

# Detailed Verification Report

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

Prepared by:

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|                                               |                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Offset Project Name:</b>                   | Lassen                                                                                                                                                                                                                                                                                                         |
| <b>ARB Project ID:</b>                        | CAFR6408                                                                                                                                                                                                                                                                                                       |
| <b>OPR-Assigned Project ID:</b>               | CAR1408                                                                                                                                                                                                                                                                                                        |
| <b>Offset Project Operator (OPO):</b>         | Sierra Pacific Industries                                                                                                                                                                                                                                                                                      |
| <b>Authorized Project Designee (APD):</b>     | n/a                                                                                                                                                                                                                                                                                                            |
| <b>Offset Project Location:</b>               | Butte and Tehama counties, California, USA                                                                                                                                                                                                                                                                     |
| <b>Offset Project Size:</b>                   | 83,803 acres                                                                                                                                                                                                                                                                                                   |
| <b>Reporting Period:</b>                      | 1 April 2020 to 31 March 2021                                                                                                                                                                                                                                                                                  |
| <b>Offset Project Registry:</b>               | Climate Action Reserve                                                                                                                                                                                                                                                                                         |
| <b>ARB-Accredited Verification Body:</b>      | SCS Global Services (SCS)                                                                                                                                                                                                                                                                                      |
| <b>Date of Report Issue:</b>                  | 3 June 2022                                                                                                                                                                                                                                                                                                    |
| <b>Version:</b>                               | 1-2                                                                                                                                                                                                                                                                                                            |
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| <b>Start of Offset Verification Services</b>  | 4 June 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.

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# 1 Introduction

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## 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 Lassen IFM project (“the project”), covering the reporting period from 1 April 2020 to 31 March 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 25 June 2015 (“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

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## 2.1 Planning

The offset verification team formally received the OPDR on 4 June 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

- 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\_SPI\_Lassen\_RP1\_VerificationPlan\_V1-4\_042922”.

## 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

- 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

The following site visits were carried out as part of offset verification services:

- An on-site inspection of the project area was carried out by the offset verification team in accordance with Section 95977.1(b)(3)(D) of the Regulation
- Trips to the project area, as undertaken in order to carry out measurement of inventory plots as required by the sequential sampling provisions of the FOP

During all site visits, an ARB-accredited verifier was either physically present or in a direct supervisory capacity in relation to those members of the offset verification team who were physically present. Information regarding the date(s) and attendee(s) of the site visits undertaken by the offset verification team may be found in the verification plan.

## 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. 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

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### 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:

According to the initial OPDR, the project is an Improved Forest Management project located on land owned by Sierra Pacific Industries in Butte and Tehama counties. The project will produce CO<sub>2</sub>e emissions reductions by increasing carbon stocking compared to the project baseline.

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 were 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.
- 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.

### **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, 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**

A large amount of data was evaluated during data checks. Types of data that were evaluated include Excel spreadsheets, 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-7**

This reservoir was not specifically targeted for data checks.

### **IFM-8**

Same as for IFM-7.

### **IFM-14**

A large amount of data was evaluated during data checks. Types of data that were evaluated include Excel spreadsheets, 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 (tCO <sub>2</sub> e) | 246,426 |
| Discrepancies (tCO <sub>2</sub> e)                                               | (5,819) |
| Omissions (tCO <sub>2</sub> e)                                                   | -       |
| Misreporting (tCO <sub>2</sub> e)                                                | -       |
| Subtotal (tCO <sub>2</sub> e)                                                    | (5,819) |
| Percent Error (%)                                                                | (2.36)  |

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

$$\begin{aligned}
 \text{Percent Error} &= \frac{[\sum \text{Discrepancies} + \sum \text{Omissions} + \sum \text{Misreporting}] \times 100\%}{\text{Total Reported Emission Reductions and Removal Enhancements}} \\
 &= \frac{[-5,819 + 0 + 0] * 100\%}{246,426} = -2.36\%
 \end{aligned}$$

### 3.2.7 Summary

The offset verification team affirms with reasonable assurance that the quantity of GHG emission removal enhancements stated in the OPDR (246,426 metric tons CO<sub>2</sub>e) 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 (43,341 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* |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| OPDR-Lassen_V2.3                                                                                                                                 | 03 Jun 2022 05:33 PM                                       |
| Lassen Project Area.zip                                                                                                                          | 14 Dec 2021 10:42 PM                                       |
| Lassen Confidential Docs.zip (zip file contains Confidential_SPI_Appendix A(b) Requirements, Confidential_SPI Appendix B Requirements)           | 24 May 2022 11:04 PM                                       |
| Lassen Supporting Docs.zip (zip file contains Lassen Final Baseline Model, Lassen other entities, Lassen Projected Harvest, Lassen_Attachment J) | 25 Apr 2022 03:44 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.

## Annex A Issues Log

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.

**NCR 1 Dated 4 Jun 2021**

**Standard Reference:** FOP § 7.1.1(a)(15)

**Document Reference:** Viola\_Project\_Area.shp

**Finding:** FOP § 7.1.1(a)(15) requires “a georeferenced GIS shapefile of the project area”. A review of the files uploaded to the registry was conducted on 4 June 2021. The only shapefile that had been submitted was “Viola\_Project\_Area”. However, this shapefile appears to represent only a subset of the final project area. A shapefile of the project area had not been submitted to the OPR. Thus, the project did not conform to the requirements of the FOP. However, this issue was brought to the attention of the OPO during a phone conversation on 4 June 2021 and an appropriate shapefile (Lassen\_Project\_Area.zip) was uploaded on 4 June 2021. The finding is closed on issuance.

**Project Personnel Response:** NA - closed upon issuance

**Auditor Response:**

**Bearing on Material Misstatement or Conformance (M/C/NA):** C

**NCR 2 Dated 30 Nov 2021**

**Standard Reference:** FOP Appendix A(f)(1)

**Document Reference:** OPDR-Lassen\_V1.1 Table 4

**Finding:** FOP Appendix A(f)(1) requires that the project "Apply allometric equations provided on the Forest Offset Protocol Resources section of ARB's website to estimate volume and biomass from the DBH and height measurements". OPDR-Lassen\_V1.1 Table 4 implies that Giant Sequoia has been cross walked from SPI species 46 to ARB species 981. ARB species 981 is not the correct one for Giant Sequoia. Thus, the description of the volume and biomass equations used is incorrect. (n.b., the correct equation has been used in the calculation products provided so this issue is limited to an incorrect description).

**Project Personnel Response:** Table 4 in the OPDR was referencing the wrong FIA code for Giant Sequoia. All volume/biomass equations referenced FIA species code 212 for Giant Sequoia which is correct. Table 4 has been updated to reflect this.

**Auditor Response:** Table 4 in OPDR-Lassen\_V2.1 has been updated to reflect the correct FIA species code. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** M/C

**NIR 3 Dated 30 Nov 2021**

**Standard Reference:** FOP Table 3.1

**Document Reference:** OPDR-Lassen\_V1.1 Table 4

**Finding:** FOP Table 3.1 requires that the "Project consists of at least 95% native species based on the sum of carbon in standing live tree carbon stocks. The assessment must be conducted using estimates of stems per acre for reforestation projects and basal area per acre for improved forest management and avoided conversion projects." OPDR-Lassen\_V1.1 Table 4 purports to represent "Standing live basal area percentage by species." Inasmuch as the table presented is identical to tables presented in two other OPDRs currently under review, it appears that the table may not be up to date. Please clarify whether this table has been updated to reflect the current project data.

**Project Personnel Response:** Refer to OPDR version 2.1 as Table 4 was not updated in the previous version of the OPDR for the Lassen project area.

**Auditor Response:** Table 4 in OPDR-Lassen\_V2.1 has been updated to reflect the statistics for this project area. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** C

**NIR 4 Dated 30 Nov 2021****Standard Reference:** FOP Table 3.1**Document Reference:** OPDR-Lassen\_V1.1 sec 3(f)(iii)**Finding:** FOP Table 3.1 requires "If even-aged management is practiced, on a watershed scale up to 10,000 acres (or the project area, whichever is smaller), projects must maintain no more than 40 percent of their forested acres in ages less than 20 years. (Areas impacted by Significant Disturbance may be excluded from this test.)"

OPDR-Lassen\_V1.1sec 3(f)(iii) states "All 24 watersheds had an average of 24% of total acres belonging to age classes less than 20, and 76% being in age classes greater than or equal to 20 years old at project commencement." However, the FOP requires that the analysis be run at "on a watershed scale up to 10,000 acres. " Alternatively, the "Project must demonstrate continuous progress towards meeting requirement and must meet criterion within 25 reporting periods." Please provide the calculation that demonstrates that the project currently meets - or is making progress towards meeting - the 40 percent requirement.

**Project Personnel Response:** OPDR version 2.1 highlights the updated watershed analysis. As the project straddles 24 watersheds, watersheds were merged when applicable to create 11 macrosheds containing 10,000 acres or less of the project area. All macrosheds were below the 40% threshold of the FOP. Refer to "Lassen Watershed Analysis.xlsx" for the actual analysis.

**Auditor Response:** The document "Lassen Watershed Analysis.xlsx" provides evidence that based on 2020 strata, none of the 11 macrosheds exceeded the 40% threshold. However, table 3.1 requires "projects must maintain no more than 40 percent of their forested acres in ages less than 20 years." Please explain how the Bailey Creek macroshed has met this requirement for 2021.

**Project Personnel Response 2:** The Bailey Creek macroshed goes over 40% of the forested acres in age less than 20 years old for a short time in the first 5 year planning period. However it quickly will meet the requirement, in the next 5 years there are 1,914 acres (24% of the land in bailey creek) in regen age class 15-19 that will be moving to > 20 years of age. It will continue to meet this requirement as well for the next 25 years based on the 25-year planning horizon. See attached spreadsheet "Bailey Creek Watershed Analysis.xlsx"

**Auditor Response 2:** Per the analysis provided "Bailey Creek Watershed Analysis", Bailey Creek has 41.1% of its land in age classes <20 years old in 2021. Thus, as of the initial site visit, the project did not meet the requirement. However, the analysis provided suggests that the percentage will fall to 20.4% as of 2026 and will be maintained at less than <40% until at least 2046. The analysis demonstrates that that management activities will enable this goal to be achieved within 25 reporting periods. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NIR 5 Dated 30 Nov 2021**

**Standard Reference:** FOP Appendix A(a)(10)

**Document Reference:** OPDR-Lassen\_V1.1 sec 6(a)

**Finding:** FOP Appendix A(a)(10) requires "Describe and document the activities and land use patterns that influence carbon stocks in the project area. ... Legal and financial constraints;" OPDR-Lassen\_V1.1 sec 6(a) contains a list of active THPs. Inasmuch as the same list is provided in the OPDRs for the other projects currently under review (Martell and RBS 2019), it appears that this list may not apply to this particular project. Please confirm which THPs were active during the reporting period for this project area.

**Project Personnel Response:** OPDR ver 2.1 has the updated outstanding THPs for the project area that were still outstanding in the current reporting period, and modeled in the baseline.

**Auditor Response:** Table 13 in OPDR-Lassen\_V2.1 has been updated. However, 2-14-102-TEH is listed as having outstanding silviculture whereas a Notice of Inspection dated 26 November 2019 (available as "\_Reports\_NoticeofInspection\_20191126\_144325" on the CALTREES system) indicates that "All work associated with this plan is complete." Please clarify which (if any) units remained outstanding as of the BORP for this THP.

**Project Personnel Response 2:** After review, all work associated with this THP was completed before the BORP. This THP has been removed from Table 13.

**Auditor Response 2:** The requested information has been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NCR 6 Dated 30 Nov 2021**

**Standard Reference:** FOP § 7.2.1(a)(24)(C)

**Document Reference:** n/a

**Finding:** FOP § 7.2.1(a)(24)(C) requires that "The complete carbon inventory methodology that meets the requirements of appendix A (to be submitted as a separate document);" Project personnel have indicated that the document "Confidential\_SPI\_Appendix A(b) Requirements" submitted for a prior project was also used as the basis for this project. However, a similar document (presumably containing the project specific information) has not been uploaded to the registry website. Thus, the project does not conform to the requirements of the FOP.

**Project Personnel Response:** "Confidential\_SPI\_Appendix A(b) Requirements" has been updated to the registry.

**Auditor Response:** The file "Confidential\_SPI Appendix A(b) Requirements" has been included in "Lassen Confidential Docs.zip" as uploaded to the registry site on 16 Dec 2021 05:37 PM. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NCR 7 Dated 30 Nov 2021**

**Standard Reference:** FOP § 7.2.1(a)(24)(C)

**Document Reference:** Confidential\_SPI\_Appendix A(b) Requirements

**Finding:** FOP § 7.2.1(a)(24)(C) requires that "The complete carbon inventory methodology that meets the requirements of appendix A (to be submitted as a separate document);" The version of Confidential\_SPI\_Appendix A(b) Requirements submitted for the Cohasset project states, "In the occasion where a plot location falls in a road, the cruiser monuments the plot on the shoulder closest to the GIS location. We do not install monuments in the road surface due to safety and possible tire damage." Project personnel have indicated that this same methodology was used for the 2021 projects. ARB has issued guidance that offsetting for this reason is not consistent with the FOP. Thus, the project does not comply with the requirements of the FOP.

**Project Personnel Response:** Based off discussion with and guidance from ARB we have updated our cruise manual and methods for plots that fall within road bases. Also all potential plots that may have been potentially located on a road have been field reviewed and if necessary corrected to conform with the new inventory manual language pertaining to road base plot locations as agreed to by ARB.

**Auditor Response:** The project has been updated in accordance with ARB's guidance on this issue. The verification team has analyzed the changes made in the manner specified in an email from Barbara Bamberger on 7 December 2021. This included an interview with the cruisers who undertook the work, a review of the assessment of the plots to be included in the analysis, a review of the field work, and an assessment of the post field work analysis. Five plots were re-installed. Changes have been noted in the inventory change log. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** M/C

**NIR 8 Dated 30 Nov 2021****Standard Reference:** FOP § 3.1(a)(4)(A)**Document Reference:** OPDR-Lassen\_V1.1 p. 8

**Finding:** Per FOP § 3.1(a)(4)(A) "To be eligible under this protocol, a forest offset project must not... Take place on land that was part of a previously listed compliance offset forest project, unless the previous forest project was terminated due to an unintentional reversal or is an early action offset project transitioning to this protocol according to the provisions of the Regulation and this protocol."

Based on conversations with project personnel, the verification team understands that: 1) the portions of the land base included in this project were initially listed as three separate projects, 2) that these smaller projects never underwent verification, 3) instead they were merged into a single larger project area that shared the same project number as one of the initial projects (Viola) but had a different project name (Lassen), and 4) that ARB approved this merger prior to the start of offset verification services. Based on project notes contained on the registry site (i.e., "Project combined with CAR1402 and CAR1407"), it is apparent that the registry was aware of the change in project configuration. Please provide any documentary evidence that supports the claim that ARB has approved the merger of the project areas.

Please clarify whether the project takes place on land that was part of "a previously listed compliance offset forest project."

**Project Personnel Response:** OPDR version 2.1 clarifies that the project area was previously listed as three separate projects, but has been merged into CAR1408 with an updated offset name (Lassen). There was no need for ARB approval of the mergers because none of the 3 projects overlaps each other and none of the 3 projects was ever verified, so the merger is legal because it was all handled as an update to an existing project that had never been verified. In fact the 3 projects were contiguous, used the same cruising methodology and stratification methodology, thus making them seamless at the merged level. That is also why we used the merger opportunity to rename the project that all 3 were merged into to avoid any confusion. CAR then updated the registry to show the merger of the 3 projects into one. ARB never provided any response to the SPI request to merge. We assumed they contacted CAR because it was completed and those notes added to the project setup page.

**Auditor Response:** OPDR-Lassen\_V2.1 indicates "The project was previously listed as three separate projects (CAR1402 Big McCarty, CAR1407 Mineral, and CAR1408 Viola) however these projects were merged into CAR 1408, and the offset project was renamed to Lassen ." The requested information has been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NIR 9 Dated 30 Nov 2021****Standard Reference:** FOP § 3.8**Document Reference:** n/a

**Finding:** FOP § 3.8 requires that "The Offset Project Operator or Authorized Project Designee is required to disclose in writing to the verifier any and all instances of non-compliance with any legal requirement associated with the project lands." During the site visit, it was disclosed that violation of the Forest Practice Rules had occurred on lands that were initially intended to be part of the project area. The issue, as described during the site visit, was that Calfire inspectors had determined that several clear-cut units had retained an excessive number of residual trees. It was further determined that this issue could not be remediated. Subsequent to the site visit, project personnel indicated that it was their intention to exclude those units from the project area. Please provide updated project documentation that reflects the revised project area.

**Project Personnel Response:** The violations you are referring to were on the Martell district but are no longer in the Martell offset project, not this project, Lassen Project. Also it should be noted that those violations were never determined to be in any way an environmental damage, in fact the violation was for leaving too many trees in a clearcut prescription. However, this project area, the Lassen Project area has been updated and subsequent steps were made to update the inventory and stratus affected. Revisions to the baseline model were also completed. The updated Lassen project area size is now 83,802.77 acres and will be provided.

**Auditor Response:** This finding was inappropriately issued as it does not apply to this project area. The finding is withdrawn.

**Bearing on Material Misstatement or Conformance (M/C/NA):** n/a

**NIR 10 Dated 30 Nov 2021****Standard Reference:** FOP § 7.1.1(a)(8)**Document Reference:** OPDR-Lassen\_V1.1 sec 2

Lassen 2019 other entities.pdf

**Finding:** The FOP requires that the initial OPDR include the following: "Name and mailing address of all forest owners including in fee as well as third parties with existing property interests within the project area that may have an effect on the trees and standing timber located in the project area (e.g., mineral rights, timber rights, easements, rights of way, leases, etc.)." Per section 2 of the OPDR "Third parties do exist that may have existing property interest (mineral rights, easements, right of way, leases, etc.) in the project area (refer to Lassen other entities.xlsx)." An excel file was not identified among the documents submitted. However, the document "Lassen other entities.pdf" has been provided and appears designed to meet this requirement.

Please either correct the file name referenced in the OPDR to match the file (Lassen other entities.pdf) already uploaded to the registry or upload "Lassen other entities.xlsx".

**Project Personnel Response:** "Lassen other entities.xlsx" will be uploaded to the registry instead of the "Lassen other entities.pdf". This file is located in a zip folder titled "Lassen Supporting Docs".

**Auditor Response:** The document "Lassen other entities.xlsx" has been provided on the APX website (in "Lassen Supporting Docs.zip" uploaded the registry site on 14 Dec 2021 10:34 PM). This document lists and provides the addresses for "other entities". The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** C

**NCR 11 Dated 30 Nov 2021**

**Standard Reference:** FOP § 7.1.1(a)(15)(K)

**Document Reference:** OPDR-Lassen\_V1.1 p. 5

**Finding:** FOP § 7.1.1(a)(15)(K) requires a description of "Historical land uses, current zoning, and projected land use within project area and surrounding areas." OPDR-Lassen\_V1.1 p. 5 provides a description of historic land uses and current zoning of the surrounding lands. However, the section lacks a description of the projected land use within the project area and surrounding areas. Thus the project does not comply with the FOP.

**Project Personnel Response:** OPDR ver 2.1 has been updated, as this section was not accurate to the Lassen offset project.

**Auditor Response:** OPDR-Lassen\_V2.1 contains a description of the current and projected land uses on the project area and in the surrounding area. This description is consistent with the verification team's understanding of the project location. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NIR 12 Dated 30 Nov 2021**

**Standard Reference:** FOP § 7.1.1(a)(26)

**Document Reference:** OPDR-Lassen\_V1.1 sec 5(a)

**Finding:** FOP § 7.1.1(a)(26) requires that the project provide a "general description of the modeling plan." OPDR-Lassen\_V1.1 sec 5(a) provides a general description. However, the following issues were identified with this description:

1) It appears that Tables 10 and 11 are intended to provide project specific information but the tables contain data from a prior project.

2) Under Commercial Thin (CTHL) it is stated that "Minimum stocking standards for the residual stand was either 100 ft<sup>2</sup> for Site I or Site II, depending on basal area of pine." Based on this description, it is not clear whether the modeling would comply with requirements of 14 CCR § 933.3(a).

**Project Personnel Response:** Table 10 and 11 have been updated in OPDR version 2.1. The sentence has been revised as all modeled commercial thins were based on Site II mixed conifer lands. The sentence now states, "Minimum stocking standards were based on Site II mixed conifer lands and residual stands were either 100 ft<sup>2</sup> when less than 50% of the basal area was pine or 75 ft<sup>2</sup> when it was more than 50% pine. "

**Auditor Response:** Tables 10 and 11 have been updated. The basal area retention standard contained in the revised description would clearly comply with the FPRs. The requested information has been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NIR 13 Dated 30 Nov 2021****Standard Reference:** FOP § 7.1.1(a)(28)-(30)**Document Reference:** OPDR-Lassen\_V1.1 sec 6

**Finding:** FOP § 7.1.1(a)(28)-(30) require the project to report information related to the baseline modeling. Section 6 (including figures and tables) of the OPDR appears designed to meet these requirements. However, it appears that many of the specific numbers given may not have been updated to reflect the current project. Given that the baseline modeling may change prior to the conclusion of offset verification services, I have not enumerated all of the discrepancies at this time. However, prior to the issuance of the verification report, numbers in an updated OPDR will be checked against the finalized modeling. Please provide an updated OPDR that reflects the finalized baseline modeling after the baseline modeling has, in fact, been finalized.

**Project Personnel Response:** Refer to OPDR version 2.1, as the previous version of the OPDR did not reflect finalized baseline modeling.

**Auditor Response:** Updated numbers have been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NIR 14 Dated 30 Nov 2021****Standard Reference:** FOP Eq. 5.6**Document Reference:** OPDR-Lassen\_V1.1 sec 6(c)

**Finding:** FOP Eq. 5.6 must be used to determine the minimum baseline level where initial carbon stocks are below or equal to common practice. OPDR-Lassen\_V1.1 sec 6(c) states "Therefore, the weighted average carbon stocks (WCS) of the LMU is equal to the initial aboveground live carbon stocks, and the MBL is equal to the common practice." This is an incorrect interpretation of equation 5.6 which indicates that MBL may be the lesser of CP or WCS. In this case  $CP > WCS$ , so MBL is not equal to CP. Given the information reported in the OPDR, it is not clear if MBL is equal to WCS or HSR (see next finding). Please clearly indicate the correct value for MBL.

**Project Personnel Response:** The MBL is not equal to the common practice, therefore that part of the sentence has been removed. The MBL is indeed below the CP, and the sentence has been edited to clarify that "the MBL is below the common practice and equals the ICS of 109.42".

**Auditor Response:** MBL is now clearly and correctly set equal to ICS. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA): M/C**

**NIR 15 Dated 30 Nov 2021****Standard Reference:** FOP § 7.1.3(a)(3)**Document Reference:** n/a

**Finding:** FOP § 7.1.3(a)(3) requires "If the forest project's initial above-ground standing live tree carbon stocks are below common practice, a determination of the "high stocking reference" for the project area." Please provide a determination of the "high stocking reference" including the required affidavit and summary of volume harvested.

**Project Personnel Response:** Refer to "Lassen\_Attachment J.xlsx" which provides the 10-year harvest history and high stocking reference analysis.

**Auditor Response:** The document "Lassen\_Attachment J" has been included as part of "Lassen Supporting Docs.zip" uploaded the registry site on 14 Dec 2021 10:34 PM. The file includes the required analysis as well as a statement testifying that "The inventory depicted here is reasonably accurate for the past 10 years." The requested information has been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** M/C

**NIR 16 Dated 30 Nov 2021****Standard Reference:** FOP § 7.1.3(a)(4)**Document Reference:** n/a

**Finding:** FOP § 7.1.3(a)(4) requires "A description of how the growth and harvesting regime assumed for the baseline is financially feasible following the requirements of subchapter 5.2.1" A description of the approach taken has been provided in sec 6(b). Please provide the spreadsheet analysis (i.e. a version of "Baseline Cash Flow Feasibility Analysis 100 year" for the current project) that demonstrates that the baseline is financially feasible

**Project Personnel Response:** Refer to "Lassen Baseline Cash Flow Feasibility Analysis.xlsx".

**Auditor Response:** The document "Lassen Baseline Cash Flow Feasibility Analysis" has been included as part of "Lassen Supporting Docs.zip" uploaded the registry site on 14 Dec 2021 10:34 PM. The requested information has been provided. The finding is closed.

**Bearing on Material Misstatement or Conformance (M/C/NA):** M/C

**NCR 17 Dated 31 Jan 2022****Standard Reference:** FOP Appendix A(b)(5)(C)**Document Reference:** Confidential\_SPI\_Appendix A(b) Requirements

**Finding:** The FOP requires the following: "A complete carbon inventory methodology must include...Forest carbon inventory methodology and sampling procedures for each required onsite carbon pool, with references clearly documented. These procedures must be detailed enough so that any qualified forester would be able to accurately repeat the previous measurements and must include descriptions of... How structural loss is assessed when standing live and standing dead trees are missing biomass (cavities, broken tops, or other deformities that reduce biomass in trees)".

The carbon inventory methodology includes, in the Variable (VAR) Plot Survey manual and the Plantation Survey Manual: Level 3 Inventory Protocol for Plantations, instructions for calculation of defect (these are included in Appendices C and D in the Variable (VAR) Plot Survey manual and Appendices D and E in the Plantation Survey Manual: Level 3 Inventory Protocol for Plantations). These appendices detail instructions for what is colloquially termed "board foot" defect estimation. However, the audit team understands, from a conference call with project personnel held during a prior verification engagement, that board foot defect was not considered in the quantification of net biomass as discussed under the "Data Management Systems (FOP Appendix A(b).7-10)". Inclusion of these procedures in the carbon inventory methodology suggests, in the absence of any clarification to the contrary, that said procedures were used to calculate net biomass. This provides misleading information regarding "How structural loss is assessed when standing live and standing dead trees are missing biomass".

Note that this finding was also issued (and resolved) during the verification of Cohasset 2019.

**Project Personnel Response:** Log defect is included in our cruise manuals as it is part of our general cruise/inventory process, however it is not included in net biomass calculations. Offset project defect procedures can be found in ""Data Management Systems (FOP Appendix A(b).7-10)""", and section ""5(c): Above-Ground Standing Net Biomass"" in the OPDR. Additionally the following has also now been added at the end of section 4(C): Tree Measurements-Defect of the Variable (VAR) Plot Survey Manual:

"Note: The type of the defect is not recorded, only the percentage of defect. If there is widespread damage to trees in the area from a particular agent, record it in the plot comments. Log defect is recorded for inventory purposes when assessing merchantable board-feet and not used in any Compliance Offset Projects."

Section 5(c) of the OPDR and pages 4-5 of "Confidential\_SPI\_Appendix A(b) Requirements" discuss how defect is applied on a Compliance Offset Project.

**Auditor Response:** Through review of the revised inventory manual (dated 2 February 2022), also entitled "Confidential\_SPI\_Appendix A(b) Requirements", the audit team can confirm that the additional language has been added as described, and that the addition is adequate to mitigate any confusion regarding the use of the defect data. Therefore, the non-conformity has been resolved.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

**NCR 18 Dated 31 Jan 2022**

**Standard Reference:** FOP Appendix A(b)(4)

**Document Reference:** Confidential\_SPI\_Appendix A(b) Requirements

**Finding:** The FOP requires the following: "A complete carbon inventory methodology must include.. Standards for tree and plot size". The Plantation Survey Manual portion of Confidential\_SPI\_Appendix A(b) Requirements specifies the plot radius for the Crop Tree Plot in section III(A) and Retention Tree Plot in Section III(C). However, no specification of the plot radius for the Understory Tree Plot is contained in section III(B). Thus, the inventory methodology does not comply with the requirements of the FOP.

**Project Personnel Response:** The plot radius (10 feet) for understory trees has been updated in the Understory Tree Plot in "Confidential\_SPI\_Appendix A(b) Requirements".

**Auditor Response:** Through review of the revised inventory manual (dated 2 February 2022), also entitled "Confidential\_SPI\_Appendix A(b) Requirements", the audit team can confirm that the additional language has been added as described, and that the addition is adequate to mitigate any confusion regarding the plot radius. Therefore, the non-conformity has been resolved.

**Bearing on Material Misstatement or Conformance (M/C/NA): C**

## 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 | Increment in the Confidence-adjusted actual onsite carbon stocks as of end of reporting period | 1, 3                         | Performed procedures set out in Sec. 10.2.2(2) of FOP on data that were traced back to treelist data files; re-calculated project area in each stratum; re-calculated actual onsite carbon stocks using re-calculated project area; re-calculated confidence deduction                                            | Treelist data files, shapefile | tCO <sub>2</sub> -e | 11,955,722                | 11,955,603               | (119)       | Slight discrepancy, attributable to (1) minute differences in precision of variables between processing systems, (2) rounding/truncation processes in transferring values between sources. | x | x | x | x | x | x |
| 2 | Baseline onsite carbon stocks                                                                  | 1, 3                         | Performed procedures set out in Sec. 10.2.2(2) of FOP on data that were traced back to treelistdata files; partially replicated modeling of baseline scenario for sample of data; replicated allocation of area to silvicultural systems; re-calculated baseline onsite carbon stocks using re-calculated project | Treelist data files, shapefile | tCO <sub>2</sub> -e | 11,634,718                | 11,640,422               | 5,704       | Slight discrepancy, attributable to (1) minute differences in precision of variables between processing systems, (2) rounding/truncation processes in transferring values between sources. | x | x | x | x | x | x |

| # | 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 |
|---|-----------------------------------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------|---------------------------|--------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|---|
|   |                                               |                              | area and re-calculated area as assigned to different silvicultural systems                                                                                                                                                                                                                                                                              |                                                  |                     |                           |                          |             |                                                                                                                                                                                             |   |   |   |   |   |   |
| 3 | Secondary effects from avoided timber harvest | 14                           | Performed procedures set out in Sec. 10.2.2(2) of FOP on data that were traced back to treelist data files; replicated modeling of baseline scenario over a 100-year time period; replicated allocation of area to silvicultural systems; re-calculated baseline harvested carbon and re-calculated area as assigned to different silvicultural systems | Treelist data files, Excel workbooks, shapefiles | tCO <sub>2</sub> -e | (73,916)                  | (73,911)                 | 5           | Slight discrepancies attributable to (1) minute differences in precision of variables between processing systems, (2) rounding/truncation processes in transferring values between sources. | x | x | x | x | x | x |

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                                                                                                                                                                                                                                                                                                                                                                                                                                             |

## Annex C Conformance Checks Summary Table

| Verification Item                                                                                    | Actions Undertaken to Confirm Conformance                                                                       |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| FOP § 2.1(a)                                                                                         | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(b)(1)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(b)(2)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(c)(1)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(c)(2)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(c)(4)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.1(c)(5)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.2(b)(1)                                                                                      | Not applicable; the initial verification had not yet concluded as of the date of issuance of this report        |
| FOP § 2.2(b)(2)                                                                                      | See FOP § 3.2(e) below                                                                                          |
| FOP § 2.2(b)(3)                                                                                      | Review of information presented in OPDR, independent review of project boundary against remote sensing products |
| FOP § 2.2(b)(6)                                                                                      | Comparison of project boundary with ARB supersection shapefile                                                  |
| FOP § 2.2(b)(7)                                                                                      | Detailed independent review of ownership                                                                        |
| FOP § 2.3(a)(1)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(a)(2)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(1)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(2)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(3)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(4)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(5)(A)                                                                                   | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(7)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 2.3(b)(8)                                                                                      | Not applicable to improved forest management projects                                                           |
| FOP § 3.1(a)(1) (native species requirement)                                                         | Independent calculation                                                                                         |
| FOP § 3.1(a)(1) (species composition requirement, reforestation)                                     | Not applicable to improved forest management projects                                                           |
| FOP § 3.1(a)(1) (species composition requirement, avoided conversion and improved forest management) | Independent calculation                                                                                         |
| FOP § 3.1(a)(1)                                                                                      | Interview with project personnel; review of documentation of certification                                      |

| Verification Item  | Actions Undertaken to Confirm Conformance                                                                                                                                                                     |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FOP § 3.1(a)(1)    | Checks on stratification of project area via observation of aerial imagery; independent calculation                                                                                                           |
| FOP § 3.1(a)(1)    | Review of the harvesting taking place under a 1038(b) Exemption to confirm that it did not constitute "salvage harvest"; recalculation of standing dead carbon stock to confirm that thresholds have been met |
| FOP § 3.1(a)(1)    | Not applicable; salvage harvesting was not carried out during the reporting period (see FOP § 3.1(a)(1) above)                                                                                                |
| FOP § 3.1(a)(1)    | Interview with project personnel; review of documentation of certification                                                                                                                                    |
| FOP § 3.1(a)(3)    | Not applicable; a 10-year consecutive period has not elapsed since the project commencement date and the end of the reporting period                                                                          |
| FOP § 3.1(a)(4)(A) | Cross check OPDR against requirements of FOP                                                                                                                                                                  |
| FOP § 3.1(a)(4)(B) | Cross check OPDR against requirements of FOP                                                                                                                                                                  |
| FOP § 3.1(a)(4)(C) | Cross check OPDR against requirements of FOP                                                                                                                                                                  |
| FOP § 3.1(a)(4)(D) | Cross check OPDR against requirements of FOP                                                                                                                                                                  |
| FOP § 3.1(a)(4)(A) | Cross check OPDR against requirements of FOP                                                                                                                                                                  |
| FOP § 3.1(a)(5)(A) | Not applicable                                                                                                                                                                                                |
| FOP § 3.1(a)(5)(B) | Not applicable                                                                                                                                                                                                |
| FOP § 3.1(a)(5)(C) | Not applicable                                                                                                                                                                                                |
| FOP § 3.1(b)(1)    | Not applicable; a 10-year consecutive period has not elapsed                                                                                                                                                  |
| FOP § 3.1(b)(2)    | On-site inspection, review of OPDR, review of project quantification                                                                                                                                          |
| FOP § 3.1(b)(3)    | Review of information presented in OPDR, interview with project personnel, application of professional judgment that risk of non-compliance is vanishingly small                                              |
| FOP § 3.1(b)(4)    | Confirmed that land in PA were not previously verified                                                                                                                                                        |
| FOP § 3.1(c)(1)    | Confirmation, through check on APX site, that the project has a status of "Listed" or "Registered"                                                                                                            |
| FOP § 3.1(c)(2)    | Application of verification services to confirm that sinks, sources and reservoirs were duly monitored and reported in respect of the reporting period                                                        |
| FOP § 3.1(c)(3)    | See FOP § 5 below                                                                                                                                                                                             |
| FOP § 3.1(c)(4)    | See FOP § 7.2 below                                                                                                                                                                                           |
| FOP § 3.1(c)(5)    | Provision of offset verification services as required                                                                                                                                                         |
| FOP § 3.2(a)       | Comparison of project boundary with national borders of United States of America to confirm that project is located in United States of America                                                               |
| FOP § 3.2(b)       | Not applicable; project is not located in Alaska                                                                                                                                                              |
| FOP § 3.2(c)       | Comparison of project boundary with boundaries of the state of Hawaii to confirm that project is not located in the state of Hawaii                                                                           |

| Verification Item             | Actions Undertaken to Confirm Conformance                                                                                      |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| FOP § 3.2(d)                  | Not applicable; land included in project area is privately owned                                                               |
| FOP § 3.2(e)                  | Land included in project area is privately owned                                                                               |
| FOP § 3.2(f)                  | Not applicable; the project is not situated on one of the named categories of land                                             |
| FOP § 3.3(a)                  | Observations throughout provision of offset verification services                                                              |
| FOP § 3.3(b)                  | Review of OPDR                                                                                                                 |
| FOP § 3.3(c)                  | Confirmation of ownership of real property included in project area                                                            |
| FOP § 3.3(e)                  | Confirmation that a single forest owner has been selected as the OPO                                                           |
| FOP § 3.3(f)                  | Review of OPDR                                                                                                                 |
| FOP § 3.4                     | Confirmation that the legal requirement and performance standard tests have been satisfied                                     |
| FOP § 3.4.1(a)-(b)            | Detailed review of legal constraints affecting the project area                                                                |
| FOP § 3.4.1(c)(1)             | See FOP § 3.4.1(a)-(b) above                                                                                                   |
| FOP § 3.4.1(c)(2)             | See FOP § 5 and FOP Appendix B below                                                                                           |
| FOP § 3.4.1(c)(3)             | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(a)                | See FOP § 3.4.2(b) below                                                                                                       |
| FOP § 3.4.2(b)(1)             | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(2)             | See FOP § 5.2 below                                                                                                            |
| FOP § 3.4.2(b)(3)(A)(1)       | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(A)(2)       | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(A)(3)       | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(A)(4)       | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(A)(5)       | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(A)(6)-(7)   | Not applicable to improved forest management projects                                                                          |
| FOP § 3.4.2(b)(3)(B)          | Not applicable to improved forest management projects                                                                          |
| FOP § 3.5.1                   | Observations throughout provision of offset verification services                                                              |
| FOP § 3.5.3(a)(1)             | Recalculation of the quantity of ARB offset credits contributed to the forest buffer account                                   |
| FOP § 3.6(a)(1); FOP § 3.6(b) | Not applicable to improved forest management projects                                                                          |
| FOP § 3.6(a)(2); FOP § 3.6(b) | Independent check with registry to confirm that listing information was duly submitted on the offset project commencement date |
| FOP § 3.6(a)(3); FOP § 3.6(b) | Not applicable to improved forest management projects                                                                          |
| FOP § 3.6(c)                  | Confirmation that the offset project commencement date is after 31 December 2006                                               |

| Verification Item                | Actions Undertaken to Confirm Conformance                                                                                                                     |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FOP § 3.8                        | Checks on regulatory compliance                                                                                                                               |
| FOP § 4.1, Table 4.1, SSR RF-01  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-02  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-03  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-04  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-05  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-06  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-07  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-08  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-09  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-10  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-11  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-12  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-13  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-14  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-15  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-16  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.1, Table 4.1, SSR RF-17  | Not applicable to improved forest management projects                                                                                                         |
| FOP § 4.2, Table 4.2, SSR IFM-01 | Review of OPDR against requirements of FOP to confirm that IFM-01 is included, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-02 | Review of OPDR against requirements of FOP to confirm that IFM-02 is excluded, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-03 | Review of OPDR against requirements of FOP to confirm that IFM-03 is included, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-04 | Review of OPDR against requirements of FOP to confirm that IFM-04 is excluded, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-05 | Review of OPDR against requirements of FOP to confirm that IFM-05 is ded pool, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-06 | Discussion with project personnel, analysis of soil disturbance extent, on-site observations to confirm that IFM-06 may be excluded from the project boundary |
| FOP § 4.2, Table 4.2, SSR IFM-07 | Review of OPDR against requirements of FOP to confirm that IFM-07 is included, as required                                                                    |
| FOP § 4.2, Table 4.2, SSR IFM-08 | Review of OPDR against requirements of FOP to confirm that IFM-08 is included, as required                                                                    |

| Verification Item                | Actions Undertaken to Confirm Conformance                                                                            |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------|
| FOP § 4.2, Table 4.2, SSR IFM-09 | Review of OPDR against requirements of FOP to confirm that IFM-09 is excluded because IFM-6 is excluded, as required |
| FOP § 4.2, Table 4.2, SSR IFM-10 | Review of OPDR against requirements of FOP to confirm that IFM-10 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-11 | Review of OPDR against requirements of FOP to confirm that IFM-11 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-12 | Review of OPDR against requirements of FOP to confirm that IFM-12 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-13 | Review of OPDR against requirements of FOP to confirm that IFM-13 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-14 | Review of OPDR against requirements of FOP to confirm that IFM-14 is included, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-15 | Review of OPDR against requirements of FOP to confirm that IFM-15 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-16 | Review of OPDR against requirements of FOP to confirm that IFM-16 is excluded, as required                           |
| FOP § 4.2, Table 4.2, SSR IFM-17 | Review of OPDR against requirements of FOP to confirm that IFM-17 is included, as required                           |
| FOP § 4.3, Table 4.3, SSR IFM-1  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-2  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-3  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-4  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-5  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-6  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-7  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-8  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-9  | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-10 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-11 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-12 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-13 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-14 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-15 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-16 | Not applicable to improved forest management projects                                                                |
| FOP § 4.3, Table 4.3, SSR IFM-17 | Not applicable to improved forest management projects                                                                |
| FOP § 5(a)(1)                    | See FOP § 5.2.1 below                                                                                                |

| Verification Item    | Actions Undertaken to Confirm Conformance                                                                  |
|----------------------|------------------------------------------------------------------------------------------------------------|
| FOP § 5(a)(2)        | See FOP § 5.2.3 below                                                                                      |
| FOP § 5(a)(3)        | See FOP § 5.2.4 below                                                                                      |
| FOP § 5(a)(4)        | See FOP § 5.2.5 below                                                                                      |
| FOP § 5(a)(5)        | See FOP § 5.2.6 below                                                                                      |
| FOP § 5(a)(6)        | See FOP Appendix A(k) below                                                                                |
| FOP § 5(b)           | Review of reporting period dates                                                                           |
| FOP § 5(c)           | Replication of quantification of GHG reductions and removal enhancements and comparison with value in OPDR |
| FOP § 5.1.1(a)(1)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(a)(2)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(a)(3)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(b)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(b)(1)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(b)(2)(A) | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(b)(2)(B) | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(c)(1)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.1(c)(2)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.2(a)(1)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.2(a)(2)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.2(a)(3)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.2(b)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.3(a)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.3(b)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.3(c)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.3(d)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.4(a)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.4(b)       | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.5(a)(1)    | Not applicable to improved forest management projects                                                      |
| FOP § 5.1.5(a)(2)    | Not applicable to improved forest management projects                                                      |

| Verification Item     | Actions Undertaken to Confirm Conformance                                               |
|-----------------------|-----------------------------------------------------------------------------------------|
| FOP § 5.1.5(b)        | Not applicable to improved forest management projects                                   |
| FOP § 5.1.5(c)        | Not applicable to improved forest management projects                                   |
| FOP § 5.1.5(d)        | Not applicable to improved forest management projects                                   |
| FOP § 5.1.5(e)        | Not applicable to improved forest management projects                                   |
| FOP § 5.1.5(f)        | Not applicable to improved forest management projects                                   |
| FOP § 5.2(a)          | See below under FOP § 5.2.1                                                             |
| FOP § 5.2(b)          | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2(c)          | See below under FOP § 5.2.3                                                             |
| FOP § 5.2.1(a)        | Replication of quantification of onsite carbon stocks and comparison with value in OPDR |
| FOP § 5.2.1(b)        | Replication of calculation of ICS.                                                      |
| FOP § 5.2.1(c)        | See below under FOP Appendix F                                                          |
| FOP § 5.2.1(d)(1)-(2) | Replication of ICS and CP calculations.                                                 |
| FOP § 5.2.1(d)(3)     | Confirm that the project area is the LMU.                                               |
| FOP § 5.2.1(d)(4)(A)  | Reviewed calculation of HSR                                                             |
| FOP § 5.2.1(e)        | Checks on baseline modeling                                                             |
| FOP § 5.2.1(e)(1)(A)  | Checks on baseline modeling                                                             |
| FOP § 5.2.1(e)(1)(B)  | Checks on baseline modeling                                                             |
| FOP § 5.2.1(e)(1)(C)  | Checks on baseline modeling                                                             |
| FOP § 5.2.1(e)(1)(D)  | Checks on baseline modeling                                                             |
| FOP § 5.2.1(e)(2)     | Checks on baseline modeling and financial feasibility analysis                          |
| FOP § 5.2.1(f)        | Checks on baseline modeling                                                             |
| FOP § 5.2.1(g)        | Checks on baseline modeling                                                             |
| FOP § 5.2.1(h)        | Checks on baseline modeling                                                             |
| FOP § 5.2.2(a)        | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(b)(1)     | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(b)(2)     | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(c)        | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(d)        | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(e)        | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(e)(1)     | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.2(e)(2)     | Not applicable; land included in project area is privately owned                        |
| FOP § 5.2.3(a)        | Checks on baseline modeling                                                             |

| Verification Item | Actions Undertaken to Confirm Conformance                           |
|-------------------|---------------------------------------------------------------------|
| FOP § 5.2.3(b)    | Checks on baseline modeling                                         |
| FOP § 5.2.4(a)    | Check on current carbon stocks                                      |
| FOP § 5.2.4(b)    | Check on current carbon stocks                                      |
| FOP § 5.2.4(c)    | Check on current carbon stocks & harvesting during reporting period |
| FOP § 5.2.4(d)    | See FOP Appendix A(k) below                                         |
| FOP § 5.2.5(a)    | Checks on Actual Harvest                                            |
| FOP § 5.2.5(b)    | Checks on Actual Harvest                                            |
| FOP § 5.2.6       | Checks on baseline modeling                                         |
| FOP § 5.3.1(a)(1) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(a)(2) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(b)    | Not applicable to improved forest management projects               |
| FOP § 5.3.1(b)(1) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(b)(2) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(c)    | Not applicable to improved forest management projects               |
| FOP § 5.3.1(c)(1) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(c)(2) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(d)    | Not applicable to improved forest management projects               |
| FOP § 5.3.1(d)(1) | Not applicable to improved forest management projects               |
| FOP § 5.3.1(d)(2) | Not applicable to improved forest management projects               |
| FOP § 5.3.2(a)(1) | Not applicable to improved forest management projects               |
| FOP § 5.3.2(a)(2) | Not applicable to improved forest management projects               |
| FOP § 5.3.2(a)(3) | Not applicable to improved forest management projects               |
| FOP § 5.3.2(b)    | Not applicable to improved forest management projects               |
| FOP § 5.3.3(a)    | Not applicable to improved forest management projects               |
| FOP § 5.3.3(b)    | Not applicable to improved forest management projects               |
| FOP § 5.3.3(c)    | Not applicable to improved forest management projects               |
| FOP § 5.3.3(d)    | Not applicable to improved forest management projects               |
| FOP § 5.3.4(a)    | Not applicable to improved forest management projects               |
| FOP § 5.3.4(b)    | Not applicable to improved forest management projects               |

| Verification Item     | Actions Undertaken to Confirm Conformance                                                                |
|-----------------------|----------------------------------------------------------------------------------------------------------|
| FOP § 5.3.5(a)        | Not applicable to improved forest management projects                                                    |
| FOP § 5.3.5(b)        | Not applicable to improved forest management projects                                                    |
| FOP § 6(a)            | Observations throughout provision of offset verification services                                        |
| FOP § 6(b)            | See FOP § 5.2.4 above                                                                                    |
| FOP § 6(c)            | See FOP Appendix A and FOP Appendix B below                                                              |
| FOP § 6(d)            | See FOP Appendix A and FOP Appendix B below                                                              |
| FOP § 6(e)            | Not applicable; the initial verification had not yet concluded as of the date of issuance of this report |
| FOP § 6(f)(1)         | See FOP § 5.2.4(a) above                                                                                 |
| FOP § 6(f)(1)         | See FOP § 5.2.4(b) above                                                                                 |
| FOP § 6(f)(1)         | See FOP § 5.2.4(c) above                                                                                 |
| FOP § 6(g)            | Record request as part of offset verification services                                                   |
| FOP § 7.1(a)          | Review of project' s APX webpage                                                                         |
| FOP § 7.1(b)          | Check of OPDR against applicable listing requirements                                                    |
| FOP § 7.1(d)          | Independent checks to confirm that professional forester served in the required capacity                 |
| FOP § 7.1(e)          | Confirmation, through check on APX site, that the project has a status of "Listed" or "Registered"       |
| FOP § 7.1.1(a)(1)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(2)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(3)(A)  | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(3)(B)  | Not applicable; there is no authorized project designee                                                  |
| FOP § 7.1.1(a)(3)(C)  | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(3)(D)  | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(4)(A)  | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(4)(B)  | Not applicable; there is no authorized project designee                                                  |
| FOP § 7.1.1(a)(5)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(6)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(7)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(8)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(8)     | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(10)    | Not applicable; the project site has no physical address                                                 |
| FOP § 7.1.1(a)(11)    | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(12)    | Not applicable                                                                                           |
| FOP § 7.1.1(a)(13)    | Not applicable; land included in project area is privately owned                                         |
| FOP § 7.1.1(a)(14)(A) | Check of OPDR against requirements of FOP                                                                |
| FOP § 7.1.1(a)(14)(B) | Check of OPDR against requirements of FOP                                                                |

| Verification Item     | Actions Undertaken to Confirm Conformance                              |
|-----------------------|------------------------------------------------------------------------|
| FOP § 7.1.1(a)(15)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(A) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(B) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(C) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(D) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(E) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(F) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(G) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(H) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(I) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(J) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(15)(K) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(16)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(17)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(18)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(19)(A) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(19)(B) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(19)(C) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(20)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(20)(A) | Not applicable; a qualified conservation easement will not be employed |
| FOP § 7.1.1(a)(20)(B) | Not applicable; a qualified conservation easement will not be employed |
| FOP § 7.1.1(a)(20)(C) | Not applicable; a qualified conservation easement will not be employed |
| FOP § 7.1.1(a)(20)(D) | Not applicable; a qualified conservation easement will not be employed |
| FOP § 7.1.1(a)(21)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(22)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(23)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(24)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(25)(A) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(25)(B) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(25)(C) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(25)(D) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(26)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(27)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(28)    | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(29)(A) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(29)(B) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(29)(C) | Check of OPDR against requirements of FOP                              |
| FOP § 7.1.1(a)(29)(D) | Check of OPDR against requirements of FOP                              |

| Verification Item     | Actions Undertaken to Confirm Conformance                                                                       |
|-----------------------|-----------------------------------------------------------------------------------------------------------------|
| FOP § 7.1.1(a)(30)    | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(31)    | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(32)    | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(33)(A) | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(33)(B) | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(33)(C) | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(33)(D) | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.1(a)(34)    | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.2(a)(1)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.2(a)(2)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.2(a)(3)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.3(a)(1)     | Review of information presented in OPDR, independent review of project boundary against remote sensing products |
| FOP § 7.1.3(a)(2)     | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(3)(A)  | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(3)(B)  | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(4)     | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(5)(A)  | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(5)(B)  | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.3(a)(5)(C)  | Check of OPDR against requirements of FOP                                                                       |
| FOP § 7.1.4(a)(1)     | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.4(a)(2)     | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.4(a)(3)(A)  | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.4(a)(3)(B)  | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.4(a)(3)(C)  | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.4(a)(3)(D)  | Not applicable; land included in project area is privately owned                                                |
| FOP § 7.1.5(a)(1)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.5(a)(2)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.5(a)(3)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.5(a)(4)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.5(a)(5)     | Not applicable to improved forest management projects                                                           |
| FOP § 7.1.5(a)(6)     | Not applicable to improved forest management projects                                                           |

| Verification Item     | Actions Undertaken to Confirm Conformance                                                                        |
|-----------------------|------------------------------------------------------------------------------------------------------------------|
| FOP § 7.1.5(a)(7)     | Not applicable to improved forest management projects                                                            |
| FOP § 7.1.5(a)(8)     | Not applicable to improved forest management projects                                                            |
| FOP § 7.1.5(a)(9)     | Not applicable to improved forest management projects                                                            |
| FOP § 7.1.5(a)(10)(A) | Not applicable to improved forest management projects                                                            |
| FOP § 7.1.5(a)(10)(B) | Not applicable to improved forest management projects                                                            |
| FOP § 7.1.5(a)(10)(C) | Not applicable to improved forest management projects                                                            |
| FOP § 7.2(a)          | See Regulation § 95976 below                                                                                     |
| FOP § 7.2(c)          | Check of OPDR against applicable listing requirements                                                            |
| FOP § 7.2(d)          | Not applicable to improved forest management projects                                                            |
| FOP § 7.2(e)          | Independent checks to confirm that professional forester served in the required capacity                         |
| FOP § 7.2(f)          | Confirmation that OPDR was provided at least ten working days prior to the start of any scheduled site visit     |
| FOP § 7.2.1(a)(1)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(2)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(3)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(4)(A)  | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(4)(B)  | n/a no APD                                                                                                       |
| FOP § 7.2.1(a)(4)(C)  | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(4)(D)  | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(5)(A)  | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(5)(B)  | n/a no APD                                                                                                       |
| FOP § 7.2.1(a)(6)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(7)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(8)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(9)     | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(10)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(11)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(12)    | Not applicable; a 10-year period did not elapse between project commencement and the end of the reporting period |
| FOP § 7.2.1(a)(13)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(14)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(15)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(16)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(17)    | Check of OPDR against requirements of FOP                                                                        |
| FOP § 7.2.1(a)(18)    | Check of OPDR against requirements of FOP                                                                        |

| Verification Item       | Actions Undertaken to Confirm Conformance                          |
|-------------------------|--------------------------------------------------------------------|
| FOP § 7.2.1(a)(19)      | Not applicable to improved forest management projects              |
| FOP § 7.2.1(a)(20)      | Check of OPDR against requirements of FOP                          |
| FOP § 7.2.1(a)(21)      | Check of OPDR against requirements of FOP                          |
| FOP § 7.2.1(a)(22)      | Check of OPDR against requirements of FOP                          |
| FOP § 7.2.1(a)(23)      | Check of OPDR against requirements of FOP                          |
| FOP § 7.2.1(a)(24)(A)   | Check of OPDR against requirements of FOP                          |
| FOP § 7.2.1(a)(24)(B)   | Not applicable; land included in project area is privately owned   |
| FOP § 7.2.1(a)(24)(C)   | Not applicable; land included in project area is privately owned   |
| FOP § 7.2.1(a)(24)(D)   | Not applicable; land included in project area is privately owned   |
| FOP § 7.2.1(a)(24)(E)   | Not applicable; land included in project area is privately owned   |
| FOP § 7.2.2(b)(1)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(2)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(3)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(4)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(5)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(7)       | Not applicable to initial full verification                        |
| FOP § 7.2.2(b)(8)       | Not applicable to initial full verification                        |
| FOP Appendix A(a)(1)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(2)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(3)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(4)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(5)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(6)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(7)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(8)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(9)    | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(10)   | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(11)   | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(a)(12)   | Check of OPDR against requirements of FOP                          |
| FOP Appendix A(b)(1)    | Review of carbon inventory methodology against requirements of FOP |
| FOP Appendix A(b)(2)    | Review of carbon inventory methodology against requirements of FOP |
| FOP Appendix A(b)(3)    | Review of carbon inventory methodology against requirements of FOP |
| FOP Appendix A(b)(3)(A) | Not applicable; this contains no specific requirements             |
| FOP Appendix A(b)(3)(B) | Not applicable; permanent plots have not been used                 |
| FOP Appendix A(b)(3)(C) | Review of GIS layers of inventory plots                            |

| Verification Item        | Actions Undertaken to Confirm Conformance                                                                                                                            |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FOP Appendix A(b)(4)     | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(5)(A)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(5)(B)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(5)(C)  | Check of OPDR against requirements of FOP                                                                                                                            |
| FOP Appendix A(b)(5)(D)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(5)(E)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(6)     | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(7)     | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(8)(A)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(8)(B)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(8)(C)  | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(8)(D)  | Not applicable; no other relevant procedures to ensure quality and consistency in the collection and maintenance of data used to compile Offset Project Data Reports |
| FOP Appendix A(b)(9)     | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(A) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(B) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(C) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(D) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(E) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(F) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A(b)(10)(G) | Not applicable; no changes in modeling contemplated                                                                                                                  |
| FOP Appendix A(b)(10)(H) | Review of carbon inventory methodology against requirements of FOP                                                                                                   |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                                                                                           |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                                                                                           |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                                                                                           |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                                                                                           |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                                                                                           |

| Verification Item        | Actions Undertaken to Confirm Conformance                                                                |
|--------------------------|----------------------------------------------------------------------------------------------------------|
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                               |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                               |
| FOP Appendix A Table A.1 | Check of Inventory methodology against requirements of FOP                                               |
| FOP Appendix A Table A.1 | n/a -shrubs not an included pool                                                                         |
| FOP Appendix A Table A.1 | n/a soil not an included pool                                                                            |
| FOP Appendix A(c)        | Not applicable; the initial verification had not yet concluded as of the date of issuance of this report |
| FOP Appendix A(d)        | Sequential sampling                                                                                      |
| FOP Appendix A(e)        | Quantitative checks on current carbon stocks, review of project documentation and calculations           |
| FOP Appendix A(f)        | Quantitative checks on current carbon stocks                                                             |
| FOP Appendix A(g)(1)     | Quantitative checks on current carbon stocks                                                             |
| FOP Appendix A(h)        | Quantitative checks on current carbon stocks                                                             |
| FOP Appendix A(i)        | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix A(j)        | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix A(k)        | Recalculation of confidence deduction                                                                    |
| FOP Appendix A(l)        | Recalculation of confidence deduction                                                                    |
| FOP Appendix A(m)        | Recalculation of confidence deduction                                                                    |
| FOP Appendix A(n)        | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix A(o)        | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(a)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(b)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(c)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(d)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(e)        | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(f)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(g)        | Quantitative checks on baseline modeling                                                                 |
| FOP Appendix B(h)(1)(A)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(1)(B)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(1)(C)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(2)(A)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(2)(B)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(2)(C)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(2)(D)  | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(3)     | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(h)(4)     | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(i)(1)     | Cross check Modeling outputs against requirements of FOP                                                 |
| FOP Appendix B(i)(2)     | Cross check OPDR against requirements of FOP                                                             |
| FOP Appendix B(j)        | Cross check OPDR against requirements of FOP                                                             |

| Verification Item           | Actions Undertaken to Confirm Conformance                                                                 |
|-----------------------------|-----------------------------------------------------------------------------------------------------------|
| FOP Appendix C(a)(1)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(a)(2)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(a)(3)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(a)(4)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(a)(5)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(a)(6)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling                    |
| FOP Appendix C(b)(1)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix C(b)(2)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix C(b)(3)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix C(b)(4)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix C(b)(5)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix C(b)(6)        | Cross check OPDR against requirements of FOP; quantitative checks on baseline modeling and actual harvest |
| FOP Appendix D(a)           | Confirmation that the risk rating has been calculated for this initial verification                       |
| FOP Appendix D(c)           | Not applicable; no qualified conservation easement has been reported                                      |
| FOP Appendix D(e)(1)        | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(2)(A)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(2)(B)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(2)(C)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(3)        | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(4)(A)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(4)(B)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D(e)(4)(C)     | Recalculation of reversal risk rating                                                                     |
| FOP Appendix D Equation D.1 | Recalculation of reversal risk rating                                                                     |
| FOP Appendix E(a)           | Not applicable to improved forest management projects                                                     |
| FOP Appendix E(b)(1)        | Not applicable to improved forest management projects                                                     |
| FOP Appendix E(b)(2)        | Not applicable to improved forest management projects                                                     |
| FOP Appendix E(b)(3)        | Not applicable to improved forest management projects                                                     |

| Verification Item                                          | Actions Undertaken to Confirm Conformance                                                                                     |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| FOP Appendix E(b)(4)                                       | Not applicable to improved forest management projects                                                                         |
| FOP Appendix E(b)(5)                                       | Not applicable to improved forest management projects                                                                         |
| FOP Appendix F(a)                                          | Independent GIS analysis using official supersection products published by the Air Resources Board                            |
| FOP Appendix F(b)                                          | See FOP Appendix F(c) below                                                                                                   |
| FOP Appendix F(c)                                          | Review of the stratification system in the OPDR; observation of remotely sensed imagery; application of professional judgment |
| FOP Appendix F(d)                                          | Not applicable; see FOP Appendix F(f) below                                                                                   |
| FOP Appendix F(e)                                          | Not applicable; see FOP Appendix F(f) below                                                                                   |
| FOP Appendix F(f)                                          | Confirmation that high site class has been assumed for the entire project area                                                |
| FOP Appendix F(g)                                          | Confirmation that the appropriate common practice statistic has been selected for the project area                            |
| FOP Appendix F(h)                                          | Recalculation of the weighted common practice                                                                                 |
| Regulation § 95973(b)                                      | Checks on regulatory compliance                                                                                               |
| 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 and submittal/listing dates                                                                                    |
| Regulation § 95976(d)(7)-(8)                               | Check of OPDR against requirements of Regulation                                                                              |
| Regulation § 95976(d)(10)                                  | Check of OPDR against requirements of Regulation                                                                              |
| Regulation § 95976(e)(2) via Regulation § 95977.1(b)(3)(M) | Confirmation that all requested documents have been provided                                                                  |