



AMERICAN CARBON REGISTRY



REVIEW OF VERIFICATION REPORT, VERIFICATION STATEMENT AND OFFSET PROJECT DATA REPORT

Offset Project Title:	Finite Carbon – The Forestland Group Highlands IFM
ACR Project ID#	ACR248
ARB Project ID#	CAFR5198
Offset Project Operator (OPO):	Heartwood Forestland Fund IV, Limited Partnership
Authorized Project Designee (APD):	N/A
Reviewed Against:	Subchapter 10 Climate Change, Article 5, Sections 95800 to 96023, Title 17, California Code of Regulations (Regulation) California Air Resources Board Compliance Offset Protocol – U.S. Forest Projects, November 14, 2014 (COP)
Verification Body:	SCS Global Services
Select offset Verification Team Members:	Lead Verifier: Francis Eaton (ARB ID: H2-16-168) Independent Reviewer: Christie Pollet-Young (ARB ID: H2-16-112) Verification Team Member: Zane Haxtema (ARB ID: H2-16-131) Verification Team Member: Michael Hoe (ARB ID: N/A) Verification Team Member: Jeff Parsons (ARB ID: N/A) Verification Team Member: Cole Parsons (ARB ID: N/A) Verification Team Member: Tracy Bower (ARB ID: N/A)
NOVS Originally Submitted:	May 22, 2017
Verification Start Date:	May 30, 2017 (Requested)
Second Reporting Period:	March 24, 2016 to March 23, 2017 (12 Months)
Previous Actions	This is the <i>first</i> review document for this Reporting Period (2nd).



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Review of Detailed Verification Report (OVR)

ACR reviewed the Verification Report to ensure that it meets the minimum requirements in sections 95977.1 and 95977.2 and documented any discrepancies found during the review.

Per the regulation, the verification report does contain:

- a) The Offset Verification Plan;
- b) The detailed comparison of the data checks conducted during offset verification services,
- c) The issues log identified in the course of offset verification activities and issue resolutions;
- d) Any qualifying comments on findings during offset verification services; and
- e) The calculations performed in 95977.1(b)(3)(Q)

Note: It would be helpful if a table of where changes have been made is provided to ACR if they are not made in the section corresponding to our current comment.

Comment Number	Document	Pg.	Text or Heading	ACR Comment	Verifier Response
1	ARB_FC_Highlands_RP2_RPT_Ver Report_V1-0_022018; ARB_FC_Highlands_RP2_PLN_Ver Plan_V1-1_070217; ARB_FC_Highlands_SamplingPlan_V2-0_021518	N/A	N/A	Please ensure that all version numbers and version dates in document footers are correct in subsequent round of review.	
2	ARB_FC_Highlands_RP2_RPT_Ver Report_V1-	1; 2; 2; 2	Offset Verification Team; 6 Verification Team; Part IV; Part V	Please ensure consistent reporting of verification team	



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	0_022018; ARB_FC_Highlands_RP 2_PLN_Ver Plan_V1- 1_070217; ARB_FC_Highlands_RP 2_NOVS_V 2- 0_021618; ARB_FC_Highlands_RP 2_COI_V2- 0_021618			members across documents.	
3	ARB_FC_Highlands_RP 2_RPT_Ver Report_V1- 0_022018; ARB_FC_Highlands_RP 2_PLN_Ver Plan_V1- 1_070217; ARB_FC_Highlands_RP 2_NOVS_V 2- 0_021618	1; 3; 3	Start of Offset Verification Services; 7 Dates of Substantive Meetings; Part V	Please clarify start date of verification services and report consistently across documents (Verification Report states 7/12/2017 while NOVS states 5/30/2017 (requested), Verification Plan does not specify). Also, please provide ARB start date request approval email, if applicable.	
4	ARB_FC_Highlands_RP 2_RPT_Ver Report_V1- 0_022018	9	3.2.5	IFM-1 paragraph contains SCS internal "stock" language which should be deleted.	
5	ARB_FC_Highlands_RP 2_RPT_Ver Report_V1- 0_022018	19	Annex B #2	"Comments" column of "Baseline onsite carbon stocks" row notes "slight discrepancy" although data checks	



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				show no discrepancies reported.	
6	ARB_FC_Highlands_SamplingPlan_V2-0_021518	3	Inputs to Development of Submitted OPDR	Please correct "[reliable/unreliable]" stock language as appropriate (three instances in this section).	
7	ARB_FC_Highlands_SamplingPlan_V2-0_021518	1; 1; 7; 7	Reporting Period; Introduction; Data acquisition equipment; Data processing and tracking	Please ensure reporting period dates are correct (3/24/2016 to 3/23/2017).	
8	ARB_FC_Highlands_RP2_NOVS_V2-0_021618; ARB_FC_Highlands_RP2_COI_V2-0_021618	1; 1	Part III.A; Part III.A	OPO name "Forestland" is spelled incorrectly.	
9	ARB_FC_Highlands_RP2_COI_V2-0_021618	2	Part V	Please specify personal or family relationships for Tracy Bower.	
10	ARB_FC_Highlands_RP2_NFM_100217	N/ A	Sheet 3	Please clarify the verifier calculation of structural elements. Verifier calculation of 0.25 tC standing dead/acre (0.67% of IFM-1) diverges from OPO calculation.	



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Review of Offset Verification Statement (OVS)

No corrections required. Please note that a new OVS must be uploaded, as the final verification document, after revised versions of the OPDR, attachments, addendum, and verification report have been uploaded.

Review of Offset Project Data Reports (OPDR) and supporting documentation

Comment Number	Document	Page	Text or Heading	ACR Comment	OPO Response
11	ACR248 RP2 OPDR Annual Signed v1.1 20180220	1	Part II. Offset Project Information	Please check “No”, that the OPDR is not being submitted for the projects initial reporting period. The subsequent question regarding if one of the initial OPDR forms is also being submitted is not applicable.	