ecosystem restoration specialist with over 30 years' experience working on forest and aquatic ecosystems in the northeast and northwest US. He holds a master's degree in Forest Engineering from Oregon State University. He is an ARB accredited lead verifier and forest project specialist. Bill has participated on the verification of forest offset projects throughout the US including Alaska. Verification responsibilities included pre-site visit prep, forest inventory, data processing and analysis, developing findings, and report writing. Bill also provides a broad range of forest management consultation services to private landowners owners in preparing and implementing ecologically-based forest stewardship plans. He holds professional forester licenses in New Hampshire and Vermont. His comprehensive approach balances water, soil, wildlife, timber, recreation, aesthetics, and other resources with landowner goals and values .Previously, Bill has worked as a Senior Project Scientist with Stantec consulting on ecosystem restoration projects and as a Forest Hydrologist on interdisciplinary project teams for the USDA Forest Service.
Elizabeth McGarrigle	Elizabeth McGarrigle holds three forestry degrees (BScF, MScF, PhD). Her work has focused on forest inventory, growth and yield, and forest management planning. During her Masters she focused her work on examining the impact of uncertainties in the inputs to long term forest management plans when optimization models are employed. While completing her PhD, she was part of a larger project developing a regional growth and yield model for the Acadian forest in the Northeastern United States and Canada. She developed a stand-level model that is used to predict survivor growth, ingrowth, and mortality in the region. As part of her dissertation, she dealt with several variants of the Forest Vegetation

Verification Team	Qualifications
	Simulator and several regional growth and yield models from across Canada and the United States. Dr. McGarrigle is currently working with the provincial government in Nova Scotia Canada as a Forest Inventory Data Analyst where she is responsible for the design and analyses of permanent sample plots. In addition to her work as a biometrician on several ARB forest projects, she has also been involved in research at Natural Resources Canada using a fine scale forestry model to assess the impact of climate change on species composition in forest types across Canada.
Beth Daut	Beth Daut has over 30 years of experience working with private, investment and industrial landowners in Maine, New Hampshire, Vermont, and the Adirondack region of New York. Beth has an A.A.S. degree in Forest Technology from the SUNY College of Environmental Science and Forestry Ranger School and a Bachelor's degree in Environmental Science from SUNY Plattsburgh. She is licensed in the states of Vermont, New Hampshire, New York, Michigan and is a member of Society of American Foresters. Civically, she is a member of the Berlin Conservation Commission and Tree Warden for the town of Berlin.

Document Tracking

Version	Date	Developed By	Version Notes
1.0	3/29/2023	Alexa Kandarís	Initial document
1.1	3/31/2023	Bill Stack	Independent Review
1.2	3/31/2023	Alexa Kandarís	Addressed Independent Review comments