

State of California
 California Environmental Protection Agency
 California Air Resources Board
U.S. FOREST OFFSET PROJECT DATA REPORT
ANNUAL REPORTING PERIOD – ALL PROJECT TYPES

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OPR Staff Use Only	Date Report Received:	OPR Tracking Number:	Date Report Reviewed:	OPR Staff Use Only
Complete for all reporting years. Entities submitting the project's first Offset Project Data Report must submit the information requested in both Initial Reporting Period and the Annual Reporting forms to the appropriate Offset Project Registry. For every reporting period thereafter, submit only the information requested in the Annual Reporting Period form.				
PART I. ENTITY SUBMITTING REPORT				
Is this form being submitted by the Offset Project Operator (OPO) or by the Authorized Project Designee (APD)? <i>Note: The person completing this form should be an OPO/APD employee.</i>				☒ OPO ☐ APD
Report Version Number: v1.1	Date Report Completed: 02/03/2021	Date Report Submitted: 02/03/2021		
Person Completing Report: David Clapp	Phone Number: 410-542-2815	Email Address: dsclapp32@gmail.com		
PART II. OFFSET PROJECT INFORMATION				
Offset Project Name: Finite Carbon - Rowland IFM				
OPR Project ID#: CAR1257	ARB Project ID# (if known): CAFR5337	Offset Project Commencement Date: 8/7/2017		
Date of Last Full (On-Site) Verification: 10/28/2018	Reporting Period Start Date: 8/7/2019	Reporting Period End Date: 8/6/2020		
Is this report being submitted for a verification year?				☒ Yes ☐ No
Protocol Version for Project Listing: ☐ October 20, 2011 ☐ November 14, 2014 ☒ June 25, 2015		Protocol Version for Project Reporting: ☐ October 20, 2011 ☐ November 14, 2014 ☒ June 25, 2015		
Is this Offset Project Data Report (OPDR) being submitted for the project's initial Reporting Period? If "yes", the entity submitting this report must also submit the information required in section 9.1.1 of the U.S. Forest protocol. To submit that information, an OPO/APD submitting an OPDR may use one of three Initial Reporting Forms identified in the question immediately below.				☐ Yes ☒ No
With this Annual OPDR, is any one of the following three U.S. Forest Offset Project Data Report Initial Reporting Period forms also being submitted?		☐ Reforestation ☒ Improved Forest Management ☐ Avoided Conversion		
PART III. OPO/APD INFORMATION				
A. OPO				
OPO Name: Rowland Land Company, LLC		OPO's CITSS ID#: CA 2 5 3 9		
Mailing Address: 405 Capitol Street, Suite 609		City: Charleston	State: WV	Zip: 25301
Contact Person: David Clapp	Phone Number: 410-542-2815	Email Address: dsclapp32@gmail.com		
B. APD (if applicable)		☒ No APD/Not Applicable		
APD Name:		APD's CITSS ID#: CA _____		
Mailing Address:		City:	State:	Zip:

Contact Person:	Phone Number:	Email Address:
c. TECHNICAL CONSULTANT (if applicable)		☐ No TC/Not Applicable
TC Name: Finite Carbon Corporation		TC's CITSS ID#: CA 1530
Mailing Address: 435 Devon Park Drive, 700 Building	City: Wayne	State: PA Zip: 19087
Contact Person: Sean Carney	Phone Number: 484-586-3080	Email Address: scarney@finitecarbon.com
PART IV. OFFSET PROJECT ELIGIBILITY REQUIREMENTS		
A. Have the Forest Project and associated Project Lands met and been in compliance with all local, state, and federal regulatory requirements during the Reporting Period?		☒ Yes ☐ No
If no, provide an explanation of the non-compliance.		
B. Indicate how the offset project meets the definition of Natural Forest Management per Table 3.2 in the U.S. Forest protocol by completing Questions B1-B4 below: <i>Note: Reforestation projects with deferred inventory and Project Boundaries are still required to complete Questions B1-B4.</i>		
1. Native species:		
a) Does the project consist of at least 95% native species based on the estimated sum of carbon in the standing live carbon pool? <i>If "no," proceed to question 1b. Otherwise, skip to question B2.</i>		☒ Yes ☐ No
b) Describe how the project will result in achieving a 95% native species goal over the project life.		
2. Composition of native species:		
a) Does the Project Area naturally consist of a mixed species distribution such that no single species' prevalence exceeds the percentage value of standing live carbon shown under the heading 'Species Diversity Index' in the Assessment Area Data File? <i>If "no," proceed to questions 2b and 2c. Otherwise skip to question B3.</i>		☒ Yes ☐ No
b) Explain how the project will demonstrate a trend toward achieving the Species Diversity Index of native species and meet this requirement within 25 years.		
c) If the Project Area does not naturally consist of a mixed species distribution: Will or have you provided a written statement from the government agency in charge of forestry regulation in the state where the project is located stipulating that the Project site is not capable of meeting the requirement of mixed species distribution.		☐ Yes ☐ No
3. Distribution of age classes/sustainable management:		
a) Indicate how the project meets the requirement for sustainable management if regeneration or commercial harvesting is either planned or initiated within the Project Area demonstrating sustainable long-term harvesting practices. This applies to all forest landholdings of the Forest Owner(s) (check one of the boxes). <i>The full text associated for the options below is found in section 3.8.1 of the U.S. Forest protocol.</i>		
☐ Third party certification ☐ Adhere to a renewable long-term management plan ☐ Employs uneven-aged silvicultural practices & maintain canopy retention averaging 40% across forest ☒ Not applicable, no commercial harvesting in planned within the project area		
b) On a watershed scale up to 10,000 acres (or the Project Area, whichever is smaller), projects must maintain, or make progress toward maintaining, a maximum of 40% of the project's forest lands in ages that are less than 20 years old. (Areas impacted by Significant Disturbance are exempt from this test until 20 years after reforestation of such areas.) Does the acreage within this project meet this requirement? <i>If "no," proceed to question 3c. Otherwise, skip to question B4.</i>		☒ Yes ☐ No
Explain how the project demonstrates continuous progress toward meeting this requirement within the next 25 years.		
4. Structural elements (standing and lying dead wood): How does the project ensure that structural elements are retained in sufficient quantities throughout the project life? Currently there is no harvesting scheduled within the project area and there are no practices planned that would actively remove or reduce standing and lying dead wood. As the forest		

matures and moves through succession, structural elements will naturally be maintained in sufficient quantities throughout the project life.

- C. Has there been a decrease in the standing live carbon stocks within the Project Area over any 10-year consecutive period?** ☐ Yes ☒ No
For the Initial Reporting Period, check "No." If "No," skip to Part V. If yes, answer questions C1 and C2.
- 1. If yes, identify the appropriate option and provide additional documentation.**
☐ Decrease is due to the necessity to substantially improve the Project Area's resistance to wildfire, insect, or disease risks. Actions that will be taken to reduce the risks must be documented and the techniques used to improve resistance must be supported by relevant published peer reviewed research.
☐ Decrease is associated with a planned balancing of age classes and is detailed in a long-term management plan that demonstrates harvest levels can be permanently sustained over time and that is sanctioned and monitored by a state or federal agency. This documentation must be submitted at the time of the Project's Listing.
☐ Decrease is part of normal silviculture cycles for forest ownerships less than 1,000 acres.
Note: Documentation is required to be submitted. See Section X for details.
- 2. Has the Project's inventory of standing live carbon stocks fallen below the Project's baseline standing live carbon stocks, or 20 percent less than the Project's standing live carbon stocks at the project's initiation (whichever is higher)?** ☐ Yes ☐ No

PART V. PROJECT CHANGES

- A. Is all the information in the offset project listing still accurate?** ☐ Yes ☒ No
If "Yes," skip to question B.
- 1. Does Part II above report an updated Offset Project Commencement Date, Reporting Period Start Date, and/or Reporting Period End Date?** ☒ Yes ☐ No
- 2. Does Part III above report updated OPO/APD Information?** ☐ Yes ☒ No
- 3. Are there updates to the Land Ownership listing information?** ☐ Yes ☒ No
If "Yes," provide updates below (and/or provide as separate attachment):
- 4. Are there updates to the Offset Project Area listing information?** ☒ Yes ☐ No
If "Yes," provide updates below (and/or provide as separate attachment):
 Final project area, supersections and assessment area acres (see Initial OPDR for specific changes)
- 5. Are there updates to the Carbon Stock Inventory listing information?** ☒ Yes ☐ No
If "Yes," provide updates below (and/or provide as separate attachment):
 While the inventory methodology remains the same there were changes to the carbon stocks resulting from the completion of the project inventory and changes made to the project area detailed in the Initial OPDR.
- 6. Are there updates to the Offset Project Baseline listing information?** ☒ Yes ☐ No
If "Yes," provide updates below (and/or provide as separate attachment):
 The baseline stocks have changed as a result of the project inventory informing the baseline model (see Initial OPDR for specific changes)
- 7. Are there any other updates to the listing information?** ☐ Yes ☒ No
If "Yes," provide updates below (and/or provide as separate attachment):
- B. Have there been any changes in the status of the Forest Owner including, if applicable per Section 3.8.1 of the U.S. Forest protocol, the acquisition of new forest landholdings?** ☐ Yes ☒ No
If yes, describe the changes. Include the sale or transfer of any portion of land within Project Area.
- C. Optional: Has a Qualified Conservation Easement (QCE) been recorded since the previous Reporting Period?** ☐ Yes ☒ No
If this is for the Initial Reporting Period, check "Yes" if a QCE has been recorded since Listing, check "No" otherwise. If "No," skip to Question D.
Optional: If yes, provide the date the QCE was recorded. Also provide a copy of the QCE to ARB.
- D. Optional: Have there been any modifications to the inventory methodology of any carbon pools included in the project's boundary since the last Reporting Period?** ☐ Yes ☒ No ☐ Defer
All projects are required to document any modifications to inventory methodologies in a change log and obtain approval in advance. Qualifying Reforestation Projects may defer answering this question until the

second full verification. If this is for the Initial Reporting Period, check "No," unless there have been modifications since project listing, in which case, check "Yes."		
Optional: If yes, describe the modifications.		
PART VI. REVERSALS		
<i>Note: Qualifying Reforestation Projects may defer items marked with an asterisk until the second verification.</i>		
A. Has a reversal occurred during the Reporting Period covered by this report? If this is for the Initial Reporting Period, check "No." If "No," skip to question B.		☐ Yes ☒ No
Has the reversal been classified as intentional or unintentional?		☐ Intentional ☐ Unintentional
Optional: Date(s) Reversal Occurred:	Optional: Estimated Quantity of Reversal in Units of MtCO ₂ e:	
Describe and explain the reversal.		
What is the status of the compensation for the reversal?		
B. For verification years ONLY: Has a reversal occurred during the previous six years? If this is for the Initial Reporting Period, check "No."		☐ Yes ☒ No
Has the reversal been classified as intentional or unintentional?		☐ Intentional ☐ Unintentional
Optional: Date(s) Reversal Occurred:	Optional: Estimated Quantity of Reversal in Units of MtCO ₂ e:	
Describe and explain the reversal.		
What is the status of the compensation for the reversal?		
C. What is the Project's reversal risk rating?	Risk Rating: 17.59%	☐ Defer
What is the Project's fire risk based on level of fuel treatments?		☐ High (2%) ☐ Medium (2.652%) ☐ Low (3.304%) ☐ Activities Occur (2%) ☒ None (4 %)
PART VII. HARVEST VOLUMES AND CARBON IN WOOD PRODUCTS		
<i>Note: Qualifying Reforestation Projects may defer items marked with an asterisk until the second verification.</i>		
A. *Provide an estimate of the harvest volume for this Reporting Period. This estimate refers to the volume of trees harvested for wood products only.	Harvest Volume (lbs): 0.0 (no harvesting took place during the reporting period)	☐ Defer
B. *Indicate the estimated mill efficiency for wood products produced from the Project Area following requirements in Appendix C, Section C.2.	Mill Efficiency (percent): HW Saw : 0.614 HW Pulp : 0.650 SW Saw : 0.569 SW Pulp : 0.513	☒ Defer
C. *Provide an estimate of carbon in harvested wood products associated with the harvest volumes reported for this Reporting Period.	Carbon estimate (MtCO₂e): 0.0 (no harvesting took place during the reporting period)	☐ Defer

PART VIII. CARBON STOCKS

In the appropriate columns below, enter the name/identification of all required carbon pools and its estimated carbon stock (MtCO₂e) for the current Reporting Period.

For verification years **ONLY**: Report the estimated carbon stock for every year since the Project's last verification.

☐ **Defer**

Reforestation Projects may defer full inventory of carbon stocks not affected by site preparation until second verification. If deferring, carbon stocks affected by site preparation must still be reported below.

Carbon Pool <i>Identify the pool by the SSR code (e.g., AC-1) and description (Standing live carbon) in Tables 5.1-5.3.</i>	Current Reporting Period	Current Reporting Period minus 1 year	Current Reporting Period minus 2 years	Current Reporting Period minus 3 years	Current Reporting Period minus 4 years	Current Reporting Period minus 5 years
	08/07/2019 to 08/06/2020	/ to /	/ to /	/ to /	/ to /	/ to /
IFM-1 Standing Live	5,989,34 6.57					
IFM-3 Standing Dead	209,759. 12					
IFM-6 Soil	N/A See Initial OPDR Part VII.A.					
IFM-7 Carbon in in-use forest products	0					
IFM-8 Forest product carbon in landfills	0					
IFM-9 Biological emissions from site preparation	N/A See Initial OPDR Part VII.A.					
IFM-14 Biological emissions/removals from change in harvesting on forestland outside project area	(30,160)					
IFM-17 Biological emissions from decomposition of forest products	0					

PART IX. BASELINE CARBON STOCKS

In the appropriate columns below, enter the name/identification of all required carbon pools and its estimated **baseline** carbon stock (MtCO₂e) for the current Reporting Period.

For verification years **ONLY**: Report the estimated **baseline** carbon stock for every year since the Project's last verification.

☐ Defer

Reforestation Projects may defer estimating baseline carbon stocks not affected by site preparation until a full inventory is obtained. If deferring, baseline estimates of carbon stock affected by site preparation must still be reported below.

Carbon Pool <i>Identify the pool by the SSR code (e.g., AC-1) and description (Standing live carbon) in Tables 5.1-5.3.</i>	Current Reporting Period	Current Reporting Period minus 1 year	Current Reporting Period minus 2 years	Current Reporting Period minus 3 years	Current Reporting Period minus 4 years	Current Reporting Period minus 5 years
	08/07/2018 to 08/06/2019	/ to /	/ to /	/ to /	/ to /	/ to /
IFM-1 Standing Live	3,616,69 6.36					
IFM-3 Standing Dead	259,969. 68					
IFM-6 Soil	N/A See Initial OPDR Part VII.A.					
IFM-7 Carbon in in-use forest products	13,477.8 5					
IFM-8 Forest product in landfills	17,312					
IFM-9 Biological emissions from site preparation	N/A See Initial OPDR Part VII.A.					
IFM-14 Biological emissions/removals from change in harvesting on forestland outside the project area	N/A					
IFM-17 Biological emissions from decomposition of forest products	120,011					

PART X. QUANTIFICATION FACTORS

In the appropriate column below, enter the value for the current Reporting Period.

For verification years **ONLY**: Report the estimated values for every year since the Project's last verification.

Note: Qualifying Reforestation Projects may defer items marked with an asterisk until the second verification.

	Current Reporting Period	Current Reporting Period minus 1 year	Current Reporting Period minus 2 years	Current Reporting Period minus 3 years	Current Reporting Period minus 4 years	Current Reporting Period minus 5 years

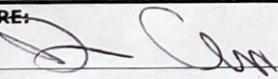
	08/07/2018 to 08/06/2019	to / /	to / /	to / /	to / /	to / /
A. Secondary Effects (MtCO ₂ e)	(30,160)					
B. *Confidence Deduction (%) ☐ Defer	0.1%					
C. *Forest Buffer Account Contribution (MtCO ₂ e) ☐ Defer	20,224					
D. For Avoided Conversion Projects <u>ONLY</u> : What is the Project's uncertainty discount factor?					%	☐ N/A

PART XI. TOTAL NET GHG REDUCTIONS AND GHG REMOVAL ENHANCEMENTS (QR_y)

In the appropriate column below, enter the total net GHG Reductions and GHG Removal Enhancements (MtCO₂e) for the current Reporting Period and all Reporting Periods since the Project's last full verification.
For verification years **ONLY**: Report the total net GHG Reductions and GHG Removal Enhancements for every year since the Project's last verification.

Current Reporting Period	Current Reporting Period minus 1 year	Current Reporting Period minus 2 years	Current Reporting Period minus 3 years	Current Reporting Period minus 4 years	Current Reporting Period minus 5 years
	/ to /	/ to /	/ to /	/ to /	/ to /
115,084					

PART XII. ATTESTATION AND OPO SIGNATURE

Initial 	I certify under penalty of perjury under the laws of the State of California the GHG reductions and/or GHG removal enhancements for	
	Project Name: Finite Carbon - Rowland IFM	
	from	Reporting Period End Date: 08/06/2020
	Reporting Period Start Date: 08/07/2019	to
	are measured in accordance with the Compliance Offset Protocol	
Check the appropriate Compliance Offset Protocol: ☐ U.S. Forest Projects, October 20, 2011, ☐ U.S. Forest Projects, November 14, 2014, ☒ U.S. Forest Projects, June 25, 2015,		
and all information required to be submitted to ARB is true, accurate, and complete.		
In signing this form, I certify under penalty of perjury of the laws of California that the information contained in this form is true, accurate, and complete. I further certify that I am duly authorized to represent and legally bind the Offset Project Operator (OPO) on all matters related to this form.		
SIGNATURE: 		
PRINTED NAME: David Clapp		
TITLE: Chairman, Rowland Land		
DATE: 2/3/21		