

GROUPED PROJECT – PROTECTION OF A TASMANIAN NATIVE FOREST VCS VALIDATION REPORT



Document Prepared By: Environmental Services, Inc.

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Summary:

Environmental Services, Inc., (ESI) was contracted by Forests Alive Pty. Ltd. on 06 March 2013 to conduct the project validation of the additional instances (Additions 9 and 10) of the *Grouped Project: Protection of a Tasmanian Forest* [Project Description (PD) Version 1.20, dated May 2011].

The *Grouped Project: Protection of a Tasmanian Forest* is a grouped improved forest management project implemented by private land owners in the Australian state of Tasmania. The project will achieve GHG emission reductions through avoiding logging events. Forests Alive Pty Ltd is acting as implementing partner on behalf of the project proponents (legal landowners) in the Grouped Project, and is responsible for the development, validation and verification of each project activity instance. For each instance, the project proponent is the legal landowner and the signatory to a contract with Forests Alive (formerly Redd Forests Pty. Ltd). The Grouped Project was implemented in response to the ongoing logging of native forests within Tasmania (previously the only means to generate income from native forests).

The establishment of the Improved Forest Management (IFM) project is intended to maintain and enhance the carbon stocks in native forests for twenty-five years, thus preventing the emissions generated through business-as-usual logging practices. The project will also have the additional benefits of enhancing local biodiversity (which is undermined by harvesting events and practices), diversifying landowners' income, and maintaining the aesthetic and recreational values of the Tasmanian landscape.

The previously validated Grouped Project PD entitled "*REDD Forests Grouped Project: Protection of a Tasmanian Native Forest*" dated May 2012, covers the general principles behind the project and the individual PDs (also known as "Project Files") describe specific instances under the Grouped Project. This validation is for a subset of instances, titled Additions 9 (Cornelius) and 10 (Wisedale), with each instance having a separate PD or "Project File."

Total area for each instance in this validation includes: Addition 9 - 2,402 ha and Addition 10 - 850 ha. The Grouped Project Monitoring Report is for 10 total instances of the Grouped Project (24,241 ha); this validation only encompassed the two (2) new additions totalling 3252 ha. Instances within the Grouped Project will be monitored individually, approximately upon the anniversary of their start date. These annual monitoring events will assess natural disturbance, changes to project area and market leakage. Changes in the carbon stock will be calculated through modeling and extrapolation. Every five years, a more comprehensive monitoring event will be completed to assess changes in carbon stocks through fieldwork.

The validation objective included an assessment of compliance with the *Verified Carbon Standard (VCS) Version 3* and all associated updates, and the validated PD (v1.2, May 2011), for the addition of the new project instances and the likelihood that implementation of the planned Greenhouse Gas (GHG) project will result in the GHG emission removal enhancements as stated by the project developer (ISO 14064-3:2006). The validation scope is specific to the new project instances being added to the existing *Grouped Project: Protection of a Tasmanian Native Forest* project, where a total of eight (8) instances have been validated and verified previously.

The validation criteria followed the guidance documents provided by VCS and included the following: *VCS Program Guide* (v3.4, October 2012), *VCS Standard* (v3.3, October 2012), *Program Definitions* (v3.4, October 2012), *Agriculture, Forestry and Other Land Use (AFOLU) Requirements* (v3.3, October 2012), *AFOLU Non-Permanence Risk Tool* (v3.2, October 2012), the previously validated project PD (dated May 2011), and *VM0010 - Methodology for Improved Forest Management: Conversion from Logged to Protected Forest*, Version 1.1 (10 November 2011).

A summary of all findings is included in Appendix C.

ESI confirms all validation activities including objectives, scope and criteria, level of assurance and the PD adherence to the *VCS Version 3* and all associated updates as documented in this report are complete, and concludes without any qualifications or limiting conditions that the independent PDs for additions (instances) 9 and 10 meet the requirements of *VCS Version 3* and the overall Grouped Project PD (v1.2, May 2011).

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1 INTRODUCTION

1.1 Objective

The validation objective included an assessment of compliance with the *Verified Carbon Standard (VCS) Version 3* and all associated updates and the validated Project Description (PD) (*REDD FORESTS GROUPED PROJECT: PROTECTION OF TASMANIAN NATIVE FOREST*, v1.20, May 2011) for the addition of the new project instances, and the likelihood that implementation of the planned Greenhouse Gas (GHG) project will result in the GHG emission removal enhancements as stated by the project developer (ISO 14064-3:2006).

1.2 Scope and Criteria

The validation scope is specific to the new project instances being added to the existing Grouped Project where a total of eight (8) instances have been validated and verified previously. Please see Appendix A for a complete list of instances. The general scope was outlined by the project proponent within the PD dated May 2011 v1.20 and is re-defined as follows for the GHG project:

Baseline Scenario	Planned Selective Timber Harvest
Activities/Technologies/Processes	Improved Forest Management-Logged to Protected Forest
Sources/sinks/Reservoirs	Above Ground trees, deadwood, harvest wood products, burning of biomass.
GHG Type	CO ₂ and CH ₄
Time Period	Grouped project validated May 2011 Crediting period: 01 April 2010 to 31 March 2035
Project Boundary	Addition 9 - Cornelius: 2,402 ha Addition 10 – Wisedale: 850 ha Native forest located in the Australian State of Tasmania.

1.3 Level of assurance

The level of assurance was used to determine the depth of detail that the validator placed in the Validation Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). Environmental Services, Inc., (ESI) assessed the project (general principles, data, sampling descriptions, documentation, calculations, etc.) to provide *reasonable assurance* to meet the Project Level requirements of the VCS Program. The evidence used to achieve a *reasonable* level of assurance is specified in the following sections.

1.4 Summary Description of the Project

The *Grouped Project: Protection of a Tasmanian Native Forest* is a Grouped Project implemented by private land owners in the Australian state of Tasmania using Improved Forest Management (IFM). The project will achieve GHG emission reductions through avoiding logging events. Forests Alive Pty. Ltd. is acting as implementing partner on behalf of the project proponents (legal landowners) in the Grouped Project, and is responsible for the development, validation and verification of each project activity instance. Project instances are comprised of privately held forested properties that have a history of commercial timber harvest. For each instance, the project proponent is the legal landowner and the signatory to a contract with Forests Alive (formerly Redd Forests Pty. Ltd).

The Grouped Project was implemented in response to the ongoing logging of native forests within Tasmania (previously the only means to generate income from native forests). The timber industry is largely dependent upon the international market for wood chips, pulp and paper, all low value products. The establishment of an IFM project is intended to maintain and enhance the

carbon stocks in native forests for twenty-five years, thus preventing the emissions generated through business-as-usual logging practices. The project will also have the additional benefits of enhancing local biodiversity (which is undermined by harvesting events and practices), diversifying landowners' income, and maintaining both the aesthetic and recreational values of the Tasmanian landscape.

The previously validated Grouped Project PD covers the general principles behind the project and the individual PDs (or "Project Files") describe specific instances under the Grouped Project. This validation is for a subset of instances, titled Additions 9 (Cornelius) and 10 (Wisedale), with each instance having a separate PD or "Project File."

Total area for each instance in this validation includes: Addition 9 - 2,402 ha and Addition 10 - 850 ha. The Grouped Project Monitoring Report is for 10 total instances of the Grouped Project (24,241 ha); this validation only encompassed the two (2) new additions totalling 3252 ha.

Instances within the Grouped Project will be monitored individually, approximately upon the anniversary of their respective start dates. These annual monitoring events will assess natural disturbance, changes to project area, and market leakage. Changes in the carbon stock will be calculated through modeling and extrapolation. Every five years, a more comprehensive monitoring event will be completed to assess changes in carbon stocks through fieldwork.

2 VALIDATION PROCESS

2.1 Method and Criteria

Our validation process closely follows the *VCS Standard*, *VCS Program Guide*, *AFOLU Requirements*, *ISO 14064-3*, *ISO 14055*, and *ESI's Management System Manual*.

The validation criteria followed the guidance documents provided by VCS and included the following: *VCS Program Guide* (v3.4, October 2012), *VCS Standard* (v3.3, October 2012), *Program Definitions* (v3.4, October 2012), *Agriculture, Forestry and Other Land Use (AFOLU) Requirements* (v3.3, October 2012), *AFOLU Non-Permanence Risk Tool* (v3.2, October 2012), the previously validated project PD (dated May 2011), and *VM0010 - Methodology for Improved Forest Management: Conversion from Logged to Protected Forest*, Version 1.1 (10 November 2011).

2.2 Document Review

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements (Version 3 and associated updates) and the VCS methodology *VM0010* v1.1. Initial review focused on the instance PDs and included an examination of the project details, data and parameters, and quantification of GHG emission reductions and removals, and supporting documents.

The previously validated Grouped Project PD describes the overall details of the project, with eligibility, monitoring and other basic elements of the project. Each subsequent PD for each of the instances identifies and describes instance specific details. Each of the PDs for the new additions were reviewed in detail and found to be in compliance with the project parameters as described in the Grouped Project PD. In addition to this, each PD was submitted with a project calculations spreadsheet that contained the full set of steps as outlined in the methodology. The calculation steps were fully reviewed and reproduced in order to validate that all the individual steps were taken and calculations were accurate. Any discrepancies were identified by issuing Non-Conformity reports (NCRs) and Clarifications (CLs) and were subsequently corrected by the project proponent.

Please see Appendix B for a complete list of documents and files provided by the client and reviewed by ESI during validation, including any items associated with the risk analysis.

2.3 Interviews

The onsite validation site visit occurred between 22 April and 03 May 2013. Onsite interviews and informal discussions were conducted with project staff. No negative comments were received, and information provided in the PD was supported. Meetings included discussions with:

- Jarrah Vercoe – Project Manager, Forests Alive Pty Ltd
- Lawrence Rimmer – Forests Alive Pty Ltd
- Andrew Ratcliffe – Chairman, Forests Alive Pty Ltd

2.4 Site Inspections

The validation site inspection was conducted during 22 April to 03 May 2013. Sites selected for detailed review were chosen at the discretion of the Lead Validator. A risk based approach was used to select the tracts to allow a review of a wide geographic range of sites; sufficient to provide the necessary sample size to meet a reasonable level of assurance; as directed by the professional judgment of the Lead Validator.

Due to the fact that the project had already undertaken monitoring activities, the validation team also re-sampled inventory plots. Ten (10) inventory points (approximately a 7% sample) were randomly selected within the chosen tracts and re-measured during the site visit. Re-measurement was conducted using the same inventory methods described by the project developer (see “*ReddForests Fieldwork: Standard Operating Procedures*”). The validators also requested that the project team demonstrate the inventory methodology on a sample plot, which further demonstrated that the inventory methodology was sound and was able to be replicated by the field teams. The validators also completed ground-truthing of the project strata to compare to PD descriptions. The points taken were selected to allow a review of a sufficient sample to provide the necessary sample size to meet a reasonable level of assurance, as directed by the professional judgment of the Lead Validator.

The tracts and plots visited for each new addition are provided below:

- Addition 9- Cornelius
 - o Franklin Tract: Plots 90201 and 90203
 - o Northern Clyde Run Tract: Plot 90710
 - o Old Man’s Head Tract: Plots 90516, 90517, 90704
- Addition 10- Wisedale
 - o Wisedale Tact: Plots 100111, 100119, 100211, and 100212

During the field review of the project, the following aspects of the project were assessed:

- pre-project/baseline conditions, as evidenced by current condition of the project areas and evidence of on-going logging activities of adjacent or nearby non-project areas
- current project conditions, including reported tree species and forest cover types, reported growth characteristics (diameter, or similar), and implementation of inventory plan/monitoring prior to monitoring being fully completed

Direct field observations were performed throughout the site inspection in order to sufficiently satisfy the professional discretion of the validation team.

2.5 Resolution of Any Material Discrepancy

During the validation process there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and misrepresentations were found included notifying the client of the issue(s) identified, and expanding our sample to the extent that will satisfy the Lead Validator's professional judgment.

During the course of the validation, several NCRs and CLs were identified. All NCR's were addressed satisfactorily by Forests Alive during the project validation process. These NCRs provided necessary clarity to ensure the new instances were in compliance with VCS program requirements for GHG projects and the validated grouped PD. All issues and their resolutions are attached (Appendix C).

3 VALIDATION FINDINGS

3.1 Project Design

The scope of the project was outlined in Section 1.2 of this report. This project is seeking registration under the *VCS Version 3* as an IFM project and has been developed in compliance with the *AFOLU Requirements*. Additionally, the project is in compliance with the VCS methodology *VM0010 v1.1*. It is a Grouped Project.

3.1.1 Project Proponent and Other Entities

Project Proponents	Point of Contact	Roles/ Responsibility	Contact Details
Addition 9 - Cornelius	Mark Cornelius	Landowner	118 Groningen Road, Kingston, Tasmania 7005 03 62293591 markcorn@bigpond.net.au
Addition 10 - Wisedale	William Robert Gooch	Landowner	3171 Frankford Road, Frankford, Tasmania 7275 0408 961 141 Wisedale@bigpond.com

Other Entities	Point of Contact	Roles/ Responsibility	Contact Details
Forests Alive Pty. Ltd.	Jarrah Vercoe	Project Manager	Address: 210 Collins Street, Hobart, Tasmania, 7000 Telephone number: 61 (0) 421 670 567 Email: jarrah@reddforests.com Website: http://www.reddforests.com

Forests Alive Pty Ltd is acting as implementing partner on behalf of the project proponents, and is responsible for the development, validation and verification of the Grouped Project.

3.1.2 Project start date

Unique Instance Identification Number	Start Date
Addition 9	15 September 2011
Addition 10	26 July 2011

3.1.3 Project crediting period

Unique instance identification number	Start date	End Date	Crediting period (Years)
Addition 9	25 September 2011	31 March 2035	23.52
Addition 10	26 July 2011	31 March 2035	23.7

Though not listed as a Non-Conformity Report (NCR), the original validation report and validated Grouped Project PD state that the crediting period is 25 years from the start date, extending from 01 April 2010 to 31 March 2035. This however is actually 26 years, not 25. This fact is supported by the initial verification which corrects this error, indicating a crediting period of 25 years from 1 April 2010 – 31 March 2034. With the exception of the originally validated Grouped Project PD, all documentation from the project proponent, including all calculations, also reflects an initial 25 year crediting period of 1 April 2010 – 31 March 2034. This validation report reflects the true project crediting period as calculated and confirmed by the project proponent.

3.1.4 Project scale and estimated GHG emission reductions or removals

Project	Yes
Large Project	No

Estimated GHG emission reductions for the first 10-year baseline period (through 15 April 2022) for Additions 9 and 10 are listed below:

Year Ending	Estimated Net GHG Emission Reductions Addition 9 (tCO ₂ e)	Estimated Net GHG Emission Reductions Addition 10 (tCO ₂ e)	Total Estimated GHG Emission Reductions (tCO ₂ e)
April 2013	13,149	5,467	18,616
April 2014	13,149	5,467	18,616
April 2015	13,149	5,467	18,616
April 2016	13,149	5,467	18,616
April 2017	13,149	5,467	18,616
April 2018	13,149	5,467	18,616
April 2019	13,149	5,467	18,616
April 2020	13,149	5,467	18,616
April 2021	13,149	5,467	18,616
April 2022	13,149	5,467	18,616
Total Estimated ERs	131,490	54,670	186,180
Total Number of Crediting Years in First 10-year Baseline Period	10	10	10
Average Annual Emissions Reductions	13,149	5,467	18,616

3.1.5 Project activities

The *Grouped Project: Protection of a Tasmanian Native Forest* is a Grouped Project implemented by private land owners in the Australian state of Tasmania using IFM. The validation affirmed that the project will achieve GHG emission reductions through avoiding logging events.

As stated in the Grouped Project PD “These logging events typically create large quantities of dead wood and short-term wood products, which emit carbon dioxide as they rot or degrade. Through establishing a VCS-certified project, the landowner agrees not to harvest their forest for a minimum period of 25 years, thereby preventing these emissions.

The underlying conceptual approach of this methodology is based on the Agriculture Forestry and Other Land Use (AFOLU) Guidance Document of the Verified Carbon Standard, under the Improved Forest Management (IFM) category. Activities related to IFM are those implemented on forest lands managed for wood products such as sawn timber, pulpwood and fuelwood, and are included in the IPCC category “forests remaining forests”. This project specifically satisfies the criteria ‘Conversion of logged forests to protected forests (LtPF)’, i.e. protecting forests eligible for logging from logging and degradation.”¹

The project provided supporting documentation that Additions 9 and 10 have implemented and will continue to implement a number of services and technologies as stated below and confirms that the project activities do not lead to the clearance of any native ecosystems.

“Stratification

- ArcGIS Desktop 10 and Google Earth. This software is used to map the stratification and allocate plots for fieldwork.
- SPOT Satellite Imagery. The images provide an accurate and detailed basemap for mapping and stratification.
- PI (Photo Interpretation) mapping. Because of its structural focus, with comprehensive and consistent coverage of all forests and tenures, PI-typing has become a fundamental information source for Tasmania’s forest management. Typing has been widely used to assist wood inventory stratification, operational planning, vegetation and disturbance mapping, and site productivity assessment.
- GIS layers accessed through the LIST (Land Information System Tasmania), a government service that provides land information online. Information accessed includes:
 - o Cadastral parcels – property boundaries
 - o Hydrography information – to delineate buffer zones around water courses.
 - o Transport systems – so access to property areas can be assessed and fieldwork is organized accordingly, and for the creation of buffer zones around public roads.

Forest inventory:

- Clinometer. Used for measuring slope to confirm that the land is harvestable.
- Hipchain. This device is used to accurately calculate the total area of each field plot.
- Rangefinder. This device is used to collect tree heights.
- Farm Forestry Toolbox. This program is produced by Private Forests Tasmania, a statutory authority funded by the Tasmanian government and private forest owners. The allometrics in the Toolbox were provided by Forestry Tasmania, the government department responsible for managing State forests. This software is used to calculate the merchantable volume of timber for a tree from its height and diameter at breast height

Modeling:

- FullCAM. This is the Carbon Accounting Model developed by the Australian Government and CSIRO for determining carbon flows in land use, land use change and forestry projects. The software is used to calculate forest growth rates over the project’s lifetime, and therefore carbon sequestration in the baseline and project scenarios.”²

¹ REDD FORESTS GROUPED PROJECT: PROTECTION OF TASMANIAN NATIVE FOREST (Project Description), dated May 2011.

² Ibid.

3.1.6 Project location

The Grouped Project, including Additions 9 and 10, is located in the Australian State of Tasmania. Tasmania is an island located 240 km south of the eastern side of the continent, being separated from the mainland by Bass Strait. The State has an area of 68,401 square km, of which the main island covers 62,409 square km.

Tasmania is promoted as 'The Natural State' due to its significant natural environment. Formally, almost 37% of Tasmania is in reserves, national parks and World Heritage sites. The island is 364 km long from the northernmost point to the southernmost point and 306 km from west to east.

The Grouped Project area is a complex of several discrete individual project areas. The project area boundaries for Additions 9 and 10 were presented in a Google Earth KML file. The validators confirmed (via maps, imagery, and onsite observations) the project locations and the boundaries for Additions 9 and 10. The geographic area was confirmed to be consistent with the requirements for VCS Grouped Projects.

3.1.7 Project compliance with applicable laws, statutes and other regulatory frameworks

All relevant information on each Addition's compliance with laws, statutes, and other regulatory frameworks can be found in Section 1.11 of the individual PDs. The project proponent declares that all of the laws, rules and decrees stated there, apply to the whole geographic region considered for the project activity. Compliance with these laws was confirmed to a reasonable level of assurance during validation. The agreements that have been signed as part of the project are legally binding. No violation of laws as a result of the project activities was observed during the site visit.

3.1.8 Ownership and other programs

3.1.8.1 Right of use

As stated in the Grouped Project PD "Redd Forests has provided for each instance within the Grouped Project the following evidence:

- Land title documentation showing the cadastral parcel boundary, PID and the name of the legal landowner for the project area. This documentation contains evidence of approval from the Tasmanian Land Titles Office.
- Written approval for the IFM project to be implemented on the instance from all shareholders."³

"All documentation will be stored with the project proponent and implementing partner as identified in Section 1.16 of the Grouped Project PD."⁴

The ownership records (Property Information Sheets printed from Valuer General, Tasmania government) were reviewed for each instance and compared to the maps and addresses given. Additions 9 and 10 were confirmed to be owned by their respective project proponent. Additional confirmation was obtained through the site visit and forest sampling efforts by comparing the ownership details submitted with the maps and aerial photos of the project sites.

³ Ibid.

⁴ Ibid.

3.1.8.2 Emissions trading programs and other binding limits

No emission reductions generated by Additions 9 and 10 are part of an emissions trading program.

3.1.8.3 Participation under other GHG programs

Additions 9 and 10 have not been registered, and are not seeking registration, under any other GHG programs.

3.1.8.4 Other forms of environmental credit sought or received

Not applicable. Additions 9 and 10 have not created wetland mitigation, water quality, air pollution, other non-VCS GHG emission reduction, or any other form of environmental credit.

3.1.8.5 Rejection by other GHG programs

Additions 9 and 10 have neither applied to receive credits from, nor have they been rejected by any other GHG program.

3.1.9 Additional information relevant to the project

3.1.9.1 Eligibility criteria for grouped projects

As stated in the Grouped Project PD, "Because this is a grouped project, discrete areas to be managed under the selected IFM methodology will be defined within the project area of Tasmania. These areas will be referred to as 'project activity instances' or 'instances'. They will be identifiable by the project proponent or property (depending on which is the more appropriate identifier), and provided with a unique identification number. Each instance will have an individual file which will contain all of the information required under VCS guidelines and the chosen methodology. This file will be submitted at monitoring events, without the requirement for full validation.

New project activity instances will satisfy the following criteria:

1. The project activity instance must fall within the project area, comprising the state of Tasmania, Australia (see Section 1.5).
2. The duration of the crediting period for each instance must start and finish within the Grouped Project timeframe (see Section 1.6).
3. The instance must be privately owned, with written consent for the IFM project obtained from all landowners.
4. Property Identification (PID) numbers, property names and landowners must be clearly identified.
5. Geo-referenced maps in both digital and hard copy are to be presented, clearly showing the property and project activity instance boundaries.
6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7). Therefore, the forest in the instance should be subject to the baseline scenario outlined in Section 2.5 of this PD, i.e. some combination of selective logging, clear fell with natural regeneration and clear fell for conversion to pasture (as permitted on private native forests in Tasmania under the *Forest Practices Act 1985*, the *Forest Practices Code 2000* and the *Forest Practices Regulation 2007*).
7. The project activity instance must satisfy additionality through characteristics consistent with the PD and first project activity instance (Addition 1 – Connorville). Specifically,

each project activity instance must satisfy Step 2: Investment Analysis of the VCS Tool for the demonstration and Assessment of Additionality (see Section 2.5). This will be achieved if criteria 6 (above) is satisfied.

8. The project activity instances must satisfy all requirements and applicability conditions as defined in the relevant VCS guidelines and the GreenCollar IFM LtPF methodology.
9. All carbon emissions and reductions must be calculated using the GreenCollar IFM LtPF methodology, with support and guidance from the Redd Forests' standard operating procedures for completing the calculations.
10. The project must be implemented and managed in accordance with this PD and the most recent versions of the Redd Forests' standard operating procedures, including those for stratification of the vegetation, developing the forest inventory through fieldwork and data management and quality assurance. Therefore, new project activity instances must use and apply the technologies and measures specified in this document, unless improved systems become available (for example, updated versions of FullCAM or ArcGIS). In this case, a deviation must be submitted in the instance file to justify the use of different technologies or measures.
11. Each carbon credit can only be sold under one carbon accounting scheme. It is probable that domestic emission trading schemes will recognize VCS registered projects or the resulting Verified Carbon Units. The proponent cannot sell more than the total number of VCUs issued from each verification event, whether these credits are sold under the VCS, National Carbon Offset Standard (NCOS), Carbon Farming Initiative (CFI), Climate Action Reserve (CAR) or similar.
12. Each project activity instance must be suitable for the Monitoring Plan.”⁵

Both Additions 9 and 10 were confirmed to be eligible for the Grouped Project against this set of criteria through information submitted, and during the site visit.

3.1.9.2 Leakage management for AFOLU projects

The only leakage that could be attributable to the project activity is related to the relocation of timber harvesting to other areas in Tasmania and market changes due to decreased supply. The validators confirmed that leakage was accounted for appropriately under *VM0010 v1.1*.

As stated in the Grouped Project PD, “For this project, leakage is not a significant risk. This is based on an assessment of both activity shifting and market leakage, in accordance with Step 5 of the methodology.

Activity Shifting Leakage will be managed as stated in the PD: “Consistent with step 5.1, an assessment will be undertaken to examine the potential for leakage through activity shifting as a result of the project. No leakage from this cause is permitted under the GreenCollar IFM Methodology.

The logging projections for the instances will be based upon the historical logging records and will be consistent with current legislation and FullCam regeneration rates.

In addition, each individual proponent is required to demonstrate the absence of activity shifting leakage. If they do not hold any other forested properties in Australia, this is considered an adequate demonstration that activity shifting leakage cannot occur. In instances where the proponents do own forested land which is not entirely included within the project, there is opportunity for leakage through activity shifting. In order to address this, the landowner will provide documentation on the land use of any additional forested properties in their possession. At the initial verification of the property, the proponent must detail in the project file:

⁵ Ibid.

- the location of the land;
- historical records showing trends in harvest volumes; and
- if available, forest management plans prepared ≥ 24 months prior to the start of the project showing harvest plans on all owned/managed lands.

As part of the annual verification requirements, the landowner must demonstrate that activity shifting has not occurred to any forested land not included in the IFM project. The harvesting record from with-project time for these forested areas is therefore required to show either;

- no deviation from historical trends; or
- no deviation from forest management plans.

If forest management plans have been prepared >24 months prior to the start of the project, these logging projections are preferable to using historical rates.”⁶

Regarding Market Effects Leakage, “The pressure on native forests is intense because landowners believe their future income may be constrained by the shift in demand towards plantation-sourced timber (notably by the proposed Gunns’ pulp mill) and because of high-level discussions about constraining logging of native forests. This is inducing landowners to obtain and use concessions to clear fell native forests for conversion to plantations: this explains why the conversion rate from native forest to plantations within Tasmania increased to 7768 ha in 2008–09 from 5657 ha in 2007–08.⁷ If private land in Tasmania is not already harvested at the maximum rate, carbon financed IFM projects will not be the reason for any increase. Rather, they provide one of the few mechanisms to protect native forests while generating a competitive return.

Therefore, although this project will permanently reduce harvest levels within the project area, there is no capacity or incentive for timber harvesting to shift to other forests in Australia. Rather, IFM projects will stop not only logging of native forests within the project area, but also establishes carbon finance as a competitive land use. This will deter landowners from either ongoing selective logging or converting native forests to plantation or pasture to compensate for the declining revenue from logging. In this way, the project has a negative leakage effect, promoting positive biodiversity and carbon outcomes.

There will be no leakage from market effects within national boundaries by removing the timber yield from the project areas. For these reasons, a leakage factor of zero was considered appropriate.

The market leakage factor of zero will be assessed at each monitoring event. The project proponent will need to provide evidence that annual extracted volumes have not increased above the baseline threshold during the monitoring period. To achieve this, the project proponent must obtain data about the net volume extracted from private native forests in Tasmania (the most probable site for market leakage to occur) during the monitoring period, or as close as possible. This should be contrasted to the average volume extracted from this area during the ten years prior to the project’s start date. If the net volume is lower in the project scenario, or if spikes can be justified (for example, by unusual clear fell events by a major forestry company), it can be reasonably assumed that no market leakage has occurred as a result of the project.”⁸

⁶ Ibid.

⁷ Forest Practices Authority, Annual Report, 2008 – 2009.

⁸ REDD FORESTS GROUPED PROJECT: PROTECTION OF TASMANIAN NATIVE FOREST (Project Description), dated May 2011.

Leakage was assessed during the site visit through discussions with project proponents and project managers. The Grouped Project PD offers an extensive explanation and discussion (summarized above) on the current forces driving the forest industry in Tasmania. The explanations offered, combined with the experiences and knowledge gained during the site visit give verifiers a reasonable assurance of the validity of the arguments. Given the increases in shifting from native forests to plantations as a whole on the island, and the state of the wood market and the isolation of the island, the assessment of leakage by the project was deemed to be accurate. As stated, the project proponents will obtain information at each monitoring event in order to confirm any leakage that may have occurred as a result of the project.

3.1.9.3 Commercially Sensitive Information

The following documents were reviewed by ESI during the validation. These documents are considered by the project proponent to be confidential and commercially sensitive and will be excluded from the publicly issued PD:

- Project budget, business model, and financial reports

The validator confirmed that they met the definition of “Commercially Sensitive” from the *VCS Program Definitions* (04 October 2012, v3.4).

3.1.9.4 Further Information

There is no further additional information that would have a bearing on the eligibility of the project relating to net GHG emissions reductions or removals, or quantification of net GHG emissions reductions or removals, which has not been included in the PD and its supporting documentation.

3.2 Application of Methodology

3.2.1 Title and Reference

The project is applying the VCS methodology *VM0010, Methodology for Improved Forest Management: Conversion from Logged to Protected Forest*, Version 1.1 (10 November 2011). The project also utilizes the following:

- The VCS Tool for AFOLU Methodological Issues
- *Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities* (T-ADD) v3.0 (01 February 2012)
- The VCS Guidance Document: *VCS Project Registration and VCU Issuance Process* (version 1.1)
- Clean Development mechanism (CDM) Tool: *Tool for the Calculation of the Number of Sample Plots for Measurements within A/R CDM Project Activities* (as applied using the Winrock Sampling Calculator);
- The *VCS AFOLU Non-Permanence Risk Tool* v3.2 (04 October 2012)

3.2.2 Applicability

The validation confirmed that Additions 9 and 10 met the following applicability conditions of *VM0010* v1.1, as detailed in the PDs:

- “Forest management in the baseline scenario must be planned timber harvest.

For each instance, the baseline will be a continuation of historical timber harvesting in accordance with the requirements of the Tasmanian Forest Practices Code 2000.

- *Under the project scenario forest use is limited to activities that do not result in commercial timber harvest or forest degradation.*

The project scenario prevents commercial timber harvesting and forest degradation for twenty-five years. To ensure that no timber has been harvested, the instances will be monitored annually.

- *Planned timber harvest must be estimated using forest inventory methods that determine allowable off take as volume of timber (m3/ha).*

The projected timber extraction rates for each instance will be determined using fieldwork and software that generate a forest inventory in volume of timber (m3/ha). This is used to determine allowable off take volumes in conjunction with historical harvesting rates obtained from forest practices plans and the stated logging intentions of the project proponent.

- *The boundaries of the forest land must be clearly defined and documented.*

The grouped project boundaries comprise the State of Tasmania as defined under section 1.5. Each project activity instance within the State will be individually defined and documented through the following:

1. KML files specifying the exact boundary of the instance;
2. Property cadastral boundaries showing the extent of the land area under ownership of the project proponent;
3. Aerial imagery showing the plot locations within the boundaries of the project activity instance.

- *Baseline condition cannot include conversion to managed plantations.*

Any native forests which the proponent plans to convert to plantations will not be included in the project.

- *Baseline scenario, project scenario and project case cannot include wetland or peatland.*

Through the stratification process detailed under section 1.16 of the Grouped Project PDD v1.20, any wetlands and or peatlands are excluded from an instance. The grouped project therefore incorporates only standing forest.”⁹

3.2.3 Project Boundary

The appropriate carbon pools and GHG emission sources (as specified by VM0010 v1.1) are accounted for and included in the project boundary. As shown in the PDs, the project and baseline GHG sources included in or excluded from the project boundary, and justification, are shown below:

Source		Gas	Included?	Justification/Explanation
Baseline	Carbon stocks in extracted	CO ₂	Yes	See section 2.3 above. The carbon in merchantable timber is calculated per hectare

⁹ Addition 9 – Cornelius/Addition 10 – Wisedale (Project Descriptions), dated 27 August 2013.

Source		Gas	Included?	Justification/Explanation
	timber			for each strata. The logging projects which were planned over the project lifetime are then used to calculate the carbon extracted for each strata during a logging event. Regrowth is accounted for after a logging event and acts as a carbon sink.
		CH ₄	No	
		N ₂ O	No	
		Other	No	
	Emissions from wood product retirement	CO ₂	YES	After a logging event has taken place the carbon in the biomass is stored in wood products. The proportions of sawlog and pulpwood created by each harvesting event are calculated. The lifetime of the products are then used to calculate the length of time carbon is stored in these products.
		CH ₄	NO	
		N ₂ O	NO	
		Other	NO	
	Decomposition of dead wood from harvested trees	CO ₂	YES	The creation of deadwood from each logging event is calculated in Equation 5. The volume of dead wood is then used to calculation the change in carbon stock of dead wood resulting from timber harvest per hectare.
		CH ₄	NO	
		N ₂ O	NO	
		Other	NO	
Project	Fire Disturbance	CO ₂	YES	CO ₂ equivalent is used for fire disturbance which considers both CO ₂ and CH ₄
		CH ₄	YES	Methane is included as a CO ₂ equivalent in the fire disturbance calculations (Equation 17 of the project calculations)
		N ₂ O	NO	
		Other	NO	

3.2.4 Baseline Scenario

Based on validator research, review of project documentation, and site visits conducted, the findings support the justification that the baseline land use scenario without the project for Additions 9 and 10 would be the continuation of pre-project land-use, including the logging of native forests; this is consistent with the validated Grouped Project PD.

The baselines for both instances reflect relevant national and sectoral policies or circumstances, and historical practices for the project activity. They are supported by “the application of land-use records, field surveys, data and feedback from stakeholders and information from other sources as appropriate.”¹⁰

“The baseline scenario for Addition 9 was prepared by the project proponent, with the support of the implementing partner. The baseline scenario represents a continuation of forest harvesting at regular intervals with harvesting events extracting roughly 6,700 green tonnes per annum over the twenty five years prior to the project start date... This extraction rate was derived through collating the documented logging history from approved Forest Practices Plans and from the stated intent of the project proponent.”¹¹

“For Addition 10, the FPPs were summarised and combined with comprehensive landowner interviews to determine an accurate logging history and projections. The landowner identified areas on a map of the project area which coincided with different harvesting events and the areas where he planned to undertake a harvest event in the future. These areas were checked against the current state of the forest as observed during field work and from satellite imagery. The areas were cross checked with dates to check the feasibility of an event happening at a certain year (for example a thick, mature forest obviously was not logged after 2000) and so forth.”¹²

For both additions, the land’s capacity to support the projected logging regime was confirmed against measurements of merchantable volume of timber from the field inventory and through modelling with FullCAM. Further, the proposed baseline scenarios were tested using the current *VT0001: Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities*.

3.2.5 Additionality

VM0010 v1.1 requires the use of *VT0001: Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities (T-ADD) v3.0* (01 February 2012); details of its use can for Additions 9 and 10 can be found in the Section 2.5 of the individual PDs.

The validators confirmed that the alternative scenarios identified by the project proponent represent realistic and credible land-use scenarios that could have occurred within the project areas in the absence of the AFOLU project activity under the VCS.

As stated in the PDs, the alternative scenarios identified by project proponents are:

1. “Native forest remains standing without registering as an AFOLU activity
2. Covenant all of the forested land
3. Selective logging
4. Clearance and native regeneration
5. Clearance and conversion to plantation
6. Clearance and conversion to pasture
7. Logging of native forests is banned in Tasmania”¹³

These land use scenarios are in compliance with all mandatory applicable legal and regulatory requirements and are permissible by law. Following demonstration of legal permissibility, the project proponents selected which of the alternatives identified above represent the most

¹⁰ Ibid.

¹¹ *Addition 9 – Cornelius* (Project Description), dated 27 August 2013.

¹² *Addition 10 – Wisedale* (Project Description), dated 27 August 2013.

¹³ *Addition 9 – Cornelius/Addition 10 – Wisedale* (Project Descriptions), dated 27 August 2013.

plausible baseline scenario. Continuation of the pre-project land use (selective logging) was justified and selected as the most plausible baseline scenario for both Additions 9 and 10 as this is the common practice in the region. Evidence to support this choice has been provided in the form of Forest Practice Plans (FPPs), Weighbridge extracted volume records and landowner interviews.

Following the selection of the most plausible baseline scenario, the project proponent, as per VT0001, documented the costs associated with each instance and demonstrated that the activities produce no financial benefits other than VCS related income. The proposed project activities for Addition 9 and 10 are not common practice in the region, are not the baseline scenario, and, thus, are additional.

3.2.6 Quantification of GHG Emission Reductions and Removals

3.2.6.1 Quantification of Baseline Emissions

The validators confirmed that the baseline emissions due to legally permitted logging operations have been estimated in accordance with Part 2 - Step 3 of VM0010 v1.1 (see Section 3.1 of the individual PDs).

“The baseline net greenhouse gas emissions are determined from calculation of deadwood generated in the process of timber harvest (Step 3.2), the emissions resulting from production and subsequent retirement of wood products derived from the timber harvesting (Step 3.3), minus the rates of forest regrowth post timber harvest (Step 3.4). Baseline commercial timber volumes must be derived (Step 3.1) for development of the timber harvest plan and for ex-post accounting of emissions resulting from natural forest disturbance. The equations calculate the total emissions across the project crediting period for each emission source. Total emissions are averaged across the crediting period to give annual emissions and are multiplied by t^* , time elapsed since the start of project activity (Step 3.5). Data for input into these carbon stock change calculations for the baseline scenario shall be established from the same data used to create the timber harvesting plan.”¹⁴

Estimated baseline total GHG emissions (as quantified using VM0010 v1.1) due to legally permitted logging operations for the first 10-year baseline period (through 15 April 2022) for Additions 9 and 10 (1,192 ha and 531 ha under logging regimes, respectively) are listed below:

Years	Estimated Baseline GHG Emissions – Addition 9 (tCO ₂ e)	Estimated Baseline GHG Emissions – Addition 10 (tCO ₂ e)	Total Estimated Baseline GHG Emissions
16 April 2012 – 15 April 2013	10,057	4,086	14,143
16 April 2013 – 15 April 2014	10,057	4,086	14,143
16 April 2014 – 15 April 2015	10,057	4,086	14,143
16 April 2015 – 15 April 2016	10,057	4,086	14,143

¹⁴ Methodology for Improved Forest Management: Conversion from Logged to Protected Forest, v1.1, 10 November 2011.

16 April 2016 – 15 April 2017	10,057	4,086	14,143
16 April 2017 – 15 April 2018	10,057	4,086	14,143
16 April 2018 – 15 April 2019	10,057	4,086	14,143
16 April 2019 – 15 April 2020	10,057	4,086	14,143
16 April 2020 – 15 April 2021	10,057	4,086	14,143
16 April 2021 – 15 April 2022	10,057	4,086	14,143
Total Estimated Baseline Emissions	100,570	40,860	141,430
Total Number of Crediting Years in First 10-year Baseline Period	10	10	10
Average Annual Baseline Emissions	10,057	4,086	14,143

3.2.6.2 Quantification of Project Emissions

Under VM0010 v1.1, net greenhouse gas emissions in the project scenario are equal to carbon sequestration through on-going forest growth minus any emissions resulting from forest disturbance (both illegal logging and natural disturbances). For this Grouped Project, forest growth in the project scenario (Equations 13 through 16) was modeled using FullCAM, a growth and yield model that is part of the Australian National Carbon Accounting System (N-CAT) (see Section 3.2.7 below for further detail).

For Addition 9, a total area of 31 ha was affected by fire in the project area over the last fifty years. Accordingly, equations 17 and 18 have been used to account for the emissions from these events. No fires were recorded over the last fifty years within the project areas for Addition 10.

Additionally, the project proponent demonstrated through appropriate evidence that ex-ante project emissions resulting from other natural disturbances and illegal logging are de-minimis and can be assumed to be zero. Additionally, the project activities will not allow for legal logging operations.

Estimated project total GHG emissions (as quantified using VM0010 v1.1) due to forest growth and fire for the first 10-year baseline period (through 15 April 2022) for Additions 9 and 10 are listed below:

Years	Estimated Project GHG Emissions – Addition 9 (tCO ₂ e)	Estimated Project GHG Emissions – Addition 10 (tCO ₂ e)	Total Estimated Project GHG Emissions
16 April 2012 – 15 April 2013	-3,092	-1,382	-4,474
16 April 2013 – 15 April 2014	-3,092	-1,382	-4,474

16 April 2014 – 15 April 2015	-3,092	-1,382	-4,474
16 April 2015 – 15 April 2016	-3,092	-1,382	-4,474
16 April 2016 – 15 April 2017	-3,092	-1,382	-4,474
16 April 2017 – 15 April 2018	-3,092	-1,382	-4,474
16 April 2018 – 15 April 2019	-3,092	-1,382	-4,474
16 April 2019 – 15 April 2020	-3,092	-1,382	-4,474
16 April 2020 – 15 April 2021	-3,092	-1,382	-4,474
16 April 2021 – 15 April 2022	-3,092	-1,382	-4,474
Total Estimated Project Emissions	-30,920	-13,820	-44,740
Total Number of Crediting Years in First 10-year Baseline Period	10	10	10
Average Annual Project Emissions	-3,092	-1,382	-4,474

3.2.6.3 Quantification of Leakage

Under VM0010 v1.1, Activity Shifting Leakage is not permitted and leakage due to market effects is equal to the net emissions from planned timber harvest activities in the baseline scenario multiplied by an appropriate leakage factor (as determined in Box 2 of VM0010 v1.1). The project proponent demonstrated through appropriate evidence that there is no leakage due to either activity shifting or market effects.

The validation event confirmed that the market leakage factor at time of validation is zero (0), and this is expected throughout the project lifetime. However, leakage is addressed in every verification period to ensure that this remains the case. For evidence of conformance to Part 2 – Step 5 of VM0010 v1.1, please see Section 1.13 of the individual PDs.

3.2.6.4 Summary of GHG Emission Reductions or Removals

The validators confirmed that net GHG emission reductions and removals have been estimated in accordance with VM0010 v1.1. The results indicate that total net GHG emission reductions or removals for the initial ten year baseline period are estimated at 131,490 tCO₂e for Addition 9 and 54,670 tCO₂e for Addition 10; annual values are presented in Section 3.1.4 above.

3.2.6.5 Uncertainties Associated with the Calculation of Emissions

The validators confirmed that the project proponent followed the requirements of Part 2 – Step 7.1 of VM0010 v1.1 to ensure the results were conservative. Uncertainty was expressed as the 95% confidence interval where the estimated variance exceeds +/- 15 % from the mean. Uncertainty has been addressed at four potential sources, including:

1. Area

2. Sampling Error
3. Regrowth Rates
4. Harvesting Levels

Total combined uncertainty was found to equal +/- 16.22% and +/- 15.47% at the 95% confidence level for Additions 9 and 10, respectively. ESI reviewed both "Addition 9 Project Calculations v7.xlsm" and "Addition 10 Project Calculations v8.xlsm" and confirms that the reported total combined uncertainty value to be calculated appropriately and in conformance with Part 2 – Step 7.1 of VM0010 v1.1. VM0010 v1.1 allows total project uncertainty values of up to +/- 15% at the 95% confidence interval. Thus, project greenhouse gas credits were adjusted for Additions 9 and 10 using Equation 26 and the total combined uncertainties stated above.

3.2.7 Methodology Deviations

As stated in the PDs, the following the deviations from VM0010 v1.1 apply to Additions 9 and 10:

"Calculating the merchantable volume of timber $V_{l,j,i,sp}$;

Yield tables or allometric equations must be used to convert field measurements of diameter (DBH, at typically 1.3 m [4.3 ft] aboveground level or above buttress where they exist), and total height H of each tree in the sample plots to merchantable volume, $V_{l,j,i,sp}$. As part of the field work activities, a random sample of each species is selected to measure DBH and height. The DBH of a tree is measured using a measuring tape with tree diameter increments (cm). The same tree is then measured using a Laser Ace Range Finder to find its height. The heights and DBH are then processed by the FFT to provide a height curve and a merchantable volume for each species. Using the DBH for each tree the merchantable volume is assigned from the FFT curve.

Forests Alive have a large dataset for tree height and DBH for the Central Highlands region of Tasmania. These recorded heights are used to assess the datasets' suitability to provide estimated heights for the project area.

Graphs are provided to the validator to assess the height curves and compare them to height curves produced from all data in the Central Highlands of Tasmania.

The merchantable volume of timber produced by the FFT is the parameter $V_{l,j,i,sp}$.

Equations 13-15 are subject to a deviation as described and justified below;

The same data and model parameters entered into FullCAM for Equation 10 were used to calculate the carbon stock in aboveground trees (tC/ha), the required output of Equation 19. Its inputs are based on local taxonomix-, geographic- and climatic-specific information, and allometric relationships identified in the Technical Reports prepared for the National Carbon Accounting System.¹⁵ FullCAM is part of the Australian National Carbon Accounting System (N-CAT) and international best practice in modelling carbon flows. However, the program does:

*"tend to be highly conservative and radically underestimates forest carbon generated from mixed native species (Brendan and Mackey, 2008)."*¹⁶

¹⁵ Raison, J. (2001) Carbon Accounting and Emissions Trading Related to Bioenergy, Wood Products and Carbon Sequestration: Development of a 'Toolbox' for Carbon Accounting in Forests, IEA Bioenergy Task 38: Workshop in Canberra/Australia, CSIRO, Forestry and Forest Products. Available from <<http://www.ieabioenergy-task38.org/workshops/canberra01/cansession1.pdf>> [accessed 7th March 2011]

¹⁶ as cited by Kapambwe, M.; Keenan, R.; (2009) Biodiversity Outcomes from Carbon Biosequestration, The University of Melbourne, commissioned by The Department of Sustainability and Environment, pp 23. Available from

Moreover, for each stratum, FullCAM's output was calibrated according to fieldwork estimates of aboveground trees (m^3/ha) in 2012, and consistent between the baseline and project scenarios until the first harvest. Because FullCAM was available as a best practice option, Forests Alive is submitting a deviation from the less precise, accurate and conservative requirements of the GreenCollar IFM methodology. Equations 13-15 were therefore not required, and FullCAM used to calculate the product of Equation 15 (tC/ha).¹⁷

The validation process confirmed that these methodology deviations are reasonable and have been appropriately justified. Further, the project is still in compliance with VCS rules while applying the methodology deviations. The deviations represent a deviation from the criteria and procedures relating to monitoring and/or measurement of GHG emission reductions or removals set out in the selected methodology. Moreover, the deviations do not negatively impact the conservativeness of the quantification of GHG emissions reductions or removals.

3.2.8 Monitoring Plan

The following are the primary data and parameters that were monitored prior to, and made available and assessed during validation for Additions 9 and 10:

- Location of project area
- Boundary of project area
- Ownership of the project area
- Area of planned timber harvesting in the baseline
- Rate of planned timber harvesting
- Forest/non-forest cover
- Baseline strata
- Number of trees
- DBH
- Biomass allometric equations, coefficients, ratios and parameters
- Uncertainty calculations
- Illegal Logging rates
- Natural and Anthropogenic disturbances
- Risk calculations
- Total CO₂

The monitoring plan procedures and equipment for both additions were comprehensive and were found to be applicable to the parameters monitored. They were appropriately designed and provided reasonable assurance that the avoided emissions occurring from GHG sources, sinks, and reservoirs was (baseline) and will be (project scenario) accurately assessed. In accordance with the conditions of VM0010 v1.1, emission sources from non-fire natural disturbances and illegal logging are excluded from the baseline for Additions 9 and 10; emissions from both natural and anthropogenic disturbances will be monitored ex post.

The monitoring plans include a Quality Assurance/Quality Control (QA/QC) plan to control for errors in measurement and data analysis. Application of the QA/QC plan will provide documentation and consistency in data archiving to permit efficient third-party auditing and evaluation against measurement and quantification standards over the life of monitoring.

Forests Alive is responsible for the registration, monitoring, measurement, and reporting of avoided emissions, within the timeframe required by VCS-AFOLU-IFM requirements.

<[http://www.dse.vic.gov.au/CA256F310024B628/0/761E59489BC57A9ACA2576810079C4D4/\\$File/Biosequestration+and+Biodiversity.pdf](http://www.dse.vic.gov.au/CA256F310024B628/0/761E59489BC57A9ACA2576810079C4D4/$File/Biosequestration+and+Biodiversity.pdf)> [accessed 4th March 2011]

¹⁷ Addition 9 – Cornelius/Addition 10 – Wisedale (Project Descriptions), dated 27 August 2013.

3.3 Environmental Impact

The Grouped Project does not require an environmental impact assessment. Environmental impact assessments within Tasmania are regulated through the Environmental Management and Pollution Control Act 1994 (EMPCA). The EPA Board's environmental impact assessment process applies to the following types of projects:

- Level 2 activities (as listed in schedule 2 of the *Environmental Management and Pollution Control Act 1994 'the EMPCA Act'*).

Activities implemented for the Grouped Project do not consist of Level 2 activities under the Act.

Given that the Grouped Project involves passive land management with positive environmental outcomes, and that no infrastructure or large-scale ground disturbance will be associated with this project, it does not represent a 'significant impact' and therefore does not require referral under the *EPBC Act*.

By protecting the forest from logging, environmental outcomes such as biodiversity, watershed protection and water quality are safeguarded when compared with the impacts of clear-felling for conversion to pasture, or on-going selective logging.

This information was confirmed during validation through documentation review and field visits for Additions 9 and 10.

3.4 Comments by stakeholders

The Grouped Project relates to standing, native forest on private land. Within each instance, the project proponent is exercising their legal right to not continue to harvest their native forest, and not to generate income from woodchips and sawlog. There are no significant other stakeholders in this decision, and therefore further consultation or on-going communications can be very difficult to attain. However, all potentially relevant parties have been provided with Forests Alive's contact details; no feedback was received.

The stakeholder input was confirmed through interviews with Forests Alive's team members.

4 VALIDATION CONCLUSION

ESI confirms all validation activities including objectives, scope and criteria, level of assurance and the PD adherence to *VCS Version 3* and all associated updates as documented in this report are complete. ESI concludes without any qualifications or limiting conditions that the independent PDs for Additions 9 and 10 meet the requirements of both *VCS Version 3*, and the overall Grouped Project PD, *REDD FORESTS GROUPED PROJECT: PROTECTION OF TASMANIAN NATIVE FOREST* (Version 1.20, dated May 2011), and are likely to achieve the estimated GHG emissions reductions or removals stated therein.

Report Submitted to:	Verified Carbon Standard Association 1730 Rhode Island Ave. NW, Suite 803, Washington, D.C. 20036 Forests Alive Pty Ltd - Jarrah Vercoe, Project Manager, 210 Collins Street, Hobart, Tasmania, 7000
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Report Submitted by:	Environmental Services, Inc. -Corporate Office 7220 Financial Way, Suite 100 Jacksonville, Florida 32257
ESI Lead Validator Name and Signature	 Shawn McMahon Lead Validator
ESI Division Regional Technical Manager Name and Signature	 Janice McMahon Vice President and Forestry, Carbon and GHG Division Regional Technical Manager
Date:	16 January 2014

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APPENDIX A – COMPLETE LIST OF INSTANCES FOR THE GROUPED PROJECT

Unique Instance Identification Number:	Name of Property	Name of Owner	PID	Total Hectares
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	2680134	2624
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	67543046	129.74
Addition 1	The Little Run	Roderic Alan O'Connor	6751497	580.4
Addition 1	Connorville Estates	Roderic Alan O'Connor	6208670	212.1
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	6753038	441.7
Addition 1	Connorville Estates	Connorville Station Pty Ltd	6751470	3200
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	6752991	608.6
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	6751489	3579
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	2618138	4647
Addition 1	Connorville Estates	Connorville Estates Pty Ltd	6208881	395.6
Addition 2	Charlton	Eustace Allan Cameron Family Trust	7951124	9927.40
Addition 2	Racecourse	Eustace Allan Cameron Family Trust	6833222	2084
Addition 3	Beaufront	Kenneth D. & Julian E.K. Von Bibra	7951095	2518
Addition 3	Beaufront	Jekpa Nominees	7951108	2782
Addition 3	Beaufront	Jekpa Nominees	6831497	1633
Addition 3	Beaufront	Jekpa Nominees	7951220	1770
Addition 3	Beaufront	Julian E. K. Von Bibra	7951247	1170.7
Addition 5	Large Waddamana Forest	Andreas Hastrup	5010179	2020
Addition 6	Cleveland	Cleveland Pastoral Estates Pty Ltd	7458954	686
Addition 6	Cleveland	Cleveland Pastoral Estates Pty Ltd	1923050	5349
Addition 6	Cleveland	Cleveland Pastoral Estates Pty Ltd	2860741	2015

Addition 6	Cleveland	John Rupert Shoobridge	5476227	363
Addition 7	Serat	Roderick John Downie and Andrew John Downie	2717160	3053
Addition 7	Serat	Andrew John Downie	2717144	125
Addition 7	Serat	Roderick John Downie and Andrew John Downie	2755247	6
Addition 7	Serat	Roderick John Downie and Andrew John Downie	2717152	36
Addition 8	Marlborough Estate	Marlborough Estate Pty Ltd	7692046	2163
Addition 8	Marlborough Estate	Michael Ross Johnston	7692038	1883
Addition 9	Woodbury Tier	Georgina Maria Cornelius and Mark Andrew Cornelius	1972725	2789.4
Addition 9	Judbury	Georgina Maria Cornelius and Mark Andrew Cornelius	5696684	187.5
Addition 9	Old Mans Head	Georgina Maria Cornelius Mark Andrew Cornelius Focal Printing Pty Ltd	5848123	2204
Addition 9	Northern Clyde Run	Georgina Maria Cornelius and Mark Andrew Cornelius	2896058	1549.56
Addition 9	Dogs Head Tier	Georgina Maria Cornelius and Mark Andrew Cornelius	6833214	141
Addition 9	Franklin	Mark Cornelius	1953671	43
Addition 10	Wisedale	Marie Celma Gooch and William Robert Gooch	7331611	649
Addition 10	Wisedale	Marie Celma Gooch and William Robert Gooch	6532163	1003
Addition 11	Little Waddamana Forest	P.P Woodland Company Pty Ltd	7757735	761.9

APPENDIX B – DOCUMENTS RECEIVED AND REVIEWED

Documents received 8 March 2013

- Addition 9 Mark Cornelius
 - o Addition 9 Mark Cornelius\Addition 9 Landowner Contract.txt
 - o Addition 9 - 30 Year Adaptive Management Plan.doc
 - o Fieldwork
 - Addition 9 Woodbury Hill Tier Plots Map.jpg
 - Fieldwork\Addition 9 datasheets
 - Addition 9 Dogs Head Tier Plots Map.jpg
 - Addition 9 Franklin Plots Map.jpg
 - Addition 9 Judbury Plots Map.jpg
 - Addition 9 North Clydes Run Plots Map.jpg
 - Addition 9 Old Mans Head Plots Map.jpg
 - Addition 9 Plots and Waypoints.gdb
 - o Ownership
 - PID 2755247 title text.pdf
 - Addition 7 Proof of Title 1 text.pdf
 - Addition 7 Proof of Title 2.pdf
 - Addition 7 Proof of title 5.pdf
 - PID 2717144 Proof of title.pdf
 - PID 2717144 title map.pdf
 - PID 2717144 title text.pdf
 - PID 2717152 proof of title.pdf
 - PID 2717152 title text.pdf
 - PID 2717160 Proof of Title 4.pdf
 - Addition 9 - Proof of Ownership\PID 2717160 title map.pdf
 - PID 2717160 title text.pdf
 - Addition 9 - Proof of Ownership\PID 2755247 Proof of title.pdf
 - PID 2755247 title map.pdf
 - o Stratification
 - Strata Shapefiles
 - KML Files
 - Strata Maps
 - Addition 9 Winrock sampling calculator.xlsx
 - o VCS PDD
 - Addition 9 Project File v1.0_WithESIComments.doc
 - Addition 9 30 year Financial Plan.xlsx
 - Addition 9 Project Calculations.xlsm
 - Addition 9 Project File v1.0.doc
 - Addition 9 Project File v1.0_WithESIComments (Repaired).doc
 - Addition 9 Logging History, Forecast and Projections.xlsx
 - Scanned maps
 - Addition 9 FPPs.pdf
 - FullCAM
- Addition 10 Bill Gooch
 - o Addition 10 Landowner Contract.txt
 - o Addition 10 - 30 Year Adaptive Management Plan.doc
 - o Fieldwork
 - Addition 10 Waypoints.gdb
 - Addition 10 Data Sheets
 - Addition 10 Plots Map.jpg
 - o Ownership
 - Wisedale NF Area Summary.pdf

- PID 6532163 Proof of Title.pdf
 - PID 7331611 Proof of Title.pdf
 - Proof of title 1.pdf
 - Wisedale 1 Veg Map.pdf
 - Wisedale 2 Veg Map.pdf
 - Wisedale 3 Veg Map.pdf
 - Wisedale 4 Veg Map.pdf
 - o Stratification
 - Strata Shapefiles
 - KML Files
 - Addition 10 Strata Map.jpg
 - Addition 10 Strata and Plot Map.jpg
 - Addition 10 Winrock Calculations.xlsx
 - o VCS PDD
 - Addition 10 Project File.doc
 - Addition 10 30 year Financial Plan.xlsx
 - Addition 10 Project Calculations.xlsm
 - Addition 10 Project File v1.0 (Lawrence Rimmer's conflicted copy 2013-03-08).doc
 - Addition 10 Project File v1.0.doc
 - Addition 10 Project File v1.0_withESiComments.doc
 - FullCAM
 - Addition 10 Logging History, Forecast and Projections.xlsx
 - Scanned Maps
 - Addition 10 FPPs.txt
- Conflict of Interest Declarations
 - o ESRI COI Declaration.pdf
- Monitoring Reports
 - o VCS Monitoring Report Project 2 GROUPED April 2013 v1.doc
 - o Adaptive Management Plan Project 2 Grouped
 - Financial Assessment Addition 8.xlsx
 - Financial Assessment Addition 9.xlsx
 - Financial Assessment Addition 10.xlsx
 - Financial Assessment Addition 11.xlsx
 - Adaptive Management Plan Addition 1.doc
 - Adaptive Management Plan Addition 2.doc
 - Adaptive Management Plan Addition 3.doc
 - Adaptive Management Plan Addition 5.doc
 - Adaptive Management Plan Addition 6.doc
 - Adaptive Management Plan Addition 7.doc
 - Adaptive Management Plan Addition 8.doc
 - Adaptive Management Plan Addition 9.doc
 - Adaptive Management Plan Addition 10.doc
 - Adaptive Management Plan Addition 11.doc
 - Financial Assessment Addition 1.xlsx
 - Financial Assessment Addition 2.xlsx
 - Financial Assessment Addition 3.xlsx
 - Financial Assessment Addition 5.xlsx
 - Financial Assessment Addition 6.xlsx
 - Financial Assessment Addition 7.xlsx
- Non Permanence Risk Reports
 - o AFOLU Non-Permanence Risk Tool, v3.1-1.pdf
 - o Non-Permanence Risk Report Project 2 GROUPED_withESiComments.doc
 - o Non-Permanence Risk Calculations Addition 1.xlsx
 - o Non-Permanence Risk Calculations Addition 2.xls"

- o Non-Permanence Risk Calculations Addition 3.xlsx
- o Non-Permanence Risk Calculations Addition 5.xlsx
- o Non-Permanence Risk Calculations Addition 6.xlsx
- o Non-Permanence Risk Calculations Addition 7.xlsx
- o Non-Permanence Risk Calculations Addition 8.xlsx
- o Non-Permanence Risk Calculations Addition 9.xlsx
- o Non-Permanence Risk Calculations Addition 10.xls
- o Non-Permanence Risk Calculations Addition 11.xlsx
- o Non-Permanence Risk Report Project 2 GROUPED.doc

Documents received 22 March 2013

- Addition 9 Plots
 - o Addition 9 Plots.shx
 - o Addition 9 Plots.dbf
 - o Addition 9 Plots.prj
 - o Addition 9 Plots.sbn
 - o Addition 9 Plots.sbx
 - o Addition 9 Plots.shp
 - o Addition 9 Plots.shp.xml
- Addition 10 Plots
 - o Addition 10 Plots.shx
 - o Addition 10 Plots.dbf
 - o Addition 10 Plots.prj
 - o Addition 10 Plots.sbn
 - o Addition 10 Plots.sbx
 - o Addition 10 Plots.shp
 - o Addition 10 Plots.shp.xml
- Standard Operating Procedures
 - o Redd Forests' SOP - IFM Stratification v2.1.docx
 - o Field work standard operating procedures version 2.1.docx
 - o Redd Forests' SOP - IFM calculations v1.1.docx
 - o Redd Forests' SOP - IFM Data Entry and Management v1.7.docx

Documents received 22 April 2013

- 155- VCS Verification Sampling Plan_ForestsAlive_GroupedProject_FINAL.pdf
- VCS Monitoring Report Project 2 GROUPED April 2013 v1.1-with-ESIComments.do"
- VCS Monitoring Report Project 2 GROUPED April 2013 v1.1.doc

Documents received 25 April 2013

- 2013-04-25 - correct field datasheets addition 9

Documents received 1 May 2013

- Field Validation Data – Addition 9
 - o ESI Field validation data ADD 9.xlsx
 - o Allometrics Addition 9.xlsx
- Field Validation Data – Addition 10
 - o ESI Field validation data ADD 10.xlsx"
 - o Addition 10 Allometrics.xlsx

Documents received 17 May 2013

- fullcam-usermanual.pdf
- Addition 10 Landowner contract.pdf
- Corrected Addition 9 Proof of Ownership
 - o PID 7302781 Proof of Title.pdf
 - o PID 197695 Title Document.pdf

- o PID 1953671 Proof of Title.pdf
- o PID 1972725 Proof of Title.pdf
- o PID 2896058 Proof of Title.pdf
- o PID 5696684 Proof of Title.pdf
- o PID 5848123 Proof of title.pdf
- o PID 6833214 Proof of Title.pdf

Documents received 20 May 2013

- Addition 9 Contract.pdf

Documents received 3 June 2013

- FullCAM SOP.docx
- Contents.txt
- 30 Financial Plans
 - o Addition 1 Financial Assessment.xlsx
 - o Addition 2 Financial Assessment.xlsx
 - o Addition 3 Financial Assessment.xlsx
 - o Addition 5 30 year Financial Plan.xlsx
 - o Addition 6 30 Year Financial Plan.xlsx
 - o Addition 7 30 year Financial Plan.xlsx
 - o Addition 8 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 11 30 year Financial Plan.xlsx
- Addition 9
 - o Addition 9 Strata.kmz
- Addition 10
 - o Addition 10 Strata.kmz
 - o Addition 10 FPPs.pdf

Documents received 6 June 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v1.1.doc

Documents received 15 July 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v1.1 Forests Alive Responses.do"
- 017-Grouped-VCS Project Validation-Verification NCR-CL-OFI-Forests Alive Responses.doc"
- Addition 9 Project File v1.1 Forests Alive Responses.doc
- Addition 10 Project File v1.0 Forests Alive Responses.doc
- Non Permanence Risk Reports
 - o AFOLU Non-Permanence Risk Tool, v3.1-1.pdf
 - o Non-Permanence Risk Report Project 2 GROUPED.doc
 - o Non-Permanence Risk Calculations Addition 1.xlsx
 - o \Non-Permanence Risk Calculations Addition 2.xlsx
 - o Non-Permanence Risk Calculations Addition 3.xlsx
 - o Non-Permanence Risk Calculations Addition 5.xlsx
 - o Non-Permanence Risk Calculations Addition 6.xlsx
 - o Non-Permanence Risk Calculations Addition 7.xlsx
 - o Non-Permanence Risk Calculations Addition 8.xlsx
 - o Non-Permanence Risk Calculations Addition 9.xlsx
 - o Non-Permanence Risk Calculations Addition 10.xlsx
 - o Non-Permanence Risk Calculations Addition 11.xlsx
- CL 34, NCR 29, Grouped Project Monitoring Plan v1.8
 - o Grouped Project Monitoring Plan 1.8.pdf
 - o Addition 9 Signature Monitoring Plan.tiff
 - o Addition 10 Signature Monitoring Plan.tiff

- o Grouped Project Monitoring Plan 1.8.docx.doc
- NCR 4,5,6,7,9,18,21,22,23,24 and 67, 74 Timber Harvest Plan Justification
 - o Addition 10 Timber Harvest Plan.docx
 - o Addition 9 timber harvest plan.docx
- NCR 10 and 11 Field Work Standard Operating Procedures v2.2
 - o Field work standard operating procedures version 2.2.pdf
 - o Field work standard operating procedures version 2.2.docx
- NCR 11 and 12 Tree Heights
 - o Tree height NCR's.docx
 - o ADDITION 9 tree heights v1.docx
 - o ADDITION 10 tree heights v1.docx
- NCR 13 FFT Macro
 - o Setup.msi
 - o Macro Testing.xlsx
 - o Redd_MerchVol_AddIn.xlam
 - o setup.exe
- NCR 26 Site Safety Plans
 - o Safety Plan Addition 10.doc
 - o Safety Plan Addition 9.doc
- NCR 27 Addition 9, Imagery
 - o Sattelite Imager 01-04-2013 Judds Creek.jpg
 - o Satellite Image Franklin 13-3-2010.jpg
 - o Satellite Image Franklin-6-2-2013.jpg
 - o Sattelite Image Judds Creek - 16-1-2011.jpg
- NCR 53, 54, 63 and 64 Simple Vs Complex Financial Analysis
 - o Cost Analyses.docx
 - o Addition 1 30 year Financial Plan.xlsx
 - o Addition 2 30 year Financial Plan.xlsx
 - o Addition 3 30 year Financial Plan.xlsx
 - o Addition 5 30 year Financial Plan.xlsx
 - o Addition 6 30 year Financial Plan.xlsx
 - o Addition 7 30 year Financial Plan.xlsx
 - o Addition 8 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 11 30 year Financial Plan.xlsx
- NCR 57 Previous ESI Verified Monitoring and Non Permanance Risk Report 2012
 - o VCS Monitoring Report Grouped Project April 2012, v3.2.doc
 - o Grouped Project VCS Non-Permanence Risk Report v2.doc
- NCR 59 Project Files All Validated Additions
 - o Addition_3_Project_File_version_1.7.docx
 - o Addition 1_Project-File -Grouped Project - Addition 1.pdf
 - o Addition 2_Project_File_version 1.7.doc
 - o Addition 5_Project_File_Version 3.2.doc
 - o Addition 6_Project File Version 2.1.docx
 - o Addition 7_Project File Version 2.1.docx
 - o Addition 8_Project File Version 3.1.doc
 - o Addition 11_Project file version 4.3.doc
- NCR 67, 69, 70,71,72 and 73 Addition 9 Weighbridge Records
 - o Weighbridge 7.jpg
 - o Values.xlsx
 - o Weighbridge 1.jpg
 - o \Weighbridge 2.jpg
 - o Weighbridge 3.jpg
 - o Weighbridge 4.jpg

- o Weighbridge 5.jpg
 - o Weighbridge 6.jpg
- NCR 67, 72 Addition 9 FPP
 - o Lake Leake Badger Hill 1.jpg
- NCR 79 Treatment of equation 9
 - o Equation 9 2013-06-27.docx
- NCR 86 - Calculations files for all additions
 - o Addition 1 Project Calculations.xls
 - o Addition 2 Project Calculations.xlsx
 - o Addition 3 Project Calculations.xls
 - o Addition 5 Project Calculations.xlsm
 - o Addition 6 Project Calculations.xlsm
 - o Addition 7 Project Calculations.xlsm
 - o Addition 8 Project Calculations.xlsm
 - o Addition 11 Project Calculations.xls
- NCR 89 - Addition 2 Vegetation Analysis Spatial Files
 - o Folder Contents.docx
 - o Addition 2 NDVI
 - o Addition 2 Project Boundary
 - o Addition 2 SPOT
 - o Addition 2 Strata
- NCR 90 - Vegetation Analysis Spatial Files
 - o Add 1 NDVI
 - o Add 3 NDVI
 - o Add 5 NDVI
 - o Add 6 NDVI
 - o Add 7 NDVI
 - o Add 8 NDVI
 - o Add 9 NDVI
 - o Add 10 NDVI
 - o Add 11 NDVI

Documents received 31 July 2013

- Addition 10 Project Calculations v2.xlsm
- Addition 9 Project Calculations v2.xlsm

Documents received 14 August 2013

- 017-Grouped-VCS Project Validation-Verification NCR-CL-OFI-Forests Alive Responses_R2_ESI_Response_DRAFT.docx
- Addition 9 Project File v2.doc
- Addition 10 Project File v2.doc
- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc
- Additions 9 and 10 Calculation Files
 - o Addition 10 Project Calculations v2.xlsm
 - o Addition 9 Project Calculations v2.xlsm
- Additions 9 and 10 Financial Plans
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx
- Additions 9 and 10 Timber harvest plans
 - o Addition 10 Timber Harvest Plan.docx
 - o Addition 9 timber harvest plan.docx
- NCR #34 Grouped Project Monitoring Plan
 - o Grouped Project Monitoring Plan 1.8.docx.doc
- NCR #55 Non-Permanence Risk Report Project 2 GROUPED
 - o Non-Permanence Risk Report Project 2 GROUPED-12 August 2013.doc

- o Non-Permanence Risk Calculations Addition 1.xlsx
- o Non-Permanence Risk Calculations Addition 2.xlsx
- o Non-Permanence Risk Calculations Addition 3.xlsx
- o Non-Permanence Risk Calculations Addition 5.xlsx
- o Non-Permanence Risk Calculations Addition 6.xlsx
- o Non-Permanence Risk Calculations Addition 7.xlsx
- o Non-Permanence Risk Calculations Addition 8.xlsx
- o Non-Permanence Risk Calculations Addition 9.xlsx
- o Non-Permanence Risk Calculations Addition 10.xlsx
- o Non-Permanence Risk Calculations Addition 11.xlsx
- NCR #56 Fire GIS files
- NCR #67 Table 6 – Evidence
 - o Woodbury Hill Logging Records 24 month prior
 - Woodbury HillSummary.xlsx"
 - AKS page 1.jpg
 - AKS page 2.jpg
 - AKS page 3.jpg
 - From Mark Cornelius - - email.pdf
 - o Lake Leake Badger Hill Logging Records 12-24 months
 - Lake Leakage Summation of Weighbridge Records..xlsx
 - Weighbridge 1.jpg
 - Weighbridge 2.jpg
 - Weighbridge 3.jpg
 - Weighbridge 4.jpg
 - Weighbridge 5.jpg
 - Weighbridge 6.jpg
 - Weighbridge 7.jpg
 - o North Clyde Run Logging Records 24 months prior
 - Summary Clyde Run.xlsx
 - From Mark Cornelius.pdf
 - SFM page 1(1).jpg
 - SFM page 2.jpg
 - SFM page 3.jpg
 - SFM page 4.jpg
 - SFM page 5.jpg
- NCR #92 Adaptive Management Plans - All Additions
 - o Adaptive Management Plan Addition 1.doc
 - o Adaptive Management Plan Addition 2.doc
 - o Adaptive Management Plan Addition 3.doc
 - o Adaptive Management Plan Addition 5.doc
 - o Adaptive Management Plan Addition 6.doc
 - o Adaptive Management Plan Addition 7.doc
 - o Adaptive Management Plan Addition 8.doc
 - o Adaptive Management Plan Addition 9.doc
 - o Adaptive Management Plan Addition 10.doc
 - o Adaptive Management Plan Addition 11.doc

Documents received 28 August 2013

- Calculations
 - o Addition 10 Project Calculations v3.xlsm
 - o Addition 9 Project Calculations v3.xlsm
- Addition 9 New PLOs
- Addition 10 New PLOs

Documents received 30 August 2013

- Addition 9 and 10 Financial Plans
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx
- Addition 9 New PLOs
- Addition 10 New PLOs
- Additions 9 and 10 Calculations
 - o Addition 10 Project Calculations v3.xlsm
 - o Addition 9 Project Calculations v3.xlsm
- NCR #67, 69 and 71
 - o Woodbury Hill Logging Records 24 month prior
 - Woodbury Hill Summary.xlsx
 - AKS page 1.jpg
 - AKS page 2.jpg
 - AKS page 3.jpg
 - From Mark Cornelius - - email.pdf
 - o Lake Leake Badger Hill Logging Records 12-24 months
 - 3 missing dates email.docx
 - Lake Leake.xlsx
 - Lake Leake Summation of Weighbridge Records..xlsx
 - Weighbridge 1.jpg
 - Weighbridge 2.jpg
 - Weighbridge 3.jpg
 - Weighbridge 4.jpg
 - Weighbridge 5.jpg
 - Weighbridge 6.jpg
 - Weighbridge 7.jpg
 - o North Clyde Run Logging Records 24 months prior
 - Summary Clyde Run.xlsx
 - From Mark Cornelius.pdf
 - SFM page 1(1).jpg
 - SFM page 2.jpg
 - SFM page 3.jpg
 - SFM page 4.jpg
 - SFM page 5.jpg
- 017-Grouped-VCS Project Validation-Verification NCR-CL-OFI-Forests Alive_Round3_DRAFT.docx
- Addition 9 Project File v2.doc
- Addition 10 Project File v2.doc
- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc

Documents received 5 September 2013

- Addition 10 Project Calculations v5.xlsm
- Addition 9 Project Calculations v5.xlsm

Documents received 10 September 2013

- Calculations
 - o Addition 10 Project Calculations v5.xlsm
 - o Addition 9 Project Calculations v5.xlsm
- Heights Request
 - o NCR 11 and 12 Tree Heights.docx
 - o Heights request.docx
- NCR #67, 69 and 71
 - o biomass_report_rothe_170713 - Conversion reference (page 6).pdf
 - o Lake Leake Badger Hill Logging Records 12-24 months
 - Weighbridge 7.jpg

- 3 missing dates email.docx
 - Lake Leake.xlsx
 - Weighbridge 1.jpg
 - Weighbridge 2.jpg
 - Weighbridge 3.jpg
 - Weighbridge 4.jpg
 - Weighbridge 5.jpg
 - Weighbridge 6.jpg
- o North Clyde Run Logging Records 24 months prior
 - Summary Clyde Run.xlsx
 - From Mark Cornelius.pdf
 - SFM page 1(1).jpg
 - SFM page 2.jpg
 - SFM page 3.jpg
 - SFM page 4.jpg
 - SFM page 5.jpg
- o Woodbury Hill Logging Records 24 month prior
 - Woodbury Hill Summary.xlsx
 - AKS page 1.jpg
 - AKS page 2.jpg
 - AKS page 3.jpg
 - From Mark Cornelius - - email.pdf
- Project Documents
 - o Addition 10 Project File v3.doc
 - o Addition 9 Project File v3.doc
- ESI email request- Grouped and New Leaf Projects.pdf
- NCR 11 and 12 Tree Heights.docx
- NCR check list.docx
- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc

Documents received 13 September 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc
- Addition 9 and 10 Financial Plans
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx
- Calculations
 - o Addition 10 Project Calculations v6.xlsm
 - o Addition 9 Project Calculations v6.xlsm
- Heights Request
 - o Height graphs FFT.docx
- NCR #67, 69 and 71
 - o biomass_report_rothe_170713 - Conversion reference (page 6).pdf
 - o Lake Leake Badger Hill Logging Records 12-24 months
 - Weighbridge 7.jpg
 - 3 missing dates email.docx
 - Lake Leake.xlsx
 - Weighbridge 1.jpg
 - Weighbridge 2.jpg
 - Weighbridge 3.jpg
 - Weighbridge 4.jpg
 - Weighbridge 5.jpg
 - Weighbridge 6.jpg
 - o North Clyde Run Logging Records 24 months prior
 - Summary Clyde Run.xlsx
 - From Mark Cornelius.pdf

- SFM page 1(1).jpg
 - SFM page 2.jpg
 - SFM page 3.jpg
 - SFM page 4.jpg
 - SFM page 5.jpg
- o Woodbury Hill Logging Records 24 month prior
 - Woodbury Hill Summary.xlsx
 - AKS page 1.jpg
 - AKS page 2.jpg
 - AKS page 3.jpg
 - From Mark Cornelius - - email.pdf
- Project Documents
 - o Addition 10 Project File v3.doc
 - o Addition 9 Project File v3.doc

Documents received 21 September 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc
- Addition 9 and 10 Financial Plans
 - o Addition 10 30 year Financial Plan.xlsx
 - o Addition 9 30 year Financial Plan.xlsx"
- Calculations
 - o Addition 10 Project Calculations v7.xlsm
 - o Addition 9 Project Calculations v7.xlsm
- Project Documents
 - o Addition 10 Project File v3.doc
 - o Addition 9 Project File v3.doc

Documents received 30 September 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc
- Addition 10 Financial Plans
 - o Addition 10 30 year Financial Plan.xlsx
- Calculations
 - o Addition 10 Project Calculations v8.xlsm
- Project Documents
 - o Addition 10 Project File v3.doc

Documents received 30 September 2013

- Materiality Assessment.docx
- Calculations
 - o Addition 1 Project Calculations.xls
 - o Addition 1 Project Calculations_corrected.xls
 - o Addition 2 Project Calculations.xlsx
 - o Addition 2 Project Calculations_corrected.xlsx
 - o Addition 3 Project Calculations.xls
 - o Addition 3 Project Calculations_corrected.xls
 - o Addition 5 Project Calculations.xlsm
 - o Addition 5 Project Calculations_corrected.xlsm
 - o Addition 6 Project Calculations.xlsm
 - o Addition 6 Project Calculations_corrected.xlsm
 - o Addition 7 Project Calculations.xlsm
 - o Addition 7 Project Calculations_corrected.xlsm
 - o Addition 8 Project Calculations.xlsm
 - o Addition 8 Project Calculations_corrected.xlsm
 - o Addition 11 Project Calculations.xls
 - o Addition 11 Project Calculations_corrected.xls

Documents received 4 October 2013

- Materiality Assessment.docx
- Calculations
 - o Addition 1 Project Calculations.xls
 - o Addition 1 Project Calculations_corrected.xls
 - o Addition 2 Project Calculations.xlsx
 - o Addition 2 Project Calculations_corrected.xlsx
 - o Addition 3 Project Calculations.xls
 - o Addition 3 Project Calculations_corrected.xls
 - o Addition 5 Project Calculations.xlsm
 - o Addition 5 Project Calculations_corrected.xlsm
 - o Addition 6 Project Calculations.xlsm
 - o Addition 6 Project Calculations_corrected.xlsm
 - o Addition 7 Project Calculations.xlsm
 - o Addition 7 Project Calculations_corrected.xlsm
 - o Addition 8 Project Calculations.xlsm
 - o Addition 8 Project Calculations_corrected.xlsm
 - o Addition 11 Project Calculations.xls
 - o Addition 11 Project Calculations_corrected.xls

Documents received 8 October 2013

- Materiality
 - o Materiality Assessment.docx
 - o Addition 1 Data Entry.xls
 - o Addition 1 Project Calculations.xls
 - o Addition 1 Project Calculations_corrected.xls
 - o Addition 2 Data Entry.xls
 - o Addition 2 Project Calculations.xlsx
 - o Addition 2 Project Calculations_corrected.xlsx
 - o Addition 3 Data Entry.xls
 - o Addition 3 Project Calculations.xls
 - o Addition 3 Project Calculations_corrected.xls
 - o Addition 5 & 11 Data Entry.xls
 - o Addition 5 Project Calculations.xlsm
 - o Addition 5 Project Calculations_corrected.xlsm
 - o Addition 6 Data Entry.xls
 - o Addition 6 Project Calculations.xlsm
 - o Addition 6 Project Calculations_corrected.xlsm
 - o Addition 7 Project Calculations.xlsm
 - o Addition 7 Project Calculations_corrected.xlsm
 - o Addition 8 Project Calculations.xlsm
 - o Addition 8 Project Calculations_corrected.xlsm
 - o Addition 11 Project Calculations.xls
 - o Addition 11 Project Calculations_corrected.xls
- Addition 9 Corrections
 - o VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc
 - o Addition 9 Project Calculations v8.xlsm
 - o Addition 9 Project File v3.doc

Documents received 10 October 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v3.doc
- Addition 1 Project Calculations_uncertainty.xls
- Addition 2 Project Calculations_uncertainty.xlsx

- Addition 3 Project Calculations_uncertainty.xls
- Addition 5 Project Calculations_uncertainty.xlsm
- Addition 6 Project Calculations_uncertainty.xlsm
- Addition 7 Project Calculations_uncertainty.xlsm
- Addition 8 Project Calculations_uncertainty.xlsm
- Addition 9 Project Calculations v8.xlsm
- Addition 10 Project Calculations v8.xlsm
- Addition 11 Project Calculations_uncertainty.xls

Documents received 15 October 2013

- VCS Monitoring Report Project 2 GROUPED April 2013 v3.doc
- Addition 6 Project Calculations_uncertainty.xlsm
- Addition 8 Project Calculations_uncertainty.xlsm

APPENDIX C – SUMMARY OF NCRs/CLs/OFIs

1. Clarification (Grouped Requirements, Add9, line 3)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 2. The duration of the crediting period for each instance must start and finish within the Grouped Project timeframe (see Section 1.6).		
Evidence Used to Assess Conformance: Project File; Sections 1.5 and 1.6; Addition 9 Project Calculations.xlsm		
Findings: The crediting period is 25 September 2011 to 31 March 2035 and thus falls within the grouped project time frame. However, Project File, Section 1.6 indicates the crediting period is 22 years, eight months. Independent calculation, as well as the Project Calculations file, indicates the crediting period is equal to 23 years 6 months.		
Clarification (CL): Addition 9 Project File Section 1.6 indicates the crediting period is 22 years, eight months. Independent calculation, as well as the Project Calculations file, indicates the crediting period is equal to 23 years 6 months. Please revise Addition 9 Project File Section 1.6 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 1.6 of the Addition 9 Project File has been corrected to show <i>23 years 6 months</i> .		
Evidence used to close CL: Change made. Issue addressed.		
Date CL closed:	25 July 2013	

2. Clarification (Grouped Requirements, Add9, line 4)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 3. The instance must be privately owned, with written consent for the IFM project obtained from all landowners.		
Evidence Used to Assess Conformance: Addition 9 - Proof of Ownership (Folder); Addition 9 Landowner Contract.txt		
Findings: The proofs of ownership files were reviewed and Mark Cornelius (a private landowner) owns the included parcels. Also, the contract giving consent for the IFM project was reviewed and deemed appropriate evidence for Right of Use. However, the contract is dated 15 September 2011 while the Project File indicates the date of contract execution and project start is 25 September 2011.		
Clarification (CL): Addition 9 Project File Section 1.5 indicates the Project Start date is 25 September 2011 when the project proponent entered into contractual agreement with the implementing partner (Forests Alive). The contract, however, is dated 15 September 2011. Please revise Addition 9 Project File Section 1.5 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 1.5, page 4 of the Addition 9 Project File now states; <i>‘The project proponent for the Addition 9 project activity instance entered into a contractual agreement with the implementing partner (Forests Alive) on 15th September 2011. This therefore constitutes the start date of the project’.</i>		
Evidence used to close CL: Change made. Issue addressed.		
Date CL closed:	25 July 2013	

3. Clarification (Grouped Requirements, Add9, line 6)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 4. Property Identification (PID) numbers, property names and landowners must be clearly identified.		
Evidence Used to Assess Conformance: Project File Sections 1.9; Addition 9 - Proof of Ownership (Folder)		
Findings: The values reported in Table 5 for Woodbury Tier, Old Mans Head, and Northern Clyde Run do not sum to the values presented in Table 3. Review of spatial data indicates these may be non-forest or non-commercial forest areas. However, this needs to be confirmed and identified in the Project File.		
Clarification (CL): The hectare values reported in Addition 9 Project File Table 5 for Woodbury Tier, Old Mans Head, and Northern Clyde Run do not sum to the values presented in Table 3. Please explain this discrepancy to the verifier and include text in Addition 9 Project File Section 1.9 indicating why the values in Table 5 do not sum to the values presented in Table 3.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Non forested areas are not included in table 5, whereas table 3 in the project file is the total area of the property. To prevent further confusion an extra column has been added to table 5, Addition 9 Project File with the heading " <i>Area not part of project (buffer areas and other land use) (ha)</i> " to provide the missing values. This table has also been modified to address NCR 47.		
Evidence used to close CL: Totals now match. Issue addressed.		
Date CL closed:	25 July 2013	

4. Non-Conformity Report (Grouped Requirements, Add9, line 8)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Addition 9 Project File Table 8 and Addition 10 Project File Table 6 shows Logging History, which is supported by a compilation of logging history maps. A sample of the logging history maps was reviewed and the verifier could not make a clear connection between the reported date of harvesting events and the % biomass extracted.		
Non-conformity report (NCR): The verifier could not make a clear connection between the date of harvesting events and the % biomass extracted between the logging history maps and those reported in Addition 9 Project File Table 8 and Addition 10 Project File Table 6. Please show the verifier how the values for date harvesting events and % biomass extracted were determined for reporting in Addition 9 Project File Table 8 and Addition 10 project File Table 6.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
A Timber Harvest plan has been provided for each addition to answer many of the NCRs addressed specifically to harvest events. This particular NCR has been answered in the Timber Harvest plan under the heading “Historic Logging Events Modelled in FullCAM. Located in drop box folder titled ‘NCR 4,5,6,7,9,18,21,22,23,24 and 67 Timber Harvest Plan Justification’.		

Evidence used to close NCR: Logging history was obtained from not only FPP's but also from direct landowner interview and hand drawn maps. This was substantiated through direct observation of the areas and remote sensing analysis. It appears that the project attempts to verify that the landowner communicated logging plans through professional judgment. It is not noted specifically however that these plans for both Franklin and Dogs Head Tier are eligible for a Forest Practices Plan. Issue addressed but relative to the outcome of NCR #5.	
Date NCR closed:	29 July 2013

5. Non-Conformity Report (Grouped Requirements, Add9, line 9)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Addition 9 FPPs.pdf was reviewed it is evident that there have been FPPs on the properties. Some are expired and some are still active. All properties have FPPs that were active as of the project start date except Dogs Head Tier and Franklin. Dogs Head Tier and Franklin do not have expired or active FPPs shown in the document. A logging history map is provided for Dogs Head Tier and Franklin, but there is no written evidence to support it.		
Non-conformity report (NCR): Please provide written evidence supporting the logging history maps for Addition 9. This is especially important for Dogs Head Tier and Franklin, which do not have expired or active FPPs shown in Addition 9 FPPs.pdf.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The Timber Harvest plan for addition 9 provides the response to the NCR, particularly the section “Identifying Historic Logging Events”. Each property has been approached separately in the Timber Harvest Plan providing written evidence and maps. Located in drop box folder titled ‘NCR 4,5,6,7,9,18,21,22,23,24 and 67 Timber Harvest Plan Justification’.		
Findings: Logging history was obtained from not only FPP's but also from direct landowner interview and hand drawn maps. This was substantiated through direct observation of the areas and remote sensing analysis. It appears that the project attempts to verify these landowners communicated logging plans through professional judgment. Maps are provided for properties. Explanations are provided of the historic work conducted by the project proponent in concert with the landowners. It appears these two specific project area does not have well documented plans, however they can be substantiated using other means. It is not noted specifically however that these plans for both Franklin and Dogs Head Tier are eligible for a Forest Practices Plan.		
Non-conformity report (NCR): NCR: Please confirm in the timber harvest plan document that these plans, as estimated by the landowners to be probable future harvest, would be eligible for a Forest Practices Plan		
Date issued:	01 August 2013	
Project proponent response/actions:	Date Received:	14 August 2013
The project areas do not contain any areas of primary forest (unlogged). There is no illegal logging within Tasmania. Logging is therefore legal ie. All undertaken in accordance with the law. The harvesting regimes reflect those logging events undertaken over the past 20+ years that records could be obtained for. Tasmanian forest legislation and regulations regarding harvesting on private		

land have not changed in this period. As evidence, refer to the <i>Private Forest Act 1985</i>. http://www.austlii.edu.au/au/legis/tas/consol_act/fpa1985183/ If an area has been logged previously, nothing has changed to suggest that it cannot be logged again. It is therefore logical that the harvesting regimes are eligible for forest practices plans. This is consistent with every VCS, IFM project in Tasmania. It is not clear what additional evidence could be provided or are ESI suggesting that the project proponent's obtain timber harvest plans for harvest events in the future?	
Evidence used to close NCR: It appears by this response that there is no reason why these project areas would not be eligible for preparation of a timber harvest plan. This question was asked mainly for clarification so that the verifier could have assurance that the project meets the basic eligibility. Verifiers confirm that the project areas have at least demonstrated by a history of logging and eligibility for Forest Practices Plans. Issue addressed.	
Date NCR closed:	14 August 2013

6. Non-Conformity Report (Grouped Requirements, Add9, line 10)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Addition 9 Project File Table 8 and Addition 10 Project File Table 6 shows Logging History, which is supported by a compilation of logging history maps. A sample of the logging history maps was reviewed and the verifier could not make a clear connection between the reported values for area harvested.		
Non-conformity report (NCR): Please provide spatial data or similar supporting the values reported for area harvested in Addition 9 Project File Table 8 and Addition 10 Project File Table 6.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
A Timber Harvest plan has been provided for each addition to answer many of the NCRs addressed. This particular NCR has been answered in the Timber Harvest plan under the heading “Historic Logging Events Modelled in FullCAM and the spatial data is shown in the section titled ‘Identifying Historic Logging Events’.		
Located in drop box folder titled ‘NCR 4,5,6,7,9,18,21,22,23,24 and 67 Timber Harvest Plan Justification.		
Findings: Logging history was obtained from not only FPP's but also from direct landowner interviews and hand drawn maps. This was substantiated through direct observation of the areas and remote sensing analysis. It appears that the project attempts to verify these landowners communicated logging plans through professional judgment. Maps are provided for properties except for Dogs Head Tier.		
Non-conformity report (NCR): NCR: Please provide a map for Dogs Head Tier in the timber harvest plan and annotate where the harvest was planned, even if it is the entire area.		
Date issued:	01 August 2013	
Project proponent response/actions:	Date Received:	14 August 2013
As stated in the Timber Harvest Plan, the whole of Dogs Head Tier is in one logging coup and this is to be harvested in 2022. The map has been added to the Timber Harvest Plan.		

Evidence used to close NCR: Addition 9 timber harvest plan.docx - The Dogs Head Tier Map has been added to the Timber Harvest Plan as indicated. Item is addressed.	
Date NCR closed:	23 August 2013

7. Non-Conformity Report (Grouped Requirements, Add9, line 11)

Validation			
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).			
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)			
Findings: Regarding FP Table 7, a sample of FPPs were reviewed and the verifier could not make a clear connection between the reported date of harvesting events, the reported volume extracted, or the pulp to sawlog ratios.			
Non-conformity report (NCR): For Addition 9, the verifier could not make a clear connection between the date of harvesting events, the volume extracted, or the pulp to sawlog ratios between the FPPs and those reported in Project File Table 7. Please show the verifier how the values for the date of harvesting events, the volume extracted, and the pulp to sawlog ratios were determined for reporting in Addition 9 Project File Table 7.			
Date issued:		14 June 2013	
Project proponent response/actions:		Date Received:	TBD
A Timber Harvest plan has been provided for addition 9 to answer this NCR. This is located within the drop box file titled ' <i>NCR 4, 5, 6,7,9,18,21,22,23,24 and 67, 74 Timber Harvest Plan Justification</i> '. This explains the connection between date of harvesting events, the volume extracted, the pulp to sawlog ratios between the FPPs and those reported in Project File Table 7. This also explains how the date of harvesting events, the volume extracted, and the pulp to sawlog ratios were determined.			
Findings: Independent calc of the average ratios presented in the table in the first page of the timber harvest plan result in a 91% pulp. Independent calc of the total volume harvested results in 74,600 tons. Timber harvest plan indicates a total removed of 73,000 and a pulp/sawlog ratio of 90/10. While the table on page 1 of the plan (table 7 of PDD) presents figures that are close, it is still unclear how these figures were generated and why they don't match.			
Non-conformity report (NCR) (01 August 2013): NCR: Please present the calculations that support the claims made in the timber harvest plan so that the evidence matches the totals presented.			
Project proponent response/actions (14 August 2013): The ratios provided were rounded figures, and provided more conservative estimates for avoided emissions than the exact match (more sawlog means more long term wood products and less avoided emissions). The values have been revised in the Timber Harvest Plan but the ratio remains 90:10. The table below shows how this figure was obtained:			
Tonnes extracted	Tonnes pulp Extracted	% Pulp	FPP Number
6,250	5800	0.93	TRI0266
7,800	7000	0.9	TDJ0079
3,700	3500	0.95	TDJ0074
12,000	10000	0.85	TDJ0087

8,250	8000	0.97	TAS0274
12,000	10000	0.85	TDJ0083
15,000	14500	0.97	TAS0285
2,000	1800	0.9	TAS0304
1,120	1030	0.92	Weighbridge
1,767	1713	0.97	Weighbridge
907	770	0.85	Weighbridge
70,794	64,113	0.905	TOTAL
Evidence used to close NCR: Addition 9 timber harvest plan.docx - The validator agrees that the rounded pulp to sawlog ratio is conservative. The response adequately supports the claims in the timber harvest plan. The total from Table 1 is equal to 72,794 t for 2003 through 2010. Rounding this value to 73,000 t. The value sets the standard by which historical harvest events identified by the project proponent in the project area cannot exceed. The rounding of this number has no material effect on the project. Item is addressed.			
Date NCR closed:		23 August 2013	

8. Clarification (Grouped Requirements, Add9, line 12)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Regarding FP Table 7, a sample of FPPs were reviewed and it appears that the FPP reference # LCD0033-11 in Table 7 is actually LCD0033-01 in Addition 9 FPPs.pdf. Please confirm and update Table 7 accordingly.		
Clarification (CL): It appears that the FPP reference # LCD0033-11 in Addition 9 Project File Table 7 is actually LCD0033-01 in Addition 9 FPPs.pdf. Please confirm and update Addition 9 Project File Table 7 accordingly.		
Date issued:		14 June 2013
Project proponent response/actions:	Date Received:	TBD
Confirmed and corrected table 7 in addition 9 project file.		
Evidence used to close CL: Confirmed and corrected. Issue addressed.		
Date CL closed:		26 July 2013

9. Clarification (Grouped Requirements, Add9, line 18)

Validation		
VCS Criteria: PDD Grouped Project Requirements, Documented evidence demonstrating that - The forest in the instance should be subject to the baseline scenario outlined in Section 2.5 of this PDD, i.e. some combination of selective logging, clearfell with natural regeneration and clearfell for conversion to pasture (as permitted on private native forests in Tasmania under the Forest Practices Act 1985, the Forest Practices Code 2000 and the Forest Practices Regulation 2007).		
Evidence Used to Assess Conformance: Project File Sections 2.4 and 2.5; Historical Harvesting Records (Folder)		
Findings: Project File Section 2.4 describes the baseline scenario - a continuation of forest harvesting		

at regular intervals with each harvesting event extracting approximately 6,500 tonnes - PF States "This extraction rate was derived through collating the documented logging history from approved Forest Practices Plans and from the stated intent of the project proponent." - The verifier could not make a clear connection between the historical harvesting records and this value. Also, it is unclear in the PF whether this value represents green tons or tonnes of carbon.		
Clarification (CL): Addition 9 Project File Section 2.4 states "The baseline scenario represents a continuation of forest harvesting at regular intervals with each harvesting event extracting approximately 6,500 tonnes. This extraction rate was derived through collating the documented logging history from approved Forest Practices Plans and from the stated intent of the project proponent." The verifier could not make a clear connection between the stated extraction rate and those shown in the historical harvesting records. Please show the verifier how the value of 6,500 tonnes for the baseline extraction rate was derived from the historical harvesting records. Also, please provide additional clarity regarding the units for the stated baseline extraction rate in Addition 9 Project File Section 2.4. Is it green tonnes, tonnes of C, or tonnes of CO2e?		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The Timber Harvest plan for addition 9 (specifically the section headed ‘Discussion’) shows the historical average annual removal over 25 years as 6730 (derivation is explained within the Timber Harvest Plan document). To ensure accuracy with the historic harvesting values the sentence in Section 2.4 of the PDD has been changed to "The baseline scenario represents a continuation of forest harvesting at regular intervals with harvesting events extracting roughly 6,700 green tonnes per annum over the twenty five years prior to the project start date." More detail relating to this NCR can be located in drop box folder titled ‘NCR 4,5,6,7,9,18,21,22,23,24 and 67, 74 Timber Harvest Plan Justification’.		
Evidence used to close CL: Changes made to the PDD, totals confirmed and information contained in the timber harvest plan clearly shows how this evidence was totaled and collated. Issue is addressed.		
Date CL closed:	26 July 2013	

10. Non-Conformity Report (Grouped Requirements, Add9, line 24)

Validation	
VCS Criteria: PDD Grouped Project Requirements, Project activity instances within the grouped project must satisfy all of the applicability criteria from the GreenCollar IFM methodology, including - 3. Merchantable volume (m ³) is estimated in accordance with forest inventory procedures detailed in this grouped project PDD.	
Evidence Used to Assess Conformance: Project File Section 1.13, Validated PD Section 1.16; Field work standard operating procedures version 2.1.docx	
Findings: Site visit validated the forest inventory procedures (sampling design, plot layout, measurement). However, Validated PDD Section 1.16 indicates Diameter at breast height is to be measured (to the nearest 0.5cm) on all trees above 20cm (including those threshold trees rounded up from 19.75cm). The collected inventory data clearly includes measurement of trees under 19.75 cm DBH. This appears to be a deviation from the Project Description.	
Non-conformity report (NCR): Validated PDD Section 1.16 indicates DBH is to be measured (to the nearest 0.5cm) on "all trees above 20cm (including those threshold trees rounded up from 19.75cm)." The collected inventory data for both Additions 9 and 10 clearly include measurement of trees under 19.75 cm DBH. This appears to be a deviation from the Project Description. Please explain.	
Date issued:	14 June 2013

Project proponent response/actions:	Date Received:	TBD
The Field Work Standard Operating Procedures v2.2 states a requirement to ‘measure all species from the DBH range of 19.5 and above’. The reference in section 1.16 of the Grouped Project PDD to 19.75 was raised in the initial validation / verification as confusing because the PDD states a requirement to ‘measure DBH (to the nearest 0.5cm)’..... As such, the reference in the PDD for ‘threshold trees at 19.75cm is incorrect as this is 0.25 cm as opposed to 0.5 cm. The SOP for fieldwork was amended to reflect the requirement to address DBH to the nearest 0.5cm as opposed to 0.25 cm in order to ensure consistency in the measurement of trees to the nearest 0.5cm for all sites across each project and each addition, ie, measured to the nearest 0.5cm. The most recent version of the Field Work SOP v2.2 is provided in the drop box file called ‘NCR 10 and 11 Field Work Standard Operating Procedures v2.2’. This has since been validated and verified by SCS and ESI and consistently applied across all additions to the Grouped Project.		
Evidence used to close NCR: Change made in SOP. Change not made in the validated PDD, however since the SOP has been changed, this can be disregarded since the PDD references the SOP, which is now updated. Issue is addressed.		
Date NCR closed:	26 July 2013	

11. Non-Conformity Report (Grouped Requirements, Add9, line 25)

Non-Conformity Report (Grouped Requirements, PDDs, file 23)		
Validation		
VCS Criteria: PDD Grouped Project Requirements, Project activity instances within the grouped project must satisfy all of the applicability criteria from the GreenCollar IFM methodology, including - 3. Merchantable volume (m3) is estimated in accordance with forest inventory procedures detailed in this grouped project PDD.		
Evidence Used to Assess Conformance: Project File Section 1.13, Validated PD Section 1.16;Field work standard operating procedures version 2.1.docx		
Findings: Field work standard operating procedures version 2.1.docx indicates that heights should be measured on 10 trees per species – this requirement is met, however, it also stipulates that two trees per species are obtained across the following DBH categories: DBH – 19.5 – 49 DBH – 50 – 69 DBH – 70 – 89 DBH – 90 – 109 DBH – 110 and above The data in Addition 9 Project Calculations.xlsm does not indicate this was achieved. This appears to be a deviation from the Field work SOPs.		
Non-conformity report (NCR): NCR: Field work standard operating procedures version 2.1.docx stipulates that "heights should be measured on 10 trees per species" and "two trees per species are obtained across the following DBH categories: DBH – 19.5 – 49 DBH – 50 – 69 DBH – 70 – 89 DBH – 90 – 109 DBH – 110 and above" The data in Addition 9 Project Calculations.xlsm and Addition 10 Project Calculations.xlsm does not indicate this was achieved. This appears to be a deviation from the Field work SOPs. Please explain.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Page 19, section 1.16 of the Grouped Project PDD states:		

'In addition to the plot-level data, the height of ten trees is obtained for each merchantable species found on the project activity instance. This is used to calibrate the Farm Forestry Toolbox.'

The SOP V2.1 is not the most recent version and was amended to V2.2, which had been updated since the establishment of a significant database of tree heights across each species, the establishment of the complete FFT dataset, height curves and to account for the practicalities of the field inventory process. The requirement to sample the DBH ranges was not necessary and in many instances not possible. For example, some species do not grow to the range of heights stated. As such the SOP was updated. The SOP had been updated to require the collection of at least 10 samples across a minimum of 2 DBH ranges and states:

Obtaining tree heights:

Reddforests use a laser rangefinder to obtain the height of 10 trees per species of tree. The Fieldwork Leader has a list of target species.

An additional trained team member is required for measuring tree heights. Tree heights are obtained in accordance with the following procedures.

In instances where the terrain and forest density permits, two trees per species will be obtained across the following DBH categories (minimum of 2 categories);

DBH – 19.5 – 49

DBH – 50 – 69

DBH – 70 – 89

DBH – 90 – 109

DBH – 110 and above

If these ranges are not possible, 10 trees per species should be obtained.

The section titled data collection also states:

10 tree heights for each tree species – recorded across the project area.

The SOP V2.2 had been updated to ensure consistency with the 'data collection' text outlined above and to account for the fact that in some instances it was simply not possible, nor necessary to obtain such a large number of heights.

SOP V2.2 was the SOP that was followed for the field inventory for additions 5,6,7,8,9 10 and 11.

We followed the same process from the previous validation and verification with respect to tree heights. For a more detailed explanation the drop box contains a folder titled 'NCR 11 and 12 Tree Heights'.

The Grouped PDD states that:

The project must be implemented and managed in accordance with this PDD and the most recent versions of the Redd Forests' standard operating procedures.

V2.2 is the most recent version and is located in the drop box folder titled 'NCR 10 and 11 Field Work Standard Operating Procedures v2.2'.

Evidence used to close NCR: Changes have been made to the revised SOP document. Details of the tree heights collected were reviewed and found to be consistent with this information. Since the grouped project PDD references the most recent version of the SOP, this aspect is confirmed. Issue is addressed.

Date NCR closed:	26 July 2013
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12. Clarification (Grouped Requirements, Add9, line 26)

Validation

VCS Criteria: PDD Grouped Project Requirements, Project activity instances within the grouped project must satisfy all of the applicability criteria from the GreenCollar IFM methodology, including - 3. Merchantable volume (m3) is estimated in accordance with forest inventory procedures detailed in this grouped project PDD.

Evidence Used to Assess Conformance: Project File Section 1.13, Validated PD Section 1.16; Field work standard operating procedures version 2.1.docx; Project Calculations Files

Findings: The number and values of observed heights in the "Site Data" Tab do not correlate to the tree heights in the "Formulas and assumptions" in Addition 9 Project Calculations.xlsm.		
Clarification (CL): The quantity and values of Observed heights in the "Site Data" Tab do not correlate to the measured tree heights in the "Formulas and assumptions" tab in both Addition 9 Project Calculations.xlsm and Addition 10 Project Calculations.xlsm. Please explain.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The “Site Data” sheet uses growth curves from the “Formulas and assumptions” sheet. This is because for the FFT (Farm Forestry Toolbox) to work there needs to be records for every species on every plot. However, not all tree samples will have the correct DBH to correlate to the sampled heights. This is why height curves are created- to allow for a projection of height for the FFT. The heights in the “Observed heights” column on the “Site Data” tab are therefore heights extrapolated from observed data.		
Evidence used to close CL: Explanation makes sense. It appears that the observed heights were used when available, and when not available, the height curve figures were used. Issue addressed.		
Date CL closed:	26 July 2013	

13. Clarification (Grouped Requirements, Add9, line 27)

Validation		
VCS Criteria: PDD Grouped Project Requirements, Project activity instances within the grouped project must satisfy all of the applicability criteria from the GreenCollar IFM methodology, including - 3. Merchantable volume (m3) is estimated in accordance with forest inventory procedures detailed in this grouped project PDD.		
Evidence Used to Assess Conformance: Project File Section 1.13, Validated PD Section 1.16;Field work standard operating procedures version 2.1.docx		
Findings: FFT predicts heights of trees that do not have sampled heights and produces Merch. cubic foot volume per tree. The verifier is requesting a demonstration (via Skype or similar) of calibrating the FFT and producing cubic foot volume per tree outputs.		
Clarification (CL): The verifier is requesting a demonstration (via Skype or similar) of calibrating the FFT and producing merchantable cubic foot volume per tree outputs. The verifier has randomly selected Stratum 5, Plot 90511 from Addition 9 for this demonstration. The demonstration should show the inputting of collected field measurements (including sampled heights for calibrations) and the production of the output of merchantable cubic foot volume per tree.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
A meeting was held on Monday 8 th July, 2013 at 6pm (EDT) to address this NCR. A screen had been shared to demonstrate that the merchantable volume is derived from the FFT macro as discussed. Macro has been placed into the dropbox folder NCR 13.		
Evidence used to close CL: Issue confirmed during the meeting. Issue is addressed.		
Date CL OFI closed:	26 July 2013	

14. Clarification (Grouped Requirements, Add10, line 3)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 2. The duration of the crediting period for each instance must start and finish within the Grouped Project timeframe (see Section 1.6).		
Evidence Used to Assess Conformance: Project File; Sections 1.5 and 1.6; Addition 10 Project Calculations.xlsm		

Findings: The crediting period is 26 July 2011 to 31 March 2035 and thus falls within the grouped project time frame. However, Project File, Section 1.6 indicates the crediting period is 23 years, five months. Independent calculation, as well as the Project Calculations file, indicates the crediting period is equal to 23 years 8 months. Similar issues exist within the previously validated additions and are even noted by Forests Alive in the margin of the monitoring report.		
Clarification (CL): Addition 10 Project File Section 1.6 indicates the crediting period is 23 years, five months. Independent calculation, as well as the Project Calculations file, indicates the crediting period is equal to 23 years 8 months. Please revise Addition 10 Project File Section 1.6 accordingly. As noted by Forests Alive in the margins of the monitoring report for the existing instances, they share similar issues with the crediting period. Please address.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Addition 10, section 1.6 has been updated to show a crediting period of 23 years 8 months. The monitoring report, section 1.6 has been finalized to correct the crediting periods.		
Evidence used to close CL: Corrected in both documents. Issue addressed.		
Date CL closed:	26 July 2013	

15. Non-Conformity Report (Grouped Requirements, Add10, line 6)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 5. Geo-referenced maps in both digital and hard copy are to be presented, clearly showing the property and project activity instance boundaries.		
Evidence Used to Assess Conformance: Project File Section 1.9; Addition 10 Property.kmz; Addition10 Strata.shp		
Findings: A Clear, georeferenced map is included in the Project File Section 1.9. It clearly shows the property boundaries. It does not show accounting and non-accounting areas (areas not composed of commercially harvestable native forest and subject to IFM activities).		
Non-conformity report (NCR): Addition 10 Project File Figure 1 does not clearly show the project activity instance boundaries. Please Update Addition 10 Project File Figure 1 to distinguish between accounting and non-accounting areas (areas not composed of commercially harvestable native forest and subject to IFM activities).		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The figure in section 1.9 of Addition 10 Project File has been updated to show the <i>strata</i> therefore showing the <i>area included</i> within the project.		
Evidence used to close NCR: Map included. Issue addressed.		
Date NCR closed:	26 July 2013	

16. Clarification (Grouped Requirements, Add10, line 7)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: It appears that the FPP reference # DT104g in Table 5 is actually DT104f in Addition 10		

FPPs.pdf.		
Clarification (CL): It appears that the FPP reference # DT104g in Project File Table 5 is actually DT104f in Addition 10 FPPs.pdf. Please confirm and update Addition 10 Project File Table 5 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The FPP name is actually TAM0457 and table 5 within the Addition 10 Project File has been corrected.		
Evidence used to close CL: Change confirmed. Issue addressed.		
Date NCR closed:	26 July 2013	

17. Clarification (Grouped Requirements, Add10, line 9)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: The Title for Table 6 indicates it is the ninth instance and not the tenth.		
Clarification (CL): Addition 10 Project File Table 6 is entitled "Table No. 06. Logging history of the ninth instance before the implementation of the Forests Alive's IFM grouped project in 2010." Please revise to indicate that this is the tenth instance.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Table 6 within the Addition 10 Project File has been corrected to say "tenth instance".		
Evidence used to close CL: Change confirmed. Issue addressed.		
Date CL closed:	26 July 2013	

18. Clarification (Grouped Requirements, Add10, line 11)

Validation		
VCS Criteria: PDD Grouped Project Requirements - 6. The project activity instance must contain standing native forests under threat from legal timber harvesting under Tasmanian regulation. This threat should be demonstrated by a history of logging, eligibility for Forest Practices Plans and/or a private timber reserve (see Section 1.7).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Regarding PF Table 5, a sample of FPPs was reviewed and the extracted volume for TAM 330 did not match between the Table and the FPPs document.		
Clarification (CL): Please ensure that all values for the date of harvesting events, the volume extracted, and the pulp to sawlog ratios reported in Addition 10 Project File Table 5 match those presented in Addition 10 FPPs.pdf.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The timber harvest plan has been provided to show how the FPPs and Table 5 are linked and Table 5 has been updated accordingly.		

Evidence used to close CL: One change was made and the volume was confirmed in the FPP's presented. Issue is addressed.	
Date CL closed:	26 July 2013

19. Clarification (Grouped Requirements, Add10, line 17)

Validation		
VCS Criteria: PDD Grouped Project Requirements - Consistent with the above statement, each additional instance must include the following information - Documented evidence demonstrating that: 2. The project site is within commercially viable distance to existing transport networks and a port for timber export or a mill for timber processing - The forest in the instance should be subject to the baseline scenario outlined in Section 2.5 of this PDD, i.e. some combination of selective logging, clearfell with natural regeneration and clearfell for conversion to pasture (as permitted on private native forests in Tasmania under the Forest Practices Act 1985, the Forest Practices Code 2000 and the Forest Practices Regulation 2007).		
Evidence Used to Assess Conformance: Project File Sections 1.10 and 2.4; Historical Harvesting Records (Folder)		
Findings: Project File Section 2.4 describes the baseline scenario - a continuation of business as usual harvesting - PF States "For Addition 10, the FPPs were summarised and combined with weighbridge records and comprehensive landowner interviews to determine an accurate logging history and projections." - However, weighbridge records were not included in the file Addition 10 FPPs.pdf.		
Clarification (CL): Addition 10 Project File Section 2.4 states "For Addition 10, the FPPs were summarized and combined with weighbridge records and comprehensive landowner interviews to determine an accurate logging history and projections." However, weighbridge records were not included in the file Addition 10 FPPs.pdf. Please revise the quoted text accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 2.4 of Addition 10 Project File has removed the reference to ‘weighbridge records’ from the fourth paragraph. It now reads; <i>For Addition 10, the FPPs were summarised and combined with comprehensive landowner interviews to determine an accurate logging history and projections.</i>		
Evidence used to close CL: Change confirmed. Issue addressed.		
Date CL closed:	26 July 2013	

20. Non-Conformity Report (SOPs Calculations, Add9, line 7)

Validation		
VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology, 1. Developing a baseline scenario - Identify any factors that may cause a change in logging practices. For example, regulatory changes intended to phase out conversion of native forest have created an incentive to complete any planned conversions before 2015; or historical logging practices intended to promote the growth of sawlog-quality timber will change the ratio of pulp to sawlog.		
Evidence Used to Assess Conformance: Project File Section 2.4		
Findings: This is not addressed in the PF		
Non-conformity report (NCR): Please identify any factors that may cause a change in logging practices in Section 2.4 of the Project File for both Additions 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
These factors are addressed in <i>section 2.5</i> of the Grouped Project PDD and section 2.5 of the project		

File for both Addition's 9 and 10. The following text has also been added to Section 2.4 of the project file for additions 9 and 10, as requested. *'There have been no regulation changes relating to logging on private land in Tasmania since 2010. This reflects the status quo that is outlined within section 2.5 of the Grouped Project PDD. Conversion is restricted to 40 ha of land per year until 2015 (and cannot form the IFM baseline). The main market for private native forests is woodchips and will continue to be woodchips for the foreseeable future. Note the reopening of a woodchip mill in Tasmania on the 11th of June 2013 with the intention to process 1 million tonnes per annum (<http://www.abc.net.au/news/2013-06-10/gunns-woodchip-mill-open-again/4743944>). The baseline scenario as outlined within the Grouped Project PDD and each project addition has not changed, ie. There have been no regulatory changes since 2010 impacting upon the ability of private landowners to undertake native forest logging in accordance with the baseline scenario. The markets for sawn wood from private land are virtually nonexistent. Sawn wood from within Tasmania is almost exclusively sourced from the 1.1 million hectares of public, commercial forest Estate within Tasmania where it is sourced at a much reduced cost than that obtainable from private land. This is the same situation that was reported at the validation of the Grouped project. Nothing has changed.'*

Evidence used to close NCR: The explanation given does attempt to address this question. Project developers indicate the lack of changes to regulations that would affect timber harvest in the project area. If anything, the addition of a new mill would serve to add to the possible pressure to harvest more wood for pulp, however this does not affect the project, it only strengthens the argument for the project. Issue addressed.

Date NCR closed: 26 July 2013

21. Non-Conformity Report (SOPs Calculations, Add9, line 9)

Validation

VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology - 1. Developing a baseline scenario - Work with the project proponent to determine the baseline scenario - Firstly, the landowner should identify the targeted conversion rates (ha) and extraction levels (t or m3) per year. This should be in accordance with historical rates, with any variations from those levels clearly explained.

Evidence Used to Assess Conformance: Project File Section 2.4; Historical Harvesting Records (Folder)

Findings: No evidence has been provided supporting the values presented in Addition 9 Logging History, Forecast and Projections.xlsx or Addition 10 Logging History, Forecast and Projections.xlsx.

Non-conformity report (NCR): Please provide evidence supporting the values reported for projected extraction levels and area to be logged shown in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx and Addition 10 Logging History, Forecast and Projections.xlsx.

Date issued: 14 June 2013

Project proponent response/actions: **Date Received:** TBD

The Timber Harvest Plans for additions 9 and 10 address the development of the logging forecast and are provided in response to this NCR.

Evidence used to close NCR: Information has been reviewed, as well as the timber harvest plans. There are some residual NCR's in the grouped requirements worksheet, but this NCR will be considered addressed.

Date NCR closed: 26 July 2013

22. Non-Conformity Report (SOPs Calculations, Add9, line 10)

Validation		
VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology - 1. Developing a baseline scenario - Work with the project proponent to determine the baseline scenario - Firstly, the landowner should identify the targeted conversion rates (ha) and extraction levels (t or m3) per year. This should be in accordance with historical rates, with any variations from those levels clearly explained.		
Evidence Used to Assess Conformance: Project File Section 2.4; Historical Harvesting Records (Folder)		
Findings: The projected % biomass extracted values in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx. are, in general, higher than those of the "Logging History" Tab.		
Non-conformity report (NCR): The projected % biomass extracted values in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx. are, in general, higher than those of the "Logging History" Tab. Please justify and clearly explain this variation in Project File Section 2.4.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Percentage biomass extracted are not good parameters to compare for projected and historic logging trends due to logging areas being variable and the biomass percentage being presented on a per strata basis. The parameters to compared are the green tonnes extracted. The Timber Harvest plans provide a comparison of extractions and show that the projections are conservative when compared to the historic trends. Each harvest plan has a section called “Comparisons of Logging History and Projections” which addresses this NCR. Located in drop box folder titled ‘NCR 5,6,7,9,22,23 and 24 Timber Harvest Plan Justification’. The process for Addition 9 replicates the process detailed in the validated Grouped Project PDD and subsequent Additions.		
Evidence used to close NCR: This information is clearly explained in the timber harvest plans documents and shows that the current projections (modeled tonnes) are around 70% of the historic projections. Issue is addressed.		
Date NCR closed:	26 July 2013	

23. Clarification (SOPs Calculations, Add9, line 11)

Validation		
VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology - 1. Developing a baseline scenario - Work with the project proponent to determine the baseline scenario - Firstly, the landowner should identify the targeted conversion rates (ha) and extraction levels (t or m3) per year. This should be in accordance with historical rates, with any variations from those levels clearly explained.		
Evidence Used to Assess Conformance: Project File Section 2.4; Historical Harvesting Records (Folder)		
Findings: The verifier could not make a clear connection between the projected extraction rates in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx and Table 9. The same holds true for the projected extraction rates in the "Logging Forecast" tab of Addition 10 Logging History, Forecast and Projections.xlsx and those reported in Addition 10 Project File Table 7.		
Clarification (CL): The verifier could not make a clear connection between the projected extraction rates in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx and those reported in Addition 9 Project File Table 9. The same holds true for the projected extraction rates in the "Logging Forecast" tab of Addition 10 Logging History, Forecast and Projections.xlsx and those reported in Addition 10 Project File Table 7.		

those reported in Addition 10 Project File Table 7. Please show the verifier how the projected extraction rates in Addition 9 Project File Table 9 and Addition 10 Project File Table 7 were determined.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The Timber Harvest Plans for additions 9 and 10 respond to this NCR. Located in drop box folder titled ‘NCR 5, 6, 7, 9, 22, 23, and 24 Timber Harvest Plan Justification’.		
Findings: While the timber harvest plans show the modeled tons that would be removed in each of the projected harvest events, it is still unclear how the conversion went from acres and %biomass removed to tones of mass extracted. It is understood this is modeled, however the timber harvest plans should include a sample calculation so this can be verified.		
Clarification (CL) (01 August 2013): Please include a more detailed explanation that includes an example from the project projections that allows verifiers to follow how this was determined.		
Project proponent response/actions (14 August 2013): Text has been added into the Timber harvest plans of additions 9 and 10 for this issue. The table of future logging projections have been updated to include % biomass removed and example calculations have been provided.		
Evidence used to close CL: Addition 9 timber harvest plan.docx; Addition 10 timber harvest plan.docx - Text and sample calculations have been added to the Timber Harvest Plans for both additions as indicated. It is now clear how % biomass and area (ha) is converted to mass extracted (tonnes). Although the conversions result in Dry Metric Tonnes, these units do not carry throughout the quantification of GHG reductions. The projected extraction levels are conservative when compare to the historical events. Item is addressed.		
Date CL closed:	25 August 2013	

24. Non-Conformity Report (SOPs Calculations, Add9, line 13)

Validation		
VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology - 1. Developing a baseline scenario - Work with the project proponent to determine the baseline scenario - The estimates of merchantable timber extracted can be obtained as a net amount (in tonnes or cubic metres) or a per unit amount (tonnes or cubic metres per hectare), as this is easier to relate to historical rates and standing biomass.		
Evidence Used to Assess Conformance: Project File Section 2.4; Historical Harvesting Records (Folder)		
Findings: It is unclear how the % biomass extracted in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx and Addition 10 Logging History, Forecast and Projections.xlsx are quantified and if they result from a net amount (in tonnes or cubic meters) or a per unit amount (tonnes or cubic meters per hectare).		
Non-conformity report (NCR): Please show the verifier how the values for % biomass extracted in the "Logging Forecast" tab of Addition 9 Logging History, Forecast and Projections.xlsx and Addition 10 Logging History, Forecast and Projections.xlsx were determined.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The Timber Harvest Plans for additions 9 and 10 respond to this NCR. Located in drop box folder titled 'NCR 5,6,7,9,22,23 and 24 Timber Harvest Plan Justification'.		
Findings: While the timber harvest plans show the modeled tons that would be removed in each of the		

projected harvest events, it is still unclear how the conversion went from acres and %biomass removed to tonnes of mass extracted. It is understood this is modeled; however the timber harvest plans should include a sample calculation so this can be verified.	
Non-conformity report (NCR) (01 August 2013): Please include a more detailed explanation that includes an example from the project projections that allows verifiers to follow how this was determined.	
Project proponent response/actions (14 August 2013): Text has been added into the Timber harvest plans of additions 9 and 10 for this issue. The table of future logging projections have been updated to include % biomass removed and example calculations have been provided.	
Evidence used to close NCR: Addition 9 timber harvest plan.docx; Addition 10 timber harvest plan.docx - Text and sample calculations have been added to the Timber Harvest Plans for both additions as indicated. It is now clear how % biomass and area (ha) is converted to mass extracted (tonnes). Although the conversions result in Dry Metric Tonnes, these units do not carry throughout the quantification of GHG reductions. The projected extraction levels are conservative when compare to the historical events. Item is addressed.	
Date NCR closed:	25 August 2013

25. Clarification (SOPs Calculations, Add9, line 16)

Validation	
VCS Criteria: Standard Operating Procedures for calculating carbon emissions and reductions using the GreenCollar IFM LtPF Methodology - 1. Developing a baseline scenario - Work with the project proponent to determine the baseline scenario - The FullCAM models are calibrated according to the logging history and standing biomass on the site. The logging projections should be entered into the FullCAM models to ensure that they are viable and reasonable.	
Evidence Used to Assess Conformance: Project File Section 2.4; Discussions with Project Proponent	
Findings: PP identified that the FullCAM inputs is the logging projection in Addition 9/10 Logging History, Forecast and Projections.xlsx. The verifier is requesting a demonstration (via Skype or similar) of calibrating FullCAM and producing the baseline and project scenario outputs.	
Clarification (CL): The verifier is requesting a demonstration (via Skype or similar) of calibrating FullCAM and producing the baseline and project scenario outputs. The verifier has randomly selected Stratum 2 from Addition 10 for this demonstration. The demonstration should show the inputting of the logging history and standing biomass and the production of the output of baseline merchantable cubic foot volume and carbon per year and project scenario carbon per year over the project crediting period.	
Date issued:	14 June 2013
Project proponent response/actions:	
Date Received:	
A meeting was held on Monday 8 th July, 2013 at 6pm (EDT) to address this NCR. A screen had been shared to demonstrate how FullCAM is used to model the baseline scenario.	
Evidence used to close CL: Meeting held covers this NCR. Issue addressed	
Date CL closed:	26 July 2013

26. Non-Conformity Report (PD Requirements, Add9, line 4)

Validation
VCS Criteria: PDD Requirements, 1.10 Compliance with relevant local laws and regulations related to the project, Implementing partner - A site safety plan will be prepared for each instance and will contain property specific contact details and emergency response protocols.

Evidence Used to Assess Conformance: NA in project file or documents from client.		
Findings: A site safety plan could not be located.		
Non-conformity report (NCR): As per the Validated PD Section 1.10, please provide a copy of the site safety plan for both Additions 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Site Safety Plans are in the drop box folder for both Additions 9 and 10. Folder titled ‘NCR 26 ‘Site Safety Plans’.		
Evidence used to close NCR: Site safety plans are in place. Issue addressed.		
Date NCR closed:	26 July 2013	

27. Non-Conformity Report (PD Requirements, Add9, line 35)

Validation		
VCS Criteria: PDD Requirements - 3.2 Monitoring, including estimation, modeling, measurement or calculation approaches - Fire plan - A property-specific fire plan must be submitted along with the file for each project activity instance. This fire plan should include agreements with the local fire service, neighbouring properties, the creation of firebreaks, the maintenance of fire equipment, etc.		
Evidence Used to Assess Conformance: NA in project file or documents from client.		
Findings: No property-specific fire plans could be located.		
Non-conformity report (NCR): As per the Validated PD Section 3.2, please provide a copy of the property-specific fire plan for both Additions 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 1.11 of the Grouped Project PDD V1.20 states ‘A property-specific fire plan will be prepared (if not already available) and <i>included</i> in the project file. The history of fire response and details on the measures and infrastructure in place to deal with any fires is contained <i>within</i> 2.4.1 of the Project File for Additions 9 and 10, and section 1.11 of all previously validated and verified project files. Section 2.4.1 (additions 9 and 10) provides detail on the fire <i>mitigation methods associated with fire breaks, infrastructure and fuel reduction tasks undertaken by the project proponent.</i> Section 2.4.1 replicates the information provided in all previous validated and verified Project Files for each project. The information is specific to each addition. Section 2.4.1 constitutes the ‘Fire Plan’.		
Evidence used to close NCR: This information was added to the PDDs. The project appears to include maintenance of fire breaks, fire equipment and communications with local fire officials. Issue addressed.		
Date NCR closed:	26 July 2013	

28. Non-Conformity Report (PD Requirements, Add9, line 37)

Validation		
VCS Criteria: PDD Requirements- 3.2 Monitoring, including estimation, modeling, measurement or calculation approaches - Illegal logging - A Participatory Rural Appraisal (PRA) will be undertaken every two years to determine if there is potential for illegal logging to occur. The PRA will obtain from key stakeholders and authorities a yes/no answer to the question 'Is there potential for illegal extraction of trees from the project area?'		
Evidence Used to Assess Conformance: NA in project files or documents from client.		
Findings: The initial PRA was conducted in November 2010. As per this requirement, a new one		

should have been conducted during or after November 2012. Evidence and results of a new PRA could not be located.			
Non-conformity report (NCR): As per the Validated PD Section 3.2, please provide evidence and results of a PRA conducted on or after November 2012. See also Item 30 below. Additionally, please confirm that PRA's have been conducted and provided for each existing instance where two years has passed and the PRA's should have been conducted.			
Date issued:			14 June 2013
Project proponent response/actions:		Date Received:	TBD
The Grouped Project Monitoring Plan V1.8 (located in the drop box file called 'CL 34, NCR 29, Grouped Project Monitoring Plan v1.8' is the document that the verification of the projects refers to, ie, the monitoring report is based upon the monitoring plan. To date, the verifications have been against the monitoring plan and PD. PD Section 3.2 contains an error. As with other circumstances where the PD text contains an error, the VCS process for updating this is prohibitively slow and complex and instead, consistency is achieved through application of SOP's and the Monitoring Plan. Section 2.2 of the Monitoring Plan V1.8 States Illegal logging The threat to the Redd Forests Project Areas from illegal logging is negligible within Tasmania; while the threat to native forests from legally permitted logging is significant. If the Participatory Rural Appraisal at the first monitoring event confirms this, there will be no need for this task to be replicated annually. A Participatory Rural Appraisal (PRA) will be undertaken at the first monitoring event to determine if there is potential for illegal logging to occur. The PRA will obtain from key stakeholders and authorities a yes/no answer to the question 'Is there potential for illegal extraction of trees from the project area?'			
Task number	Activity description	Indicator	Frequency
9	Participatory Rural Appraisal.	Risk of illegal logging	At first verification event. If >20% of respondents answer is 'yes', task must be repeated annually.
If >10% of respondents answer 'yes' at the PRA, other illegal logging parameters identified in the Green-Collar IFM methodology must be assessed (i.e. 'area potentially impacted by illegal logging in stratum i ($A_{DIST_IL,i}$)' and 'total area of illegal logging sample plots in stratum i ($A_{p,i}$)'). This approach is also consistent with the approach for the other Tasmanian IFM projects for Pilot and Downie and is confirmed by the monitoring report on the VCS website from the validation and verification events undertaken in 2012 for all projects, including the Grouped Project. Section 3.1 of the previously verified/ validated monitoring report 'Grouped Project Protection of a Tasmanian Native Forest' from 2012 and 2011 correctly states; <i>According to the Monitoring Plan, there is no further need for additional PRAs at future monitoring events.</i> Section 3.1 of the current monitoring report, 'VCS Monitoring Report Grouped Project April 2012, v3.2' correctly states; <i>According to the Monitoring Plan, there is no further need for additional PRAs at future monitoring events.</i>			
Findings: The initial PRA was conducted in November 2010. As per this requirement, a new one should have been conducted during or after November 2012. Section 4.2.2 in v1.1 of the methodology under step 4.2.2.1. States, separate of all other language, that the PRA must be repeated every 2 years. The validated PDD is correct but the validated and verified Monitoring Plan obviously contains an			

error.	
Non-conformity report (NCR) (01 August 2013): Please provide a current PRA for ADD 9 and 10. Additionally, please confirm that PRA's have been conducted and provided for each existing instance where two years has passed and the PRA's should have been conducted.	
Project proponent response/actions (14 August 2013): The PRA results are provided in the ADD 9 and 10 project files (Section 4.2) and Grouped Project monitoring report (Section 3.1).	
Evidence used to close NCR: Addition 9 Project File v2.doc; Addition 10 Project File v2.doc; VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc - PRA results are included in the documents as indicated. The results indicate that the other illegal logging parameters identified in the Green-Collar IFM methodology need not be assessed. Item is addressed.	
Date NCR closed:	21 August 2013

29. Non-Conformity Report (PD Requirements, Add9, line 38)

Validation		
VCS Criteria: PDD Requirements- 3.2 Monitoring, including estimation, modeling, measurement or calculation approaches - Illegal logging - A Participatory Rural Appraisal (PRA) will be undertaken every two years to determine if there is potential for illegal logging to occur. The PRA will obtain from key stakeholders and authorities a yes/no answer to the question ‘Is there potential for illegal extraction of trees from the project area?’		
Evidence Used to Assess Conformance: Project File Section 4.1		
Findings: Project File Section 4.1 states "According to the Monitoring Plan, there is no further need for additional PRAs at future monitoring events." Validated PD Section 3.2, however, indicates a PRA shall be undertaken every two years.		
Non-conformity report (NCR): Validated PD Section 3.2 indicates a PRA shall be undertaken every two years. Section 4.1 of the Project File for both Additions 9 and 10 states "According to the Monitoring Plan, there is no further need for additional PRAs at future monitoring events." This appears to be a deviation from the Project Description. Please explain.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Please refer to the response for NCR 29, above.		
Findings: The initial PRA was conducted in November 2010. As per this requirement, a new one should have been conducted during or after November 2012. Section 4.2.2 in v1.1 of the methodology under step 4.2.2.1. States, separate of all other language, that the PRA must be repeated every 2 years. The validated PDD is correct but the validated and verified Monitoring Plan contains an error.		
Non-conformity report (NCR) (01 August 2013): Please provide a current PRA for ADD 9 and 10. Additionally, please confirm that PRA’s have been conducted and provided for each existing instance where two years has passed and the PRA’s should have been conducted.		
Project proponent response/actions (14 August 2013): The PRA results are provided in the ADD 9 and 10 project files (Section 4.2) and Grouped Project monitoring report (Section 3.1).		
Evidence used to close NCR: Addition 9 Project File v2.doc; Addition 10 Project File v2.doc; VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc - PRA results are included in the documents as indicated. The results indicate that the other illegal logging parameters identified in the Green-Collar IFM methodology need not be assessed. Item is addressed.		
Date NCR closed:	25 August 2013	

30. Non-Conformity Report (PD Requirements, Add9, line 43)

Validation		
VCS Criteria: PDD Requirements, 4.2 Quantifying GHG emissions and/or removals for the baseline scenario, Calculating the carbon stock harvested and extracted - The timber harvest plan for each project activity instance will identify whether any harvesting practices that deviate from this norm will be required, for example due to soils with high erodability or if further infrastructure needs to be constructed.		
Evidence Used to Assess Conformance: Project Files Section 1.10 and 2.4		
Findings: This item is not addressed in the Project Files		
Non-conformity report (NCR): Please discuss in the Project Files for both Additions 9 and 10 whether the timber harvest plan/logging projection will require any harvesting practices that will deviate from the standard harvesting techniques (outlined on page 49 of the validated PD) and whether further logging infrastructure will need to be constructed. Please identify where this discussion was added to each of the Project Files.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Given the sites have significant road access and landing areas from past harvesting practices, there will not be any requirements to deviate from standard harvesting techniques. See section 2.4 of the project files for additions 9 (page 23) and addition 10 (page 18). The following text has been added “In addition, the project area contains significant road networks and established log landing and loading areas as a result of past harvesting operations. As a result, the ongoing logging of the planned, ongoing logging of the forest will not require significant, new infrastructure or a deviation from standard harvesting techniques. All harvesting infrastructure and operations are Governed by the Forest Practices Authority of Tasmania. There are no areas of land within Addition 10 that contain soils prohibiting harvesting operations or requiring infrastructure such as cable logging equipment, which is permitted for logging on steep slopes within Tasmania”.		
Evidence used to close NCR: New language addresses this issue. Addressed.		
Date NCR closed:	26 July 2013	

31. Non-Conformity Report (PD Requirements, Add9, line 46)

Validation		
VCS Criteria: PDD Requirements, 4.2 Quantifying GHG emissions and/or removals for the baseline scenario, The final timber harvest plan will correlate to the business-as-usual logging projections and be detailed for each individual instance in the following format - See Table on Page 50		
Evidence Used to Assess Conformance: Project Files Section 2.4; Addition 9 Logging History, Forecast and Projections.xlsx		
Findings: Addition 9 Project File Table 9 and Addition 10 Project File Table 7 are not presented in this format.		
Non-conformity report (NCR): Please revise Tables 9 (Addition 9) and 7 (Addition 10) of the respective Project Files to adhere to the format specified on page 50 of the validated PD.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Tables are updated. Addition 9 Project File v1.1 NCR additions Addition 10 Project File v1.0 NCR additions		
Evidence used to close NCR: Tables updated. Pulp to Sawlog ratios are included in table 7. Issue addressed.		

Date NCR closed:	26 July 2013
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32. Non-Conformity Report (PD Requirements, Add9, line 49)

Validation		
VCS Criteria: PDD Requirements, 7.0 Schedule, Each instance must contain a table outlining the project schedule for each year of the project in accordance with the following structure - See Table on Page 66		
Evidence Used to Assess Conformance: NA in project file or documents from client.		
Findings: A project schedule resembling the structure of the table on Page 66 could not be located.		
Non-conformity report (NCR): As per the Validated PD Section 7.0, please include a table in the Project Files for both Additions 9 and 10 outlining the project schedule for each year of the project. This table should adhere to the format specified on page 66 of the validated PD. Please identify where this table was added to each of the respective Project Files.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The schedule table has been provided for both Additions 9 and 10 project files, in section 4.3 Description of Monitoring Plan. <i>Addition 9 Project File v1.1 NCR additions</i> <i>Addition 10 Project File v1.0 NCR additions</i>		
Evidence used to close NCR: Added to each of the project files. Issue addressed.		
Date NCR closed:	26 July 2013	

33. Clarification (VCS Standard, Add9, line 101)

Validation		
VCS Criteria: VCS Standard 3.3, 3.9 Project Scale - 3.9.1 Projects are categorized by size according to their estimated average annual GHG emission reductions or removals, as set out below, and materiality requirements for validation and verification differ accordingly, as set out in Section 5.3.1: 1) Projects: Less than or equal to 300,000 tonnes of CO2e per year. 2) Large projects: Greater than 300,000 tonnes of CO2e per year.		
Evidence Used to Assess Conformance: Project Files Section 1.7		
Findings: Both the project as a whole and this instance qualify as a project vs. a large project. Project Files section 1.7 include outdated VCS language regarding project scale.		
Clarification (CL): Section 1.7 of the Project Files for both Additions 9 and 10 includes outdated VCS language regarding project scale. Please update Project File Section 1.7 for both Additions 9 and 10 to indicate that this project is categorized as a "Project" vs. a "Large Project."		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
A sentence has been added into section 1.7 both project files for additions 9 and 10 explaining that the grouped project are not a 'large project'. <i>Addition 9 Project File v1.1 NCR additions</i> <i>Addition 10 Project File v1.0 NCR additions</i>		
Evidence used to close CL: Change made to PDD. Issue addressed.		
Date CL closed:	29 July 2013	

34. Non-Conformity Report (VCS Standard, Add9, line 146)

Validation		
VCS Criteria: VCS Standard 3.3, 3.16 Monitoring, Monitoring Plan - 3.16.3 The project proponent		

shall establish a GHG information system for obtaining, recording, compiling and analyzing data and information important for quantifying and reporting GHG emissions and/or removals relevant for the project (including leakage) and baseline scenario.		
Evidence Used to Assess Conformance: Project Files Section 4.3; Validated PD Section 3.2		
Findings: Project Files Section 4.3 refer to Section 3.2 of the Grouped Project PDD and Monitoring Plan prepared for the Grouped Project: Protection of a Tasmanian Native Forest. Section 3.2 of the PD has already been validated. However, the verifier could not locate the exclusive monitoring plan and the Validated PD indicates that the verifier should be provided a copy of the Monitoring Plan signed by the project proponent.		
Non-conformity report (NCR): As per the Validated PD Section 3.2, please provide a copy of the monitoring plan signed by the project proponent for both Additions 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The grouped project is subject to the Grouped Project Monitoring Plan 1.8. The Grouped Project Monitoring Plan 1.8 is located in the drop box folder called ‘CL 34 Grouped Project Monitoring Report V1.8’.		
This folder contains the signatures of the proponents; ‘Addition 9 Signature Monitoring Plan’; and ‘Addition 10 Signature Monitoring Plan’.		
Evidence used to close NCR: Monitoring plan and signature pages have been submitted. Issue is addressed.		
Date NCR closed:	29 July 2013	

35. Non-Conformity Report (VCS Standard, Add9, line 166)

Validation		
VCS Criteria: VCS Standard 3.3, 3.18 Project Description - 3.18.1 The project and its context shall be described in the project description using the VCS Project Description Template (or approved GHG program project description template where the project is requesting registration under an approved GHG program).		
Evidence Used to Assess Conformance: Project Files General		
Findings: The Project File describes the project well and used the VCS PD template. However, it includes references to non-existent sections, internal comments, incomplete sentences, inconsistencies in heading formats, etc.		
Non-conformity report (NCR): The Project Files currently include issues such as references to non-existent sections and/or tables, internal comments, incomplete sentences, inconsistencies in heading formats, etc. Please examine the Project Files for both Additions 9 and 10 for these issues and finalize. Please provide the updated Project Files with "Track Changes" showing your edits.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
All NCR additions have a comment to label them. All changes have been tracked and will be finalised once ESI are happy with the responses provided.		
Evidence used to close NCR: Updated PDD's have been submitted and include various changes that are all tracked. The final version will need to be cleaned up when the remaining issues for Round 2 NCR's are completed. A clean version will be requested prior to drafting the report. Issue is addressed for now.		
Date NCR closed:	29 July 2013	

36. Clarification (VCS Standard, Add9, line 170)

Validation		
VCS Criteria: VCS Standard 3.3, 3.18 Project Description - Content of Project Description - 3.18.2 The project description shall include the following - b) The names, roles and responsibilities of the project proponent(s) and any other entities involved in the project.		
Evidence Used to Assess Conformance: Project Files Sections 1.3, 1.4 and 4.3		
Findings: PFs define the roles and responsibilities of those involved in the project. However, PFs section 1.3 indicates that Section 3.4 provides more detail on the role and capabilities of the project proponent. PF Section 3.4 does not include information on the role and capabilities of the PP.		
Clarification (CL): Section 1.3 of the Project Files for both Additions 9 and 10 states "Section 3.4 provides more detail on the role and capabilities of the project proponent." Section 3.4 of the Project Files for both Additions 9 and 10 does not, however, include information on the role and capabilities of the Project Proponent. Please clarify the quoted text in Section 1.3 of the Project Files for both Addition 9 and 10 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 1.3 relates to the project proponent which in this case is the landowner. Forests Alive are the project developer. The reference to section 3.4 within section 1.3 was an error and has been removed.		
Evidence used to close CL: Sections 1.3 and 1.4 indicate who the project proponent and developers are, section 1.15 of grouped project PDD indicates the roles and responsibilities better. The error has been corrected. Issue addressed.		
Date CL closed:	29 July 2013	

37. Non-Conformity Report (VCS Standard, Add9, line 175)

Validation		
VCS Criteria: VCS Standard 3.3, 3.18 Project Description - Content of Project Description - 3.18.2 The project description shall include the following - 2) The title and reference of the methodologies applied to the project (including the version number), a demonstration that the project activity or activities meet the applicability conditions of the methodology(s) applied to the project, a definition of the project boundary and identification of GHG sources, sinks and reservoirs as well as sources of leakage, a description of the baseline scenario, a demonstration of additionality, and a description of any methodology deviations applied to the project. With respect to the demonstration of additionality, sufficient information shall be provided so that a reader can reproduce the analysis and obtain the same results.		
Evidence Used to Assess Conformance: Project Files Sections 2.1, 2.2, 2.3, 2.4, 2.5, and 2.6		
Findings: Project Files Section 2.1 properly refers to the methodology employed, but does not include the version number.		
Non-conformity report (NCR): Please state the version number of VM0010 in Section 2.1 of the Project Files for both Addition 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 2.1 of Additions 9 and 10 project file now states; <i>‘This grouped project will use VM0010v.1.1’</i>		
Evidence used to close NCR: Change made. Issue addressed.		
Date NCR closed:	29 July 29, 2013	

38. Clarification (VCS Standard, Add9, line 176)

Validation		
VCS Criteria: VCS Standard 3.3, 3.18 Project Description - Content of Project Description - 3.18.2 The project description shall include the following - 2) The title and reference of the methodologies applied to the project (including the version number), a demonstration that the project activity or activities meet the applicability conditions of the methodology(s) applied to the project, a definition of the project boundary and identification of GHG sources, sinks and reservoirs as well as sources of leakage, a description of the baseline scenario, a demonstration of additionality, and a description of any methodology deviations applied to the project. With respect to the demonstration of additionality, sufficient information shall be provided so that a reader can reproduce the analysis and obtain the same results.		
Evidence Used to Assess Conformance: Project Files Sections 2.1, 2.2, 2.3, 2.4, 2.5, and 2.6		
Findings: Section 2.2 indicates that the instance meets the applicability conditions of VM0010. However, this section indicates that through the stratification process detailed under section 1.16, any wetlands and or peatlands are excluded from an instance. Section 1.16 does not exist in either Project File.		
Clarification (CL): Section 2.2 of the Project Files for both Additions 9 and 10 states "Through the stratification process detailed under section 1.16, any wetlands and or peatlands are excluded from an instance." Section 1.16 does not exist in either of the Project Files. Please clarify the quoted text in Section 2.2 of the Project File for Addition 9 and 10 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The reference to section 1.16 within the Addition 9 and 10 project files relates to the Grouped Project PDD, V1.20. Section 1.16 of the Grouped Project PDD outlines the ‘Site Stratification Methods’, including the process by which wetlands and peatlands are excluded. This is replicated for each addition. Section 2.2 of the Addition 9 and 10 project files now read; <i>Through the stratification process detailed under section 1.16 of the Grouped Project PDD v1.20, any wetlands and or peatlands are excluded from an instance. The grouped project therefore incorporates only standing forest.</i>		
Evidence used to close CL: Change made. Issue Addressed.		
Date CL closed:	29 July 2013	

39. Clarification (VCS Standard, Add9, line 177)

Validation		
VCS Criteria: VCS Standard 3.3, 3.18 Project Description - Content of Project Description - 3.18.2 The project description shall include the following - 2) The title and reference of the methodologies applied to the project (including the version number), a demonstration that the project activity or activities meet the applicability conditions of the methodology(s) applied to the project, a definition of the project boundary and identification of GHG sources, sinks and reservoirs as well as sources of leakage, a description of the baseline scenario, a demonstration of additionality, and a description of any methodology deviations applied to the project. With respect to the demonstration of additionality, sufficient information shall be provided so that a reader can reproduce the analysis and obtain the same results.		
Evidence Used to Assess Conformance: Project Files Sections 2.1, 2.2, 2.3, 2.4, 2.5, and 2.6		
Findings: Section 2.6 describes the methodology deviations, however, this section states "Moreover, for each stratum, FullCAM's output was calibrated according to fieldwork estimates of aboveground trees (m ³ /ha) in 2010, and consistent between the baseline and project scenarios until the first harvest." Shouldn't this be 2012? Was the model not calibrated specifically for each instance?		

Clarification (CL): Section 2.6 of the Project Files for both Additions 9 and 10 states "Moreover, for each stratum, FullCAM's output was calibrated according to fieldwork estimates of aboveground trees (m^3/ha) in 2010, and consistent between the baseline and project scenarios until the first harvest." Please clarify to the verifier whether FullCAM was calibrated specifically for each instance. If so, shouldn't the quoted text in both Project Files be referring to 2012 rather than 2010?		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The field work for both additions 9 and 10 has been conducted in 2011 and this is the year the FullCAM model has been calibrated to. The sentence in section 2.6 of the project files for Addition 9 and 10 has been modified accordingly.		
Evidence used to close CL: Changes have been made in the PDD. Field work dates correspond to calibration year. Issue addressed.		
Date CL Closed:	29 July 2013	

40. Clarification (VCS AFOLU Requirements, Add9, line 29)

Validation		
VCS Criteria: VCS AFOLU Requirements v3.3, 3.4 Project Location, 3.4.1 The project location shall be specified in the project description in terms of its project area. The spatial extent of the project shall be clearly specified to facilitate accurate monitoring, reporting and verification of GHG emission reductions and removals and to demonstrate that the project meets the eligibility criteria of the relevant project category. The project location description shall include the following information - 4) Total size of the project area.		
Evidence Used to Assess Conformance: Project File Section 1.9		
Findings: Total size of the project area for Addition 9 is stated as 2402 ha. The area of strata was independently calculated and this value was verified. However, project file Table 5 includes a column for "Commercial Area Included in IFM" and these values do not sum to 2402.		
Clarification (CL): The values reported in Addition 9 Project File Table 5 for "Commercial Areas Included in IFM" do not sum to 2,402 ha. Please update Addition 9 Project File Table 5 so that the values for "Commercial Area Included in IFM" sum to the total size of the project area subject to IFM activities (2,402 ha).		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The table values in Table 5, Addition 9 Project File have been revised to address this CL.		
Evidence used to close CL: Table values corrected. Issue addressed.		
Date CL closed:	29 July 2013	

41. Clarification (VCS Additionality Tools, Add9, line 48)

Validation		
VCS Criteria: VCS Tool VT0001, Version 3.0, 2.2 Step 2. Investment analysis - 2.2.2 Sub-step 2b. – Option I. Apply simple cost analysis - Document the costs associated with the VCS AFOLU project and demonstrate that the activity produces no financial benefits other than VCS related income.		
Evidence Used to Assess Conformance: Project File Section 2.5; Addition 9 30 year Financial Plan.xlsx		
Findings: Regarding Addition 9 Project File Table 10, the following values do not correlate with Addition 9 30 year Financial Plan.xlsx: average yield per annum for pulp and sawlog, value to the project proponent for pulp/sawlog and carbon.		
Clarification (CL): The following values presented in Addition 9 Project File Table 10 do not		

correlate with the values quantified in Addition 9 30 year Financial Plan.xlsx: 1. Average yield per annum for pulp and sawlog. 2. Value to the project proponent for pulp and sawlog. 3. Value to the project proponent for carbon. Please update Addition 9 Project File Table 10 accordingly. Note Item 53 above in addressing this CL.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
As with NCR 54, there appears to be some confusion with the simple financial analysis (provided for the additionality) and the 30 year financial plan. A document has been put together to explain the difference between the two (in a drop box file called ‘NCR 53, 54, 63 and 64 Simple Vs Complex Financial Analysis’.		
Evidence used to close CL: Addition 9 30 year Financial Plan.xlsx; Addition 10 30 year Financial Plan.xlsx; Cost Analyses.docx - Cost Analyses.docx and the updated Project Files indicate that Addition 9 PF Table 10 and Addition 10 PF Table 8 now include values taken from the 30 year financial plan. Updated financial Plans were reviewed and several inconsistencies were observed. These are presented as a Round 2 NCR above under Item # 53. Thus, this CL can be closed.		
Date CL closed:	30 July 2013	

42. Clarification (VCS Additionality Tools, Add10, line 48)

Validation		
VCS Criteria: VCS Tool VT0001, Version 3.0, 2.2 Step 2. Investment analysis - 2.2.2 Sub-step 2b. – Option I. Apply simple cost analysis - Document the costs associated with the VCS AFOLU project and demonstrate that the activity produces no financial benefits other than VCS related income.		
Evidence Used to Assess Conformance: Project File Section 2.5; Addition 10 30 year Financial Plan.xlsx		
Findings: Regarding Addition 10 Project File Table 8, the following values do not correlate with Addition 10 30 year Financial Plan.xlsx: average yield per annum for pulp, sawlog, and VCUs; current market price for sawlogs and VCUs; value to the project proponent for pulp/sawlog and carbon.		
Clarification (CL): The only value presented in Addition 10 Project File Table 8 that correlates with the values quantified in Addition 10 30 year Financial Plan.xlsx is the current market price for pulp. Please update Addition 10 Project File Table 8 accordingly. Note Items 53 and 62 in addressing this CL.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
As with NCR 53 and 62, please review drop box file called ‘NCR 53, 54, 63 and 64 Simple Vs Complex Financial Analysis’. Table 8 addition 10 has been updated.		
Evidence used to close CL: Addition 9 30 year Financial Plan.xlsx; Addition 10 30 year Financial Plan.xlsx; Cost Analyses.docx - Cost Analyses.docx and the updated Project Files indicate that Addition 9 PF Table 10 and Addition 10 PF Table 8 now include values taken from the 30 year financial plan. Updated financial Plans were reviewed and several inconsistencies were observed. These are presented as a Round 2 NCR above under Item # 53. Thus, this CL can be closed.		
Date CL closed:	30 July 2013	

43. Non-Conformity Report (VM0010, VM0010_ADD9, line 63)

Validation		
VCS Criteria: VM0010 V 1.1, Step 3.5 Calculation of baseline scenario greenhouse gas emissions from change in carbon stocks - Therefore, net change in carbon stock across all parcels harvested within the project crediting period in the baseline scenario since the start of the project activity is		

calculated as: (See equation 11)		
Evidence Used to Assess Conformance: Project File Section 3.1; Addition 9 Project Calculations.xlsm		
Findings: Confirmed the application of the Equation - See Equation 11 Tab. However, the crediting period of 23.52 is incorrect due to the assumed start date of 25 September 2011. Date of contract signing is 15 September 2011. Thus the crediting period is 23.54.		
Non-conformity report (NCR): Please update the "Formulas and assumptions" tab of Addition 9 Project Calculations.xlsm to be reflective of the crediting period beginning on 15 September 2011.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The start date in the formulas and assumptions tab for addition 9 calculations has now been updated to reflect the start date of the 15 th September, 2011.		
Evidence used to close NCR: Start date was changed in the calcs file. Issue addressed.		
Date NCR closed:	31 July 2013	

44. Non-Conformity Report (VM0010, VM0010_ADD9, line 83)

Validation		
VCS Criteria: VM0010 V 1.1, Step 4.2 Forest disturbance in the project scenario - Step 4.2.1.1 - For fire damage it is assumed that a fire burning in the project scenario would also have burned in the baseline. Project emissions are therefore equal to the fire damage to biomass absent in the baseline case (harvested and removed) but present in the project case - Therefore, based on the IPCC 2006 Inventory Guidelines, estimation of greenhouse gas emissions from biomass burning shall be calculated as: (See equation 17)		
Evidence Used to Assess Conformance: Project File Section 3.2; Addition 9 Project Calculations.xlsm; Addition 10 Project Calculations.xlsm		
Findings: Confirmed the application of the Equation for ex-ante - See Equation 17 Tab. However, the calculations file indicates the area burned is "Based on historic incidence of fire in the last fifty years, as outlined in the PDD." This is supposed to represent the "average area lost to fire every twenty-five years (based on records lasting fifty years)" The historic incidence of fire could not be located in the Project file or any accompanying files.		
Non-conformity report (NCR): Please provide the verifier and/or include in Project Files (as indicated in the Project Calculations Files) information regarding the historic incidence of fire in the last fifty years in each stratum for both Additions 9 and 10. If added to the project files, please indicate the location. See also Item 57 above.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Section 2.4.1 of the project file for Additions 9 and 10 has been included to correlate historic fire incidence with those shown in equation 17 of the calculations for Additions 9 and 10.		
Findings: This information does not meet the request as it does not indicate what this information is from. Is it one year's worth of data, the average of 50 years' worth of data, the average of the last 25 years' worth of area lost to fire?		
Non-conformity report (NCR): Please provide the information regarding the "average area lost to fire every twenty-five years (based on records lasting fifty years)" and please confirm that the calculations are based on this figure. Please be explicit and only report actual figures and their references.		
Date issued:	01 August 2013	

Project proponent response/actions:	Date Received:	14 August 2013
Refer to the folder titled 'NCR #56 Fire GIS files' The fire map of Tasmania provides the historic records of fire and the GIS layer to this has been provided as evidence for the record of fires since 1970. <u>Addition 9:</u> The fire map shows that no strata have been affected by fire since this time. There is landowner knowledge of fire which occurred in 1967 on the Franklin site which has been derived from the landowner maps. This map has also been provided (and was part of the Timber Harvest Plan). A GIS layer for this fire has been provided. Only the 1967 fire has been included in the site and no evidence of fire since this time can be seen from the field survey. <u>Addition 10:</u> No fires have occurred on this property as demonstrated in the fire map, or any visual evidence from field survey results. The landowner is not aware of any fire on the property in the last 50 years.		
Evidence used to close NCR: Addition 9 Project File v2.doc Section 2.4.1; Addition 9 Project Calculations.xlsm; <i>NCR #56 Fire GIS files</i> - Fire maps since 1970 and additional fire data from the land owner confirm that the fire events that have taken place and are included in equation 17. This NCR has been addressed.		
Date NCR closed:	21 August 2013	

45. Non-Conformity Report (VM0010, VM0010_ADD9, line 104)

Validation		
VCS Criteria: VM0010 V 1.1, Step 5 – Project Leakage, Step 5.1 Activity shifting leakage, There may be no leakage due to activity shifting. Where the project proponent controls multiple parcels of land within the country the project proponent must demonstrate that the management plans and/or land-use designations of other lands they control have not materially changed as a result of the planned project (designating new lands as timber concessions or increasing harvest rates in lands already managed for timber) because such changes could lead to reductions in carbon stocks or increases in GHG emissions. - This must be demonstrated through: historical records showing trends in harvest volumes paired with records from the with project time period showing no deviation from historical trends; forest management plans prepared ≥ 24 months prior to the start of the project showing harvest plans on all owned/managed lands paired with records from the with-project time period showing no deviation from management plans		
Evidence Used to Assess Conformance: Project File Section 1.13, Monitoring report Section 3.2		
Findings: Project file Section 1.13 attempts to justify that there is no increase in harvest rates on managed timber lands outside the project area. However, the verifier could not make a clear connection between the reported logging activities in Addition 9 Project File Table 6 and Addition 9 FPPs.pdf.		
Non-conformity report (NCR): The verifier could not make a clear connection between the reported logging activities in Addition 9 Project File Table 6 and "Addition 9 FPPs.pdf." Please show the verifier how the extracted volumes were determined for reporting in Project File Table 6.		
Date issued:	13 June 2012	
Project proponent response/actions:	Date Received:	TBD
Additional FPPs and Weighbridge records have been provided as evidence for this reported logging events. These FPPs can be found in the folder <i>NCR 67, 72 Addition 9 FPP</i> and the weighbridge records can be found in folder <i>NCR 67, 69, 70, 71, 72 and 73 Addition 9 Weighbridge Records</i>.		
Findings: The information presented still does not show any connection between the information presented in Table 6 of the project file and the evidence presented. The one FPP submitted is just a cover page and the weighbridge files are just lists of loads and numbers. There are no summations, no names attributed to any one load, and no way of summing up the tones for any one project site.		

Non-conformity report (NCR): Please present the evidence that supports each of the figures in Table 6 of the project file. A simple table showing the project site along with the calculations that result in the totals found in the project file would demonstrate the item. Please make sure the evidence is referenced by project site so verifiers can see the connection.

Date issued: 01 August 2013

Project proponent response/actions: **Date Received:** TBD

Each logging event in Table 6 (a summation of records) is supported with evidence provided by the project proponent.

Please refer to the folder titled ‘NCR #67 Table 6 – Evidence’. Within this folder are the weighbridge records / receipts and emails plus a summation table which is then replicated in table 6 within the PDD and Monitoring report.

Text has also been added in section 1.13 stating;

Table No. 06 above has been compiled from all available records from the project proponent. These included weighbridge records, receipts for payment and forest practices plans. All of this information and summations have been provided to the validation agency for review.

This contains weighbridge records, receipts and emails provided by the project proponent. In terms of the information contained within the weighbridge records and the FPP cover pages, this is the extent of the information that these documents contain with regard to volumes and product. In terms of correlation with land areas, this is formed from the records and emails provided by the project proponent. There are no other forms of available evidence that can be provided.

Findings: ‘NCR #67 Table 6 – Evidence’ - The evidence provided is still unclear for the support of the figures in Table 6. The image files for Lake Leake “Weighbridge6.jpg does not have dates on all of the transactions. For the Woodbury Tier and Northern Clyde Run it is unclear how the final results values were determined as verifier calculations result in different values.

Non-conformity report (NCR): Please resubmit image file “Weighbridge6.jpg” with dates included. Additionally, please provide a clarification for the calculation of the values reported for the Woodbury Tier and the Northern Clyde Run tracts.

Date issued: 26 August 2013

Project proponent response/actions: **Date Received:** 30 August 2013

Please refer to the drop box folder titled: NCR #67, 69 and 71

There are three missing dates on the Weighbridge6.jpg. The remainder of the dates are shown on the weighbridge record. Each of the record sections are presented in monthly allocations (and summed at the end of each month). For example, the first section, on the left hand side contains the month and year. Where the day of the month has been left off the scan, the project proponent has added this in the column (third from the left). This follows the consecutive days of the month for each record. This pattern explains how the weighbridge record is interpreted. Each section is monthly, starting on the 20th-9th-2011. The next section starts on the 10th-10th-2011 followed by the 1st-11th-2011, 2nd of 12th-2011 and then 11th-1st-2012.

The last 5 docket records relate to a different category of log (sawn wood) and the dates are evident on the left hand side in months and year for 4 of these. The final docket month (year is shown but the month is not clear) has been confirmed by the proponent by email to Forests Alive on the 28th of August 2013. This date is confirmed as 7-12-2011. The email is provided in the drop box for review. This email also re-confirms the dates for docket numbers:

4427 20/10/11

4428 20/10/11

4512 07/12/11

All other records are marked with months and years and in almost all instances, the day as well.

The values for Woodbury Tier and Northern Clyde run have been determined from the records

provided in the drop box file for the validation review. It is not clear what additional evidence can be provided.	
Evidence used to close NCR: 3 missing dates email.docx; Lake Leake Summation of Weighbridge Records.xlsx; Weighbridge 6.jpg; Addition 9 Project File v2.doc; Summary Clyde Run.xlsx; Weighbridge Records; Woodbury Hill Summary.xlsx - The missing dates were confirmed regarding Lake Leake. The volumes presented for those dates correlate to Lake Leake Summation of Weighbridge Records.xlsx. However, the values for pulp in Lake Leake Summation of Weighbridge Records.xlsx do not correlate to those in PD Table 6. Please update PD Table 6 Accordingly. Regarding Clyde Run And Woodbury Tier, the values correlate between PD Table 6 and the summary excel files. However the values for sawlogs in Summary Clyde Run.xlsx do not correlate to the weighbridge records (images 1 and 2). These values sum to 42.03 vs.56.74 or 39.72. Also, the values in Woodbury Hill Summary.xlsx do not correlate to the weighbridge records (see pages 1 and 3). Please revise accordingly. Also the true value of the units in the weighbridge records for Northern Clyde Run (images 1 and 2) is currently unknown. Based on the weighbridge records for other areas, these could be either cubic meters or tonnes. For both Northern Clyde Run and Woodbury Hill, it appears cubic meters are being converted to tonnes by multiplying by 0.7, which would represent dry tonnes vs. green tonnes. Please identify what the units in the weighbridge records for Northern Clyde Run (images 1 and 2) are, if these are in tonnes simply sum. If these are in cubic meters, please convert to green tonnes vs. dry tonnes so that the units in PD Table 6 are consistent across all volumes. The conversion from cubic meters to green tonnes applies to Woodbury Tier as well. Please contact if further clarification is needed. This was communicated to the client via email on 05 September 2013. Project proponent responded on 10 September 2013 - <i>Values are all consistent and expressed in Green Tonnes. The conversion factor for Dry to Green for native Eucalypts is referenced on page 6 of the report provided titled: 'biomass_report_rothe_170713 - Conversion reference (page 6)'. Values in table 6 and the text in the PDD and Monitoring report are consistent.</i> 3 missing dates email.docx; Lake Leake Summation of Weighbridge Records.xlsx; Weighbridge 6.jpg; Addition 9 Project File v2.doc; Summary Clyde Run.xlsx; Weighbridge Records; Woodbury Hill Summary.xlsx - Review of the updated files indicates that all values are still not consistent. That is, for Woodbury Hill, the Weighbridge records do not correlate to Woodbury Hill Summary.xlsx, the PD, or the Monitoring Report. All else is well. Please revise these three documents to be consistent with the Weighbridge records for Woodbury Hill. The values should equal 1083.78 T of pulp and 51.73 T of sawlog, respectively. These values reflect the weighbridge records and the provided conversion factor for native eucalyptus. This was communicated to the client via email on 11 September 2013. Project proponent provided updated documents on 13 September 2013 - VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 9 Project File v3.doc - Confirmed that the values were updated appropriately in both the PD and the Monitoring Report. Item is addressed.	
Date NCR closed:	17 September 2013

46. Clarification (VM0010, VM0010_ADD9, line 106)

Validation
VCS Criteria: VM0010 V 1.1, Step 5 – Project Leakage, Step 5.1 Activity shifting leakage, There may be no leakage due to activity shifting. Where the project proponent controls multiple parcels of land within the country the project proponent must demonstrate that the management plans and/or land-use designations of other lands they control have not materially changed as a result of the planned project (designating new lands as timber concessions or increasing harvest rates in lands already managed for timber) because such changes could lead to reductions in carbon stocks or increases in GHG emissions. - This must be demonstrated through: historical records showing trends in harvest volumes paired with records from the with project time

period showing no deviation from historical trends; forest management plans prepared ≥24 months prior to the start of the project showing harvest plans on all owned/managed lands paired with records from the with-project time period showing no deviation from management plans		
Evidence Used to Assess Conformance: Project File Section 1.13, Monitoring report Section 3.2		
Findings: Also, project File Section 1.13 states "Table No. 06 above confirms that during the 24 months prior to the project 15,000 tonnes of timber were removed from the forest owned by the proponent. Table 6 does not show 15,000 tonnes harvested during the 24 months prior to project initiation.		
Clarification (CL): Addition 9 Project File Section 1.13 states "Table No. 06 above confirms that during the 24 months prior to the project 15,000 tonnes of timber were removed from the forest owned by the proponent." Table 6 does not show 15,000 tonnes harvested during the 24 months prior to project initiation. Please update the quoted text in Addition 9 Project File Section 1.13 accordingly.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Table 6, Addition 9 has been updated to accurately show the logging volumes ‘during the 24 months prior to the project initiation. These values sum to a total of 9869.7 tonnes during the 24 month period prior to the project initiation. The text in section 1.13 and Table 6 in the Project File has been updated. The corresponding text in section 2.1 of the Monitoring Report and Table 6 has been updated to reflect this change. The figures provided reflect those in Tables 6 in the Project File and Monitoring Report and are supported by Weighbridge records (provided in the drop box folder titled <i>NCR 69, 70,71 and 72 Addition 9 Weighbridge Records</i> .		
Findings: This item has been updated as indicated, however the totals do not add up to the same totals as the project proponent. The project file indicates 9829.8 tons and the monitoring report indicates 9869.7 tons. The table shows cubic meters as well as tons. If the figures can be confirmed, the basic premise that the project owner is not harvesting more on their other lands is confirmed; rather the evidence in the report and the project file needs to be clear and correct.		
Clarification (CL): Please correct the figures so they are both the same between the project file and the monitoring report. Please also establish one metric to report (tons preferably) and only report the figures presented in that one metric. This will save confusion in the future and show transparency in the process. Further, this NCR will remain pending the information presented in NCR 67, as the info presented (<i>NCR 69, 70,71 and 72 Addition 9 Weighbridge Records</i>) does not help to clear up the source of the figures presented in table 6 of the project file.		
Date issued:	01 August 2013	
Project proponent response/actions:	Date Received:	14 August 2013
The figures have been corrected and now consistently reported as tons in both the PDD and the monitoring report. Each individual logging event in Table 6 has been established from the available records that have been provided by the project proponent to the project developer. Please refer to the folder titled ‘ <i>NCR #67 Table 6 – Evidence</i> ’. Text has also been added in section 1.13 stating; <i>Table No. 06 above has been compiled from all available records from the project proponent. These included weighbridge records, receipts for payment and forest practices plans. All of this information and summations have been provided to the validation agency for review.</i> In terms of the information contained within the weighbridge records and the FPP cover pages, this is the extent of the information that these documents contain with regard to volumes and product. . In terms of correlation with land areas, this is formed from the records and statements provided by the		

project proponent. There are no other forms of evidence that can be provided.		
Findings: - Addition 9 project file v2.doc Section 1.13/ Monitoring report Section 2.1-The figures have been converted to report all volumes in tons. The values reported in the text of 1.13 and 2.1 are not the same and neither value sums to the figures in Table 6 and Table 5.		
Clarification (CL): Please correct the values in the text of sections 1.13 and 2.1 so they are both the same between the project file and the monitoring report. Further, this NCR will remain pending the information presented in NCR 67, as the info presented (<i>NCR 69, 70,71 and 72 Addition 9 Weighbridge Records</i>) does not help to clear up the source of the figures presented in table 6 of the project file.		
Date issued:	26 August 2013	
Project proponent response/actions:	Date Received:	TBD
The values in section 1.13 and 2.1 are now consistent between the monitoring report and the project file. Please refer to the response for NCR 67 to confirm the source of the figures presented in table 6 of the project file. All of the information sources are provided to the validator for review.		
Evidence used to close CL: VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 9 Project File v2.doc - Confirmed that in section 1.13 and 2.1 are now consistent between the project file and the Monitoring Report. However, the sum of the values from the tables for the 24 month period prior to project commencement does not equal the value reported in the text (i.e. sum is 8062.47 tonnes vs. 8063.01 reported in the text). Please revise the value reported in the text to be consistent with the sum of the values from the table noting that the values in the tables will change due to Item # 67 Above. This was communicated to the client via email on 05 September 2013. Project proponent responded on 10 September 2013 – <i>Values are all consistent and expressed in Green Tonnes. The conversion factor for Dry to Green for native Eucalypts is referenced on page 6 of the report provided titled: 'biomass_report_rothe_170713 - Conversion reference (page 6)'. Values in table 6 and the text in the PDD and Monitoring report are consistent.</i> 3 missing dates email.docx; Lake Leake Summation of Weighbridge Records.xlsx; Weighbridge 6.jpg; Addition 9 Project File v2.doc; Summary Clyde Run.xlsx; Weighbridge Records; Woodbury Hill Summary.xlsx - Confirmed the values in the text to be consistent with the sum of the values from the table in both the PD and the monitoring report. However, these values will change due to Item # 67 Above. Please revise accordingly in addressing Item # 67 above. This was communicated to the client via email on 11 September 2013. Project proponent provided updated documents on 13 September 2013 - VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 9 Project File v3.doc - Confirmed the values in the text to be consistent with the sum of the values from the table in both the PD and the monitoring report. Item is addressed.		
Date CL closed:	17 September 2013	

47. Non-Conformity Report (VM0010, VM0010_ADD9, line 119)

Validation
VCS Criteria: VM0010 V 1.1, Step 7.1 Adjustment for uncertainty, Estimated greenhouse gas emissions and emission reductions from IFM activities have uncertainties associated with parameters and coefficients including estimates of area, carbon stocks, regrowth and expansion factors. It is assumed that the uncertainties associated with input data are available, either as default uncertainty values given in most recent IPCC guidelines, or as statistical estimates based on sampling - Inventory Sampling Error
Evidence Used to Assess Conformance: Validated PD Section 4.4; Project File Section 3.4; Addition 9 Project Calculations.xlsm; Addition 10 Project Calculations.xlsm
Findings: Project File indicates that "The sampling error is automatically calculated by the Winrock Sampling Calculator, according to the error level for the number of plots completed for that stratum."

It appears that the Standard Error was calculated for each stratum in the "Winrock_calculations" tab. However, these values do not correlate to those in the Equation 25 tab. Additionally, the methodology calls uncertainty to be expressed at the 95 CI where it exceeds 15 % of the mean. These were calculated independently for each stratum and do not match the values in the Equation 25 Tab. Additionally, the sampling error is included in the project but not the baseline; baseline harvest volumes are based on the inventory, so should that error not be applicable the baseline as well?

Non-conformity report (NCR): Please examine the values for Sampling Errors in the "Eq25" tab of both Addition 9 Project Calculations.xlsm and Addition 10 Project Calculations.xlsm. These values do not appear to correlate with values produce by the Winrock Calculator as indicated. Please explain/update. Also, these values do not appear to be expressed at the 95 % CI. Please explain/update. Lastly, as extracted volumes in the baseline are a result of field measurements, please justify the non-inclusion of the uncertainty associated with Sampling Errors in the baseline. Else account for it accordingly in the "Eq25" Tab

Date issued: 14 June 2013

Project proponent response/actions: **Date Received:** TBD

The values in the sampling error column in equation 25 have been reviewed and have been found to correlate with the Winrock values unlike this NCR suggests. To obtain the sampling error from Winrock, the error level is changed until it suggests that the number of plots required for the strata is more than the number of plots actually sampled.

For example, in Addition 9, Strata 1, 6 plots in total were sampled from. However, at an error level of 15% the number of plots required was 1. The error level is decreased until the number of plots required is over 6. This error level is 4.7% (at 4.6% the number of plots required is 7 and therefore the number of plots sampled from would not be sufficient). This is done for every strata.

The confidence level for addition 9 and 10 in the Winrock calculator is 95% unlike the NCR suggests.

The sampling error is only included once for each strata because by including it in the baseline as well as the project scenario uncertainty, the error is included twice in the project uncertainty. This should not be the case.

Findings: Addition 9 Project Calculations.xlsm; Addition 10 Project Calculations.xlsm - The verifier is able to follow the process described in the response and see how the calculated sampling errors correlate with the Winrock Calculator. However, this method of quantification does not represent % error expressed at the 95 % CI. The verifier has independently calculated % error as per standard statistical practices (i.e. Mean +/- t*SE) and the results are much different. The verifier agrees that only including the Sampling Error in the project case is sufficient.

Non-conformity report (NCR) (01 August 2013): Please update the calculated inventory sampling errors appropriately.

Project proponent response/actions (14 August 2013): For each strata, the mean, SD and SEM are calculated in the "Winrock_calculations" tab of the calculation spreadsheet.

Addition 9 Uncertainty

Strata	1	2	3	4	5	6	7
Mean tC/ha	176.58	536.52	214.66	86.55	90.21	58.23	131.02
SE	22.02	160.66	24.57	20.59	9.43	10.61	14.91
t	1.96	1.96	1.96	1.96	1.96	1.96	1.96
t*SE	43.16	314.89	48.15	40.36	18.48	20.80	29.21
% Error	0.24	0.59	0.22	0.47	0.20	0.36	0.22

Including these % errors in the uncertainty calculations (Tab "Eq25"), the uncertainty is still $\leq 15\%$.

Addition 10 Uncertainty

Strata	1	2	3
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	Mean tC/ha	65.02	114.01	53.86
	SE	7.36	9.69	17.50
	t	1.96	1.96	1.96
	t*SE	14.43	18.99	34.31
	% Error	0.22	0.17	0.64

Including these % errors in the uncertainty calculations (Tab “Eq25”), the uncertainty is still ≤15%.

Findings: Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm – The verifier was able to confirm that the approach for uncertainty (i.e. Mean +/- t*SE), however the calculation of t is incorrect. The t value is dependent upon the number of samples for each given stratum. The verifier has found that including the correct t values results in an uncertainty value of > 15 % for Addition 9.

Non-conformity report (NCR): Please update the calculated inventory sampling errors using correct values for t for each stratum an uncertainty deduction as required.

Date issued:	26 August 2013
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Project proponent response/actions:	Date Received:	30 August 2013
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The values have been updated and the uncertainty for addition 9 has been changed to 16.1%. The relevant values in the PDD and the monitoring report have been updated to reflect this change.

Evidence used to close NCR: Addition 9 Project Calculations v3.xlsm; Addition 10 Project Calculations v3.xlsm - Addition 9 calculations were reviewed and errors in t values still exist. Specifically, for Strata 2, 3, and 5, the t values should be 3.18, 2.23, and 2.03, respectively. Additionally, Project File Appendix B and Monitoring Report Section 2.1 have not been updated. Monitoring Report Table 9 has been updated, but value for "Annual Voluntary carbon units generated once uncertainty and the VCS buffer (14.5%) have been considered (VCUs)" does not correlate to the project calculations. Please update the t values, PD and Monitoring Report accordingly (noting that VCU values may change based on the final determination of Items 76 and 80). Addition 10 calculations were reviewed and a small error in on t value (for Stratum 1) still exists. Changing this value to 2.03 reduces the overall uncertainty. After making this correction, however, combined uncertainty is still greater than 15%, yet no Confidence deduction has been applied. Please update the t value and apply the appropriate Confidence Deduction. The Project File, Monitoring Report Section 2.1, and Monitoring Report Table 9 will need to be updated after making these changes as well. This was communicated to the client via email on 05 September 2013.

Updated documents were provided by the project proponent on 10 September 2013 - Addition 9 Project File v3.doc; Addition 10 Project File v3.doc; VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 9 Project Calculations v5.xlsm; Addition 10 Project Calculations v5.xlsm - Confirmed that the correct t values and uncertainty deductions have been applied for both Additions 9 and 10. However, Appendix 2 of both project files need to be updated to show uncertainty expressed as a 95 % Confidence Interval (mean +/- t*SE). Also, Monitoring Report Table 7 needs updated to correlate with the calculations files. Also, Project File Table 2 for Addition 9 needs to be updated to show the correct Total Estimated ERs and Crediting Period. Lastly, Project File Table 2 for Addition 10 needs to be updated to show the correct Total Estimated ERs. This was communicated to the client via email on 11 September 2013.

Updated documents were provided by the project proponent on 13 September 2013 - Addition 9 Project File v3.doc; Addition 10 Project File v3.doc; VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 9 Project Calculations v6.xlsm; Addition 10 Project Calculations v6.xlsm - Appendix 2 of both Project files was not updated to show uncertainty expressed as a 95 % Confidence Interval (mean +/- t*SE). However, these Appendices show the correct Standard Deviations and thus is acceptable. Regarding Monitoring Report Table 7, it has been updated to correlate to Addition 9 Project Calculations v6.xlsm. The table does not correlate to Addition 10 Project Calculations v6.xlsm. Please update Monitoring Report Table 7 to correlate to Addition 10

Project Calculations v6.xlsm noting the following issue. In the "Site Data" Tab of Addition 10 Project Calculations v6.xlsm, there are several cases of duplicate tree records resulting in an overestimation of volumes: please correct. Regarding Addition 9 Project File Table 2, this was updated to show the correct Total Estimated ERs, but the Crediting Period and Average Annual ERs are now incorrect: please revise - crediting period = 23.54 years and Average Annual ERs = 13.209 tCO₂e. Addition 10 Project File Table 2 has been updated appropriately, but the values will change due to removal of the duplicate tree records - please revise this table accordingly after removing the duplicate tree records. Finally, Table 1 of both Project Files need updated to show the correct Annual VCUs. This was communicated to the project proponent via email on 17 September 2013. Updated documents were provided by the project proponent on 21 September 2013 - Confirmed that Addition 9 Project File table 2 has been updated accordingly. Confirmed that Table 1 of Addition 9 Project File has been updated accordingly. Confirmed that Monitoring Report Table 7 has been updated correlate to Addition 10 Project Calculations v7.xlsm. However, in the "Site Data" Tab of Addition 10 Project Calculations v7.xlsm, duplicate tree records still exist in Stratum 1, plot 100101, resulting in an overestimation of volumes: please correct and update Monitoring report Table 7 accordingly. Addition 10 Project File Table 1 has been updated appropriately, but the values will change due to removal of the duplicate tree records - please revise this table accordingly after removing the duplicate tree records. Finally, Addition 10 Project File Table 2 has been updated appropriately for the annual GHG reduction values, but the reported total and average are incorrect. However, the values will change due to removal of the duplicate tree records - please revise this table accordingly after removing the duplicate tree records. This was communicated to the project proponent on 27 September 2013. Updated documents were provided by the project proponent on 30 September 2013 - Addition 10 Project File v3.doc; VCS Monitoring Report Project 2 GROUPED April 2013 v2.doc; Addition 10 Project Calculations v8.xlsm - Confirmed that the duplicate tree records issue has been resolved, and that Monitoring Report Table 7 and Project File Tables 1 and 2 have been updated accordingly. Item is addressed.	
Date NCR closed:	02 October 2013

48. Clarification (VM0010, VM0010_ADD9, line 121)

Validation	
VCS Criteria: VM0010 V 1.1, Step 7.1 Adjustment for uncertainty, Estimated greenhouse gas emissions and emission reductions from IFM activities have uncertainties associated with parameters and coefficients including estimates of area, carbon stocks, regrowth and expansion factors. It is assumed that the uncertainties associated with input data are available, either as default uncertainty values given in most recent IPCC guidelines, or as statistical estimates based on sampling – Harvest levels	
Evidence Used to Assess Conformance: Validated PD Section 4.4; Project File Section 3.4; Addition 9 Project Calculations.xlsm; Addition 9 Project Calculations.xlsm	
Findings: Project Files state: "The uncertainty surrounding the targeted harvest levels will be subject to the landowners' logging history, understanding of the forest (as compared to fieldwork data and FullCAM modeling) and involvement with historical harvesting operations. This level of uncertainty is determined in accordance with the Forests Alive' standard operating procedures for IFM calculations." The SOPs for IFM calculations are fairly general regarding this.	
Clarification (CL): The SOPs for IFM calculations are fairly general regarding determining the uncertainty associated with logging projections. Please show the verifier how uncertainties associated with harvest levels were determined for both Addition 9 and 10 and explain why they vary between strata for Addition 9.	
Date issued:	14 June 2013

Project proponent response/actions:	Date Received:	TBD
In relation to strata variations of uncertainty for Addition 9, please refer to the section titled 'uncertainty' in the Addition 9 Timber Harvest Plan in the folder titled, 'NCR 4,5,6,7,9,18,21,22,23,24 and 67, 74 Timber Harvest Plan Justification'.		
Evidence used to close CL: The included information shows how each of the strata were assigned a different uncertainty level based on the information that was available. Given that this is not a calculated metric in this case, rather an estimate, verifiers feel that the estimates of uncertainty appear to be relevant and reasonable. Issue addressed.		
Date CL closed:	30 July 2013	

49. Non-Conformity Report (VM0010, VM0010_ADD9, line 148)

Validation		
VCS Criteria: VM0010 V 1.1 - Step 8.6 Conservative approach and uncertainty - Project proponents will also apply all relevant equations for the ex-ante calculation of net anthropogenic GHG removals by sinks with care and provide transparent estimations for the parameters that are monitored during the project crediting period. These estimates shall be based on measured or existing published data where possible and project proponents should retain a conservative approach; that is, if different values for a parameter are equally plausible, a value that does not lead to over-estimation of net anthropogenic GHG removals by sinks must be selected.		
Evidence Used to Assess Conformance: Project File Section 3.1; Addition 9 Project Calculations.xlsm; Addition 10 Project Calculations.xlsm		
Findings: The allometrics from Keith et. al. provide consistently lower volumes than those of the FFT and this is not adequately justified. Use of the Keith equations would be more conservative.		
Non-conformity report (NCR): The allometrics from Keith et. al. provide consistently lower volumes than those of the FFT for Both Additions 9 and 10. Please justify how the FFT is considered to be a more conservative or more appropriate approach vs. Keith et. al. Else, quantify merchantable volume (m ³ /tree) using the allometrics from Keith et. al for both Additions 9 and 10.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
The process for additions 9 and 10 replicates the process for all other additions, Downie and Pilot. Importantly, Section 4.2 of the Validated Grouped Project PDD V1.20 <i>requires the application of the FFT and explains why it is more appropriate than Keith et al.</i> In summary: Keith et.al allometrics comprise generic allometrics for sclerophyllous forest and woodland species and are based upon samples from 36 sites across Southern Australia. A significant proportion of the difference between equations for particular locations or species can often be explained by limited sampling. The FFT is a tool developed for application in the context of commercial forest management and calculating merchantable volumes for forest species specifically within Tasmania. The FFT allometrics are based upon thousands of records of tree inventory data and volumes from Tasmanian native forests. Essentially, the FFT is more appropriate and more accurate than Keith et al because it is based upon thousands of species records across Tasmania as opposed to generic allometrics for species across southern Australia. General allometric equations, based on substantial datasets for are preferential selected because they provide a robust compromise between precision and simplicity (Eamus et al. 2000, Chave et al. 2005, Williams et al. 2005). Significantly, given that the IFM projects relate to commercial forest species, they are amongst the most comprehensive allometrics for these speices available. In addition, FFT is based upon geographical distributions and variations in topopgrahy, soil and climate that are specific to Tasmania. For the reasons outlined above, the Tasmanian specific, significant and growing database of inventory data underpinning the FFT is a far more appropriate tool to apply to the Tasmanian IFM projects than generic allometrics		

that are not specific to Tasmania and are based upon limited sampling.	
Evidence used to close NCR: Given that the FFT was developed from thousands of trees across Tasmania, and the use of this tool was previously validated, and the project makes a good case for its use, this item will be considered addressed. The Keith et al paper was reviewed and found that while there were only 135 actual trees used to derive this equation, the paper also summarized the great variance found within the trees used for development of the allometric. Further, the allometric tends to be highly variable when using it to derive volumes for larger trees. Given that the project tested the FFT results against trees of the larger end of the range, it is not surprising that the comparison showed that Keith equations were lower in volume. Finally, the Keith equations were developed from trees off the island of Tasmania, which leads further strength to the argument for using the FFT. Issue addressed. Notes on the FFT from the Validated Grouped Project PDD. "This program was developed by Private Forests Tasmania, a statutory authority funded by the Tasmanian government and private forest owners. The allometrics in the Toolbox were developed from an extensive collection of field data by Forestry Tasmania, the government department responsible for measuring State Forests. They were therefore developed from Tasmanian tree species growing locally, i.e. in climatic and geographic conditions typical of the species and state."	
Date NCR closed:	31 July 2013

50. Clarification (VM0010, VM0010_ADD10, line 29)

Validation		
VCS Criteria: VM0010 V 1.1, STEP 3 - Baseline Scenario Greenhouse Gas Emissions - Calculation of baseline scenario greenhouse gas emissions requires the application of the equations presented at this step to complete the greenhouse gas accounts for all land parcels in the baseline case.		
Evidence Used to Assess Conformance: Addition 9 Project Calculations.xls; Addition 10 Project Calculations.xls		
Findings: Review of the project calculations files indicates that, in several cases, the calculations required by the methodology are being worked up based on the average at a stratum level. Though not explicit, the equations of the methodology require calculations to be worked up annually at a "land parcel" or harvest unit level. Review indicates this affects Equations 9, 10, 11, 12, 21, 22, 23, and 24.		
Clarification (CL): For both Additions 9 and 10, it does not appear that equations 9, 10, 11, 12, 21, 22, 23, and 24 are being applied annually and at a "land parcel" level as required by VM0010. Ultimately, this produces errant results in the quantification of both ex-ante and ex-post net GHG reductions. Please update the calculations procedures for these equations or justify why this has been omitted. There should be 18 and 7 parcels, respectively, individually calculated for Addition 9 and 10 for each year of the crediting period.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
When calculating changes in carbon stocks a strata level has been chosen. The land parcels are considered when developing the baseline scenario, but are modelled at a strata level in FullCAM. This has been chosen because the model is calibrated using the field survey data which is sampled at a strata level. The validated grouped PDD discussed this in more detail. Particularly, the use of FullCAM for calculating the carbon sequestration in the baseline scenario (equation 8, page 54) and how the readings from FullCAM are fed into equation 9. As a result, the equations that follow also hold the strata structure. Previous validations have also addressed the use of FullCAM for equation 9. The pilot project validation report states: “Equation 9 is presented in the spreadsheets tab titled 'baseline scenario'. This equation is correctly applied with the figures for the regrowth rate of forest post timber harvest for each stratum coming from the Australian Governments FullCAM model. This model is the industry best		

practice in Australia and is part of a Tier 3 accounting framework. The model is spatially and temporally explicit. The model was appropriately calibrated for the area based on the field measurements taken in the stratified plots. This stratification approach was checked by the validator and found to be based on sound assumptions and data. While use of FullCAM in this context is a minor deviation from the Methodology as it is worded it does follow the spirit of the Methodology, being a comparable option to “published data on forest growth”. No validation or verification of the model is required by the Methodology.” (page 31 of the Pilot Project Validation Report available on the VCS website).

The Grouped Project was designed around the structure of the pilot project. The comments in the original validation report states:

“Carbon sequestration in the baseline scenario (after planned timber harvest) is based on local species growth rates as modeled by FullCAM. Redd Forests uses site-specific data to predict native regeneration rates after selective logging and clearfell events.

The strata within each Project activity instance will be individually modelled according to their specific logging histories and Projections for the baseline scenario. Two values will be extracted from FullCAM for the baseline scenario. Firstly, the merchantable volume of timber (tree stems in m³/ha) will be used in Equations 3 and 4 to confirm the possible volume of extracted timber for each harvest.

Secondly, the carbon stock of aboveground trees (tC/ha) will be used to determine the sequestration according to Equation 9. The FullCAM model is an Internationally recognized Tier 3 methodology and is capable of generating site and species specific re-growth estimates.” (page 37 of the first Grouped Project validation report- available on the VCS website)

This process was initially decided upon during the pilot project which trialed this methodology in 2010. Subsequently all the projects have been validated using a strata level approach as suggested in the validated PDDs.

Findings: PROJ_DESC_641_12MAY2011.pdf; Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm; VM0010 Methodology for IFM v1.0 (valid until 9 Nov 2011)_0.pdf - The verifier understands that FullCAM modeling occurs at the strata level and that the Validated grouped Project PD indicates that FullCAM will be used for Equation 9. This justification is sound. However, given that the equations 9, 10, 11, 12, 21, 22, 23, and 24 follow the strata approach (as indicated in your response), the validator cannot confirm that the quantification procedures are in compliance with VM0010 v1.0. That is, these equations are not being applied annually at a "land parcel" or harvest unit level. "Land parcels," or harvest units are a temporal unit and represent a given land area harvested in a given year. The FullCAM outputs used for equation 9 are on a tC/ha basis, and, as such, can easily be applied to a harvest unit or "land parcel" area within a given stratum. The strata approach, as defined by the project proponent, does not follow the "land parcel," or harvest unit, temporal approach, as they are harvested at multiple times over the crediting period.

Clarification (CL): Please provide a clear demonstration that the quantification approach is in compliance with equations 9, 10, 11, 12, 21, 22, 23, and 24 of VM0010 V1.1.

Date issued: 01 August 2013

Project proponent response/actions: **Date Received:** 14 August 2013

It is wrong to suggest that the equations temporal unit is lost in the treatment of equations 9, 10, 11, 12, 21, 22, 23, and 24. The calculation file shows a list of planned harvest events in each strata in different years (in the “site_details” tab of the calculations). In this tab, the area to be logged and the mass extracted are provided. The only difference in this case is that any smaller parcels, which are harvested in the same year in the same strata, are treated as one logging event for ease in the calculations process.

What is also clear in our treatment of the calculations is the use of time steps throughout the project crediting period. Harvest events remain in the year they are originally assigned allowing for the equations to be treated temporally.

It is indicated in the findings that the potential issue is that some land parcels “are harvested at multiple times over the crediting period”. To be clear on the approach, at most, in these Tasmanian IFM projects, a

land parcel can be harvested twice in the crediting period. In these instances there will be a thin and a cut year of roughly 20-30 years apart depending on their logging rotation. This is not the case either Addition 9 or 10. There are simply no areas in this project that are to be “harvested twice”.

The tables below demonstrate where the events allocated are spatially discreet. The total area to be harvested is not greater than the project area:

ADDITION 9	Year	Area to be logged (ha)	Area of strata (ha)	Percentage area of Strata
<i>Stratum 1</i>	2017	27.62	27.62	100
<i>Stratum 2</i>	2017	14.68	14.68	100
<i>Stratum 3</i>	2015	51	170.63	30
<i>Stratum 3</i>	2025	26.55	170.63	16
<i>Stratum 4</i>	2013	44.24	247.67	18
<i>Stratum 4</i>	2015	82.45	247.67	33
<i>Stratum 4</i>	2025	19.44	247.67	8
<i>Stratum 5</i>	2013	145.13	1,328.47	11
<i>Stratum 5</i>	2015	75.4	1,328.47	6
<i>Stratum 5</i>	2016	77.67	1,328.47	6
<i>Stratum 5</i>	2018	120	1,328.47	9
<i>Stratum 5</i>	2020	116.55	1,328.47	9
<i>Stratum 5</i>	2022	125	1,328.47	9
<i>Stratum 6</i>	2016	16.68	239.33	7
<i>Stratum 6</i>	2020	125.41	239.33	52
<i>Stratum 6</i>	2027	92.86	239.33	39
<i>Stratum 7</i>	2013	88.91	373.98	24
<i>Stratum 7</i>	2015	81.34	373.98	22
TOTAL		1,330.93	2,402.38	55

ADDITION 10	Year	Area to be logged (ha)	Area of strata (ha)	Percentage area of Strata
<i>Stratum 1</i>	2013	265.7	505.25	53
<i>Stratum 1</i>	2015	43.41	505.25	9
<i>Stratum 1</i>	2020	118.33	505.25	23
<i>Stratum 2</i>	2015	67.85	273.66	25
<i>Stratum 2</i>	2020	1.75	273.66	1
<i>Stratum 2</i>	2028	155.37	273.66	57
<i>Stratum 3</i>	2015	34.45	71.65	48
TOTAL		686.86	850.56	81

In equation 9, the harvest years and the area to be harvested are provided in strata headings. The methodology (version 1.1) states in the “Where:” section of equation 9 that “RGR_i ; regrowth rate of forest post timber harvest for stratum i” (page 26). The approach for additions 9 and 10 has been to use the FullCAM on a strata basis providing the regrowth at a strata level as the methodology requests. For equation 9 it also requests that the area be “the area of stratum i in land parcel p”. In this case, the area of the stratum has already been provided in the area column for the relevant year of harvest. The sequestration is only calculated for the area harvested (not the area of the stratum) and therefore the approach is consistent with the methodology.

Equation 10 also identifies strata headings and retains the temporal approach which is entirely consistent with the ‘land parcel’ approach. The area harvested again is displayed in equation 10 and the year is also indicated. The whole project has been represented in time steps. The “Where:” section of equation 10

requests that the change in carbon stock in a carbon pool resulting from a timber harvest in stratum i, land parcel p is to be used. The calculations show this as follows (example from equation 10 for addition 10 strata 1):

	A	B	C	D	E	F	
1	EQUATION 10 (Net change in forest carbon stock in the baseline scenario)						
2	1						
			Change in carbon stock from dead wood resulting from timber harvest (tc):	Change in carbon stock resulting from wood product conversion and retirement (tc)	Carbon sequestration from forest growth (tc):	Net change in carbon stock in the baseline scenario (tc):	
3	Year	Area harvested (ha):					Y
4	2012	0	0	0	0	0	
5	2013	265.7	4,406	6,026	0	10,432	
6	2014	0	0	0	257	-257	
7	2015	43.41	762	1,037	0	1,799	
8	2016	0	0	0	298	-298	
9	2017	0	0	0	284	-284	

The change in carbon stock for each land parcel has been shown for each year a harvest takes place. The area to be harvested (ie the land parcel area) is shown. The equation has been presented in a time step manner to show when each harvest occurs and when each carbon stock change is expected.

For equation 11 the methodology states “in order to generate the annual carbon stock change in the baseline scenario, the total net change in carbon stocks across all parcels harvested within the project crediting period is divided by the project crediting period” (page 27). This is what has been done in equation 11 but for each strata. The total project baseline emissions are the sum of these. Significantly, at this point, it is irrelevant whether the net change in carbon stock is provided for each strata, or the project area because the baseline emissions are identical.

This also applies to equation 12.

Equations 21-23 are the project scenario equivalents of equations 10-12 that were for the baseline scenario. The methodology at this point requests for the calculations to be conducted on a project level. Forests Alive have done the same as the baseline scenario where the emissions (or emission reductions) are shown at a strata level. This is because the sequestration from forest growth is done using FullCAM and as equation 16 requests, the calculation should be done at a strata level. There are no land parcels in the project scenario because a land parcel is a way of describing an area that is to undergo a logging event in year t. There should be no logging events in the project scenario. The strata accounts for the entire project area.

Equation 22 shows the net change in GHG emissions in the project scenario since the project activity but in strata form (keeping to what was done previously). The equation asks this to be on a project level, which is the “sum” of all strata GHG emissions and reductions. The same could be said for equation 23.

Finally, in equation 24 the net GHG emissions from the project and baseline scenarios are used to calculate the project wide avoided emissions. This would be the same regardless of whether it was displayed in a strata or a project level because the project level is simply the sum of all strata.

There are benefits for keeping these calculations at a strata level until equation 24. Fire and natural disturbance can happen in different strata which have different carbon stocks. The methodology requires these calculations to be done at a project level but this ignores the differences between strata. It can also be useful for comparison purposes.

These projects do follow the intent of the methodology in determining the carbon stock changes from harvesting events in the project area. The land parcels, although not treated with their own headings, are

present in the calculations and the equations do observe only the area harvested in each year for the baseline scenario.

It is clear that the information that was intended to be present at a land parcel scale has not been lost in this approach, nor has this approach provided any changes to the carbon calculation process that would have any impact upon the quantification of avoided emissions.

Findings: PROJ_DESC_641_12MAY2011.pdf; Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm; VM0010 Methodology for IFM v1.0 (valid until 9 Nov 2011)_0.pdf - The proponent referenced the “site_details” tab of the calculations files and pointed to the fact that none of the land parcels in Addition 9 or 10 are being harvested more than once in the project time period.

With regards to equation 9, as previously determined the approach of using FullCAM on a strata basis for regrowth is acceptable as output is in tC/ha basis. The proponent states that “In this case, the area of the stratum has already been provided in the area column for the relevant year of harvest. The sequestration is only calculated for the area harvested (not the area of the stratum) and therefore the approach is consistent with the methodology.” It is clear that land parcels are incorporated into the calculations, however it is unclear how annual values of equation 9 are being completed based on those land parcels, thus satisfying the requirement of the use of the area of stratum i in land parcel p . The approach used by the proponent incorporates multiple land parcels into the calculation of equation 9, with the exception for the first harvested land parcel in a stratum. Additionally, it appears that the parameter $TH_{i,p}$ could not be correctly applied for a given land parcel in a given year post harvest, as required by the methodology. It is also unclear why regrowth is 0 for land parcels that have been previously harvested during the harvest year of a new land parcel.

With regards to equation 10, it is clear that lands parcels are incorporated into equation 10, however it remains unclear how the inputs of equation 10 include annual calculations based on a land parcel level, as the calculation of equation 9 should have resulted in the annual calculation of change in carbon stock regrowth for a given land parcel.

With regards to equations 11-12 and 21-23, it is understood that these are largely calculated at a project level; however they are inherently based on the inputs from earlier equations requiring correct calculation annually at a land parcel level. Additionally, equations 11-12 and 21-23 should be calculated on an annual level, as required by the methodology, the current approach does not appear to follow this method of calculation.

Clarification (CL): Please clarify how individual land parcels are being calculated in equation 9 as required by the methodology, giving specific response to multiple harvests within a stratum; the value of Th , for a given crediting year; and 0 regrowth values for land parcels that are not undergoing harvests in a given period. Additionally, please provide a clear description of those correct resultant values are being incorporated into equation 10. Additionally demonstrate how equations 11-12 and 21-23 are calculated on an annual basis, as required by the methodology.

Date issued: 26 August 2013

Project proponent response/actions:	Date Received:	TBD
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This response is being clarified in a skype meeting with the lead developer.

The land parcels have now been modelled separately in the FullCAM model. The FullCAM outputs have been provided on the equation 9 tab of addition 9 and 10. The FullCAM PLOs are provided for these parcels. The parcel sequestrations are summed to strata level in equation 9 and are used in equation 10. We address TH in NCR #80.

On page 27 of the methodology v1.1 it states;

“In order to generate the annual carbon stock change in the baseline scenario, the total net change in carbon stocks across all parcels harvested within the project crediting period is divided by the project crediting period.

This annual net change in carbon stocks is multiplied by the time elapsed since the start of the project activity to determine the net change in carbon stock across all parcels in the baseline scenario since the

start of the project activity.”

Equation 11 takes the total net change in carbon stocks over the project and divides these by the crediting period. The next part of equation 11 states that it should be multiplied by the time since the start of the project. This is not applicable in our projects in equation 11 because the projects are verified and issued credits on an annual basis. The time since the start of the project is 1 year. In a verification event the time since the start of the project would be 2,3,4... years but because credits are issued each year the change in carbon stocks should not be multiplied by these years because this will invoke double counting.

The net change in carbon stock in the baseline scenario is divided by the crediting period, therefore the emissions are provided for each annual step for the project lifetime as demonstrated;

Project length (by example); 10 years from mid 2010- mid 2020

Crediting period (by example); 8 years starting mid 2012 (first issuance mid 2013)

Total change in carbon stock in baseline scenario in project lifetime; 800tC

Carbon stock / crediting period = $800 / 8 = 100 \text{ tC/yr}$

These are issued as follows;

Year	No of years since project start		(if multiplied by time since project start)
2010	0		
2011	1		
2012	2		
2013	3	100	300
2014	4	100	400
2015	5	100	500
2016	6	100	600
2017	7	100	700
2018	8	100	800
2019	9	100	900
2020	10	100	1,000
Total		800	

What the inclusion of the time since project start date has failed to take into account is that in a grouped project, the project length and the crediting period length can be different lengths of time. Therefore, the time since project start date should be time since the crediting period start date which will provide the following;

Year	No of years since project start	(if multiplied by time since credit period start)
2010	0	
2011	1	
2012	2	
2013	3	100
2014	4	200
2015	5	300
2016	6	400
2017	7	500
2018	8	600
2019	9	700
2020	10	800
Total		

Equation 12 uses equation 11 outputs and is therefore treated identically.

Equation 21 is treated annually as shown with the following screenshot;

EQUATION 21 (Net greenhouse gas emissions in the project scenario)

1						
Year:	Annual carbon stock change in aboveground biomass of trees (tCO ₂ -e):	Net greenhouse gas emissions resulting from fire disturbance in the project case (tCO ₂ -e):	Net greenhouse gas emissions resulting from non-fire disturbance in the project case (tCO ₂ -e):	Net carbon stock changes as a result of illegal logging (tCO ₂ -e):	Net greenhouse gas emissions in the project scenario (tCO ₂ -e)	
2012	3.04	18.13	0.00	0	-15.09	
2013	3.04	18.13	0.00	0	-15.09	
2014	3.04	18.13	0.00	0	-15.09	
2015	3.04	18.13	0.00	0	-15.09	
2016	3.04	18.13	0.00	0	-15.09	
2017	3.04	18.13	0.00	0	-15.09	
2018	3.04	18.13	0.00	0	-15.09	
2019	3.04	18.13	0.00	0	-15.09	
2020	3.04	18.13	0.00	0	-15.09	
2021	3.04	18.13	0.00	0	-15.09	
2022	2.03	18.13	0.00	0	-16.10	
2023	3.04	18.13	0.00	0	-15.09	

In equation 22, the same issue arises where by the number of years elapsed is used. The same logic has been applied here as to equation 11 where by the credits are issued annually and therefore the emissions in the project scenario are represented as annual increments to avoid double counting and to ensure conservativeness.

Leakage (equation 23) can therefore be addressed at an annual level during each verification year.

Evidence used to close CL: The validator identified inconsistencies and missing values in the use of “% Biomass Extracted” for reduction of the regrowth rate. Please ensure that the appropriate “Biomass Extracted” rates are applied for each land parcel. Please note that this issue was identified prior to Forest Alive’s submittal of the Version 5 calculations.

Equation 10 - Please adjust cells I27 of Addition 9 and I26 of Addition 10 to appropriately account for the crediting period. The net change since the start of the project in year 2035 should be equal to cell E1 for both additions. This was communicated to the client on 06 September 2013 via email.

Project proponent responded on 10 September 2013 – *The changes required by the validators after the correspondence with the Methodology Developers have been made. These include the TH in equation 9 has been reduced by 1, and the equation 11 now correctly identifies the number of avoided emissions (this was incorrectly referenced as equation 10 in the request).*

Confirmed that the appropriate adjustment was made for Equation 11 for both Additions 9 and 10.

Confirmed that the appropriate "Biomass Extracted" rates were applied for Equation 9 at the land parcel level for Addition 9. However, this could not be confirmed for addition 10 because the calculations are not transparent. That is, the values used to determine RGRi for each land parcel are distinct values that have been pasted. Please re-submit Addition 10 Project Calculations v5.xlsm with transparent quantification of RGRi for each land parcel so that the validator can confirm that the appropriate "Biomass Extracted" rates were applied in Equation 9. This was communicated to the client on 11 September 2013 via email.

Project proponent provided updated documents on 13 September 2013 - Confirmed that the appropriate "Biomass Extracted" rates were applied for Equation 9 at the land parcel level for Addition 10. Item is addressed.

Date CL closed:

17 August 2013

51. Non-Conformity Report (VM0010, VM0010_ADD10, line 56)

Validation		
VCS Criteria: VM0010 V 1.1, Step 3.4 Change in carbon stocks due to forest regrowth after harvest. This step calculates $\Delta CRG_{i,p BSL}$, the carbon sequestration resulting from forest regrowth after timber harvest in stratum i in land parcel p; tC. The carbon sequestration in the baseline resulting from forest regrowth after timber harvest up to year t is equal to the forest regrowth rate multiplied by the number of years since timber harvest multiplied by the area of each stratum in each land parcel. - Therefore, carbon sequestration resulting from forest regrowth after timber harvest is calculated as: (See equation 9).		
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 3.1, Addition 10 Project Calculations.xls - Eq 9 worksheet		
Findings: See Equation 9 Worksheet - Unable to confirm application of the equation. The harvest years do not match up with the time period associated with harvests (e.g. Stratum 1 has a harvest in 2014, where it is prescribed in 2013 per the project file.)		
Non-conformity report (NCR): Please correct the years of harvest in the "Eq 9" Tab of Addition 10 Project Calculations.xls to match the years prescribed in the Project File.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Addition 10 project calculations, tab "Eq9"; Time of harvest has been corrected in the calculations to conform to the dates provided in the PDD.		
Evidence used to close NCR: Review of the ADD 10 Eq 9 has been corrected. Issue addressed.		
Date NCR closed:	31 July 2013	

52. Non-Conformity Report (VM0010, VM0010_ADD10, line 57)

Validation		
VCS Criteria: VM0010 V 1.1, Step 3.4 Change in carbon stocks due to forest regrowth after harvest. This step calculates $\Delta CRG_{i,p BSL}$, the carbon sequestration resulting from forest regrowth after timber harvest in stratum i in land parcel p; tC. The carbon sequestration in the baseline resulting from forest regrowth after timber harvest up to year t is equal to the forest regrowth rate multiplied by the number of years since timber harvest multiplied by the area of each stratum in each land parcel. - Therefore, carbon sequestration resulting from forest regrowth after timber harvest is calculated as: (See equation 9).		
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 3.1, Addition 10 Project Calculations.xls - Eq 9 worksheet		
Findings: Negative growth values are contained in the calculation; per the SOPs, negative values should be reduced to zero.		
Non-conformity report (NCR): Please ensure that negative values of forest regrowth are reduced to zero in the "Eq 9" Tab of Addition 10 Project Calculations.xls.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Addition 10 project calculations, tab "Eq9"; negative values have been fixed. Located in the drop box folder titled 'calculations'.		
Evidence used to close NCR: Negative values have been removed from the Eq9 tab. Issue addressed.		
Date NCR closed:	31 July 2013	

53. Non-Conformity Report (VM0010, VM0010_ADD10, line 59)

Validation		
VCS Criteria: VM0010 V 1.1, Step 3.4 Change in carbon stocks due to forest regrowth after harvest. This step calculates $\Delta CRG_{i,p BSL}$, the carbon sequestration resulting from forest regrowth after timber harvest in stratum i in land parcel p; tC. The carbon sequestration in the baseline resulting from forest regrowth after timber harvest up to year t is equal to the forest regrowth rate multiplied by the number of years since timber harvest multiplied by the area of each stratum in each land parcel. - Therefore, carbon sequestration resulting from forest regrowth after timber harvest is calculated as: (See equation 9).		
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 3.1, Addition 10 Project Calculations.xls - Eq 9 worksheet; Addition 9 Project File V.1.0 Section 3.1, Addition 9 Project Calculations.xls - Eq 9 worksheet		
Findings: Forest regrowth values are given for a stand prior to the execution of the prescribed harvest. Forest regrowth should only occur post-harvest for a given land parcel.		
Non-conformity report (NCR): Please remove forest regrowth rates prior to harvests, for a given land parcel in the "Eq 9" Tab of both Addition 9 Project Calculations.xls and Addition 10 Project Calculations.xls (e.g. no regrowth should occur for the 2013 Stratum 1 parcel for Addition 10 prior to 2013). Also, please explain why the change in carbon stocks from regrowth (as modeled by FullCAM) is multiplied by 0.3 up until the last year of harvest. Also, Stratum 2 for Addition 9 does not use this quantification process, please clarify.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Please refer to the document within the file titled 'NCR 79 Treatment of equation 9'.		
Evidence used to close NCR: Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm; VM0010 Methodology for IFM v1.0 (valid until 9 Nov 2011)_0.pdf; Equation 9 2013-06-27.docx - Project Calculations Files were reviewed. Confirmed that forest regrowth rates prior to harvests were removed for both Additions 9 and 10. Equation 9 2013-06-27.docx adequately explained why the change in carbon stocks from regrowth (as modeled by FullCAM) was being multiplied by 0.3 up until the last year of harvest. Modifications were made to the calculations for both additions to account for the biomass removed- simulating the regrowth of the lost biomass vs. the remaining biomass (previous method). Item is addressed.		
Date NCR closed:	01 August 2013	

54. Non-Conformity Report (VM0010, VM0010_ADD10, line 60)

Validation		
VCS Criteria: VM0010 V 1.1, Step 3.4 Change in carbon stocks due to forest regrowth after harvest. This step calculates $\Delta CRG_{i,p BSL}$, the carbon sequestration resulting from forest regrowth after timber harvest in stratum i in land parcel p; tC. The carbon sequestration in the baseline resulting from forest regrowth after timber harvest up to year t is equal to the forest regrowth rate multiplied by the number of years since timber harvest multiplied by the area of each stratum in each land parcel. - Therefore, carbon sequestration resulting from forest regrowth after timber harvest is calculated as: (See equation 9)		
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 3.1, Addition 10 Project Calculations.xls - Eq 9 worksheet; Addition 9 Project File V.1.0 Section 3.1, Addition 9 Project Calculations.xls - Eq 9 worksheet		
Findings: Land parcels are not calculated using the given equation. Carbon sequestration resulting from forest regrowth after timber harvest in stratum i in land parcel p is a function of the forest regrowth rate x the number of years post-harvest x the harvested land parcel area.		

Non-conformity report (NCR): As per VM0010 Equation 9, please include the number of years since timber harvest in stratum i in land parcel p in the quantification of carbon sequestration resulting from forest regrowth. This applies to both Additions 9 and 10. Note Item 76 above in addressing this NCR.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Please refer to the document within the file titled ‘NCR 79 Treatment of equation 9’. This explains the application of equation 9 in response to this NCR.		
Findings: Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm; VM0010 Methodology for IFM v1.0 (valid until 9 Nov 2011)_0.pdf; Equation 9 2013-06-27.docx - Project Calculations Files were reviewed. The number of years since timber harvest in stratum i in land parcel p is still not included in the quantification of carbon sequestration resulting from forest regrowth as required by VM0010 v 1.1. Equation 9 on Page 25 of VM0010 v 1.1 clearly indicates that the forest regrowth rate (tC/ha/year) should be multiplied by the number of years since timber harvest.		
Non-conformity report (NCR) (01 August 2013): Please include the number of years since timber harvest in the quantification of carbon sequestration resulting from forest regrowth for both Additions 9 and 10. Note this directly relates Item 76 above and the "land parcel," or harvest unit, temporal approach.		
Project proponent response/actions (14 August 2013): Forests Alive uses FullCAM for equation 9 to determine tree growth. The assumption in equation 9 is that RGRi is a constant, ie tree growth is the same every year. This linear treatment of regrowth after each harvest event is improved upon with the use of the FullCAM model which uses the tree ratios and assigns growth rates to these, and uses a carbon carrying capacity. Therefore, the growth rate that Forests Alive models shows as time since the harvest passes. The number of years since timber harvest is meant to indicate the time between the harvest event and the end of the project crediting period (ie if the harvest was in 2015, and the crediting period ends in 2035 then the RGRi (tC/ha/y) is multiplied by 20 to get the total carbon sequestered over that time (tC/ha). This is then multiplied by the area of the harvest area to get tC. Forests Alive’s approach is the same and does include the years since the harvest. The FullCAM outputs are listed for each year in annual time steps. The area harvested is provided for the relevant years. The FullCAM outputs provide the tC/ha change each year which is not assumed to be linear as the equation suggests. This is multiplied by the harvest area after the harvest has occurred. From this, the equation has provided tC sequestered each year. This is then summed together in equation 10 for all the project years. Assuming the regrowth rate was treated as linear, this is the comparison with the two methods (the calculations below are hypothetical and do not use the project data); Methodology Area harvested in 2015; 100ha Crediting period ends; 2035 (THi,p = 20 years) RGRi = 10 tC/ha/yr Carbon sequestration from regrowth = A(ha) * (RGRi * THi,p) = 100 * (10*20) = 20,000 tC FA Calculations		
	Area Harvested (ha)	Carbon sequestration (tC/ha/yr)
2012		Change in Carbon Stock in the baseline scenario (tC)

2013			
2014			
			(carbon sequestration multiplied by the area harvests before this time period)
2015	100		
2016		10	1000
2017		10	1000
2018		10	1000
2019		10	1000
2020		10	1000
2021		10	1000
2022		10	1000
2023		10	1000
2024		10	1000
2025		10	1000
2026		10	1000
2027		10	1000
2028		10	1000
2029		10	1000
2030		10	1000
2031		10	1000
2032		10	1000
2033		10	1000
2034		10	1000
2035		10	1000
TOTAL			20,000

The only difference in Forests Alive method is that the carbon sequestration (or the regrowth rate RGRi) each year will be different due to the use of FullCAM. This has been considered the better approach compared to the linear RGRi the equation recommends. The THi,p is therefore included but in time steps, not as a multiplication.

Our treatment of the RGRi is consistent with the methodology parameters, which states;
“Regrowth rate shall be calculated from either
a) data generated in a reference area using measurements of timber volume in a chronosequence of replicated sample plots; or
b) published data on forest growth after timber harvest of the same forest type within the same region as the project; or
c) the IPCC default values for aboveground net biomass growth in natural forests.” (page 58).

Our use of FullCAM, the best practice model in Australia with location specific data for the forest types in question, taken from sample plots in Australia, is consistent with option (b). Also, in the monitoring plan, the areas are sampled every five years allowing for a comparison of FullCAM outputs which will then allow option (a) as a comparison. These are both considered better options than the IPCC default values (option c).

Findings: Addition 9 Project Calculations v2.xlsm; Addition 10 Project Calculations v2.xlsm; VM0010 Methodology for IFM v1.0 (valid until 9 Nov 2011)_0.pdf; Equation 9 2013-06-27.docx - Project Calculations Files were reviewed based on additional new discussion. The proponent states that regrowth values used are not linear and in line with the derivation of the parameter given methodology requirements. The verifier agrees with this approach. However, the use of the number of years since timber harvest in stratum i in land parcel p is still not included in the quantification of carbon sequestration resulting from forest regrowth as required by VM0010 v 1.1. Equation 9 on

Page 25 of VM0010 v 1.1. The method clearly indicates that the forest regrowth rate (tC/ha/year) should be multiplied by the number of years since timber harvest. Under the methodology approach this would make the result of equation 9 cumulative and ever increasing throughout the project period. The proponent's calculations for equation 9 decline throughout the period as Th is not included. It should be noted that based on recent clarification from VCS, any change to the baseline methodology equations would need to be treated as a revision of the methodology.		
Non-conformity report (NCR): Please include the number of years since timber harvest in the quantification of carbon sequestration resulting from forest regrowth for both Additions 9 and 10. Note this directly relates Item 76 above and the "land parcel," or harvest unit, temporal approach.		
Date issued:	26 August 2013	
Project proponent response/actions:	Date Received:	29 August 2013
This response is still to be clarified in a skype conversation with the lead validator. The methodology states that the regrowth parameter RGR is a rate and would require the multiplication of years to determine the carbon stock change in that year. The rate is tC/ha/yr. The TH value is multiplied with this rate to get tC/ha, and then this is multiplied by the area of harvest to get tC. Through the application of the FullCAM model an output of change in carbon stock is expressed as an absolute value for each year For each time step, the carbon in above ground tree biomass changes with the units tC/ha. The rate is the difference between the annual steps, yet the units remain tC/ha. This is displayed in the annual time steps and multiplied by the area logged (ha) to get the change in carbon stock each year due to sequestration in tC.		
Evidence used to close NCR: Updated calculations files were reviewed and the parameter “TH” includes one additional year in all cases. In other words, the carbon sequestration resulting from regrowth is beginning in the year of harvest vs. the 1st year after harvest. Please revise. This was communicated to the client on 06 September 2013 via email.		
<i>Client Response: The changes required by the validators after the correspondence with the Methodology Developers have been made. These include the TH in equation 9 has been reduced by 1, and the equation 11 now correctly identifies the number of avoided emissions (this was incorrectly referenced as equation 10 in the request) – 10 September 2013.</i>		
Confirmed that the parameter Th has been implemented correctly for both Additions. Item is addressed.		
Date NCR closed:	13 September 2013	

55. Non-Conformity Report (VM0010, VM0010_ADD10, line 83)

Validation
VCS Criteria: VM0010 V 1.1, Step 4.2 Forest disturbance in the project scenario - This step calculates $\Delta\text{CDIST}_{\text{FR},t \text{PRJ}}$, carbon stock change due to fire disturbance in the project scenario; $\text{tCO}_2\text{-e}$, $\Delta\text{CDIST}_{t \text{PRJ}}$, carbon stock change due to non-fire natural disturbance in the project scenario; $\text{tCO}_2\text{-e}$ and $\Delta\text{CDIST}_{\text{IL},i,t \text{PRJ}}$, the net carbon stock changes as a result of illegal logging in stratum i at time t; in tCO_2e. - Step 4.2.1.1, For fire damage it is assumed that a fire burning in the project scenario would also have burned in the baseline. Project emissions are therefore equal to the fire damage to biomass absent in the baseline case (harvested and removed) but present in the project case. - The average aboveground biomass stock present in the project scenario but absent in the baseline scenario before burning for a particular stratum shall be calculated as: (See equation 18)
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 3.4, Addition 10 Project Calculations.xls - Eq 18 worksheet
Findings: See Equation 18 Worksheet - Confirmed application of the equation. However, the

calculation of mean volume of extracted timber per unit area for species j in stratum I, for Stratum 1 is missing volume associated with the thinning in 2015.		
Non-conformity report (NCR): Please include 2015 thinning volume for Stratum 1 in "Eq 18" Tab of Addition 10 Project Calculations.xls.		
Date issued:	14 June 2013	
Project proponent response/actions:	Date Received:	TBD
Addition 10 Project Calculations, “Eq18” tab, the 2015 event has been included and the equation corrected.		
Evidence used to close NCR: Value has been added. Issue addressed.		
Date NCR closed:	31 July 2013	

56. Non-Conformity Report (VM0010, VM0010_ADD10, line 120)

Validation																				
VCS Criteria: VM0010 V 1.1, STEP 8 – Project Monitoring - The following parameters must be monitored in this methodology: Illegal logging PRA Result of limited illegal logging survey Area burnt in stratum i at time t (Aburn,i,t) Area potentially impacted by illegal logging in stratum i (ADIST_IL, i) Total area of illegal logging sample plots in stratum i (APi) Merchantable biomass as a proportion of total aboveground tree biomass for stratum i (PMPi) Area covered by stratum i (Ai) Diameter at breast height of tree (DBH) These parameters will be required at each verification and are used in equations 16, 17, 19 at Step 4 and in Step 5.																				
Evidence Used to Assess Conformance: Addition 10 Project File V.1.0 Section 4.1, 4.2																				
Findings: All projects parameters are addressed in the project file with the exception of diameter at breast height.																				
Non-conformity report (NCR): Please add the parameter Diameter at breast height (DBH) to the parameters monitored in Addition 10 project File Section 4.2.																				
Date issued:	10 June 2013																			
Project proponent response/actions:	Date Received:	TBD																		
Section 4.2, addition 10, now contains the following, revised table																				
<table><tr><td>Data Unit / Parameter:</td><td>Carbon stock</td></tr><tr><td>Data unit:</td><td>tC/ha</td></tr><tr><td>Description:</td><td>Carbon stock in aboveground biomass.</td></tr><tr><td>Source of data:</td><td>Fieldwork and FullCAM model.</td></tr><tr><td>Description of measurement methods and procedures to be applied:</td><td>Fieldwork to take samples of DBH and tree heights in the field. Allometrics from the Farm Forestry Toolbox (FTT) are used to determine merchantable volume of timber. FullCAM is used once more to project future carbon sequestration.</td></tr><tr><td>Frequency of monitoring/recording:</td><td>5 Yearly</td></tr><tr><td>Value monitored:</td><td>DBH of trees in fieldwork plots</td></tr><tr><td>Monitoring equipment:</td><td>Fieldwork equipment, FFT, FullCAM</td></tr><tr><td>QA/QC procedures to be applied:</td><td>Data checked on entry and FullCAM checked by</td></tr></table>			Data Unit / Parameter:	Carbon stock	Data unit:	tC/ha	Description:	Carbon stock in aboveground biomass.	Source of data:	Fieldwork and FullCAM model.	Description of measurement methods and procedures to be applied:	Fieldwork to take samples of DBH and tree heights in the field. Allometrics from the Farm Forestry Toolbox (FTT) are used to determine merchantable volume of timber. FullCAM is used once more to project future carbon sequestration.	Frequency of monitoring/recording:	5 Yearly	Value monitored:	DBH of trees in fieldwork plots	Monitoring equipment:	Fieldwork equipment, FFT, FullCAM	QA/QC procedures to be applied:	Data checked on entry and FullCAM checked by
Data Unit / Parameter:	Carbon stock																			
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Source of data:	Fieldwork and FullCAM model.																			
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Value monitored:	DBH of trees in fieldwork plots																			
Monitoring equipment:	Fieldwork equipment, FFT, FullCAM																			
QA/QC procedures to be applied:	Data checked on entry and FullCAM checked by																			

		independent sources.
	Calculation method:	Volume of timber * 1.17 * 0.5 to determine carbon in merchantable timber.
	Any comment:	N/A
Evidence used to close NCR: Addition 10 Project File v1.0 Forests Alive Responses.doc - Confirmed that the Parameter Table has been added in Addition 10 Project File Section 4.2 as indicated. Item is addressed.		
Date NCR closed:		31 July 2013

57. Clarification (VM0010, VM0010_ADD10, line 151)

Validation		
VCS Criteria: VM0010 V 1.1, Data and parameters not monitored (default or possibly measured one time) - Forest regrowth rate post timber harvest for stratum i		
Evidence Used to Assess Conformance: Addition 10 Project File		
Findings: Project File Appendix 1 does not correlate with Addition 10 Project Calculations.xls.		
Clarification (CL): The values presented Appendix 1 of Addition 10 Project File do not correlate with those in the "FullCAM" Tab of Addition 10 Project Calculations.xls. Please update Appendix 1 of Addition 10 Project File accordingly.		
Date issued:		14 June 2013
Project proponent response/actions:		Date Received: TBD
Appendix 1 of Addition 10 project file has been updated with the correct FullCAM readings.		
Evidence used to close CL: Addition 10 Project Calculations v2.xlsm; Addition 10 Project File v1.0 Forests Alive Responses.doc - Confirmed that Appendix 1 of Addition 10 Project File has been updated accordingly. It now correlates with Addition 10 Project Calculations v2.xlsm. Item is addressed.		
Date CL closed:		31 July 2013