American Carbon Registry

GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project

2013 Annual Verification Report (v2)

12 May 2015

Project Developed by:

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Verification Performed by:

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Project No. VO14008.00

ANSI ACCREDITED PROGRAM
GREENHOUSE GAS
VALIDATION AND VERIFICATION
0800

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1 Executive Summary

Environmental Services, Inc., (ESI) prepared this annual verification report in accordance with the outlined requirements of the American Carbon Registry's (ACR), Forest Carbon Project Standard, Version 2.1 (November 2010). ESI presents verification findings of the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project, prepared by GreenTrees, LLC. The project verification was conducted as part of ACR's program requirements for GHG offset projects (Afforestation/Reforestation).

By ACR definition, the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project is considered a programmatic afforestation/reforestation project (A/R). Project lands are located within the Mississippi Alluvial Valley (MAV) in the US Forest Service south Central and Southeast Regions. The project uses site preparation and tree planting to establish trees on lands that have been in continuous agricultural use for decades.

The 2013 annual verification included the initial validation and verification of carbon sequestered through A/R on all 77 new tracts (19,287.12 acres), including the 2013 planting year for Series: C/NS, E, and NS (1,571.93 acres) as well as the verification of the 1995-2013 planting years for Series CF2014.1 (17,715.19 acres). Previous instances were subject to the 2012.2 and 2012.3 annual verifications as referenced in ESI's Verification Reports dated 04 October 2013 and 31 March 2014.

The GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project annual verification objective was to ensure that the project was in compliance with the ACR Standard, Version 2.1 (October 2010), the ACR Verification Guideline for GHG Projects, Version 1.0 (July 2010), and the ACR Forest Carbon Project Standard, Version 2.1 (November 2010) criteria. ESI assessed the GHG emission removals of the programmatic A/R project. This annual verification was restricted to desktop review of newly enrolled instances, carbon accounting computations, and limited sampling of existing instances. No site visit was performed at this annual verification and permanence of existing carbon stocks was not assessed.

ESI confirms all verification activities including objectives, scope and criteria, level of assurance and the project's adherence to the Forest Carbon Project Standard (Version 2.1) and the validated GHG Project Plan (version 14, dated 13 December 2011), as documented in this report, are complete. ESI concludes without any qualifications or limiting conditions that the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project meets the requirements of ACR's Standard and the Forest Carbon Project Standard Version 2.1 (November 2010). The GHG assertion provided by the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) and verified by ESI has resulted in the GHG emission removal of 379,451 tCO_2 equivalents by the project during the verification period/reporting period (01 January 2013- 31 December 2013). This value is net of the 20.5% (97,846 tCO_2 equivalents) buffer withholding based on the non-permanence risk assessment tool.

2 Introduction

This 2013 annual verification report is prepared in accordance with the outlined requirements of the American Carbon Registry's (ACR), Forest Carbon Project Standard, Version 2.1 (November 2010). Environmental Services, Inc., (ESI) presents verification findings for the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project 2013 reporting period, prepared by GreenTrees, LLC. The project verification was conducted as part of ACR's program requirements for GHG offset projects (Afforestation/Reforestation). ESI is accredited by the American National Standards Institute under ISO14065:2007 for greenhouse gas validation and verification bodies, including ISO 14064-3:2006, ISO 14065:2007, and verification of assertions at the project level for Land Use and Forestry (Group 3). ESI is approved to verify for ACR.

The 2013 annual verification included the initial verification of carbon sequestered through A/R on all 77 new tracts (19,287.12 acres), including the 2013 planting year for Series: C/NS, E, and NS (1,571.93 acres) as well as the 1995-2013 planting years for Series CF2014.1 (17,715.19 acres). The project asserts emissions removals (sequestration) of 379,451 tCO_2 equivalents for 2013. Previous instances were subject to the 2012.2 and 2012.3 annual verifications as referenced in ESI's Verification Reports dated 04 October 2013 and 31 March 2014.

A list of the current tracts/parcels enrolled in the project is located in Appendix A.

2.1 Contact Information – Roles and Responsibilities

Project Owner / Project Proponent: GreenTrees, LLC.	Chandler Van Voorhis - Managing Partner (Chandler@c2invest.net / 540-253-2504)
Accredited V/V Body: Environmental Services, Inc.	• Shawn McMahon – Lead Verifier (smcmahon@esinc.cc /330-833-9941) • Richard Scharf – Verification Team Member (rscharf@esinc.cc / 252-402-7354) • Caitlin Sellers – Verification Team Member (csellers@esinc.cc / 772-834-8571) • Jonathon Pomp –Verification Team Member (jpomp@esinc.cc / 304-642-1277) • Guy Pinjuv – Verification Team Member (gpinjuv@esinc.cc / 503-459-1318) • Matthew Perkowski – Verification Team Member (mperkowski@esinc.cc / 301-332-0771) • Eric Jaeschke – Verification Team Member (ejaeschke@esinc.cc / 703-314-9064) • John Culver- Verification Trainee • (jculver@esinc.cc/904-316-4804) • Janice McMahon – QA/QC (jmcmahon@esinc.cc / 330-833-9941)

2.2 Project Description

By ACR definition, the GreenTrees ACRE project is considered a programmatic afforestation/reforestation project (A/R). Project lands are located within the Mississippi Alluvial Valley (MAV) in the US Forest Service south Central and Southeast Regions. The project uses site preparation and tree planting to establish trees on lands that have been in continuous agricultural use for decades. Landowners commit to protecting the trees. Limited harvest is allowed after trees grow to the point where crowding of trees is expected to cause some trees to die, but in no case may harvesting occur if it would result in a live-tree basal area of less than 100 square feet per acre after the harvesting. Tree planting is interplanting of fast growing cottonwoods and native hardwoods. The cottonwoods protect the hardwoods from direct sun, which speeds the growth of the hardwoods. Cottonwoods are planned to be removed from the stand in the first 25 years of the project, resulting in a native hardwood forest.

2.3 Objective

The annual verification objective was to ensure that the project was in compliance with the validated GHG Project Plan (13 December 2011), ACR Standard, Version 2.1 (October 2010), the ACR Validation and Verification Guideline for, Version 1.1 (June 2012), and the ACR Forest Carbon Project Standard, Version 2.1 (November 2010) criteria. ESI assessed the GHG emission removals of the programmatic A/R project.

2.4 Criteria

The criteria followed by ESI included ISO 14064-3, ISO 14065, and the verification guidance documents provided by ACR located at http://americancarbonregistry.org/carbon-accounting/carbon-accounting. These documents included:

- ACR Standard, October 2010 – v2.1
- ACR Forest Carbon Project Standard, November 2010 – v2.1
- ACR Validation and Verification Guideline, June 2012 – v1.1
- ACR Methodology for Afforestation and Reforestation of Degraded Land, Version 1.0, March 2011
- Afforestation and Reforestation (A/R) methodological tool "Tool for testing significance of GHG emissions in A/R CDM project activities, Version 01"
- A/R methodological tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities, Version 01"
- CDM "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities"
- CDM "Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"
- VCS "AFOLU Non-Permanence Risk Tool." October 2012 – v3.2

2.5 Scope

The scope of the verification generally included the adherence to the validated GHG Project Plan and eligibility requirements; GHG project and baseline scenarios; physical infrastructure, activities,

technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The geographic scope was defined by the project boundary, which included multiple properties/project lands (programmatic approach), the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project (located in Mississippi, Louisiana, and Arkansas) is defined below.

Baseline Scenario	Baseline 0 - contiguous agriculture
Activities/Technologies/ Processes	Afforestation/reforestation
Sources/sinks/Reservoirs	Aboveground biomass, belowground biomass, dead wood, soil organic carbon (SOC), and wood products For this verification, please see Appendix A for a list of the instances where SOC was the only pool quantified/verified.
GHG Type	CO_2
Time Period	Start date: 01 January 2008 Crediting Period: 40- years (through 31 December 2047) Verification Period: 1 Jan. 2013 – 31 Dec. 2013 (note this is the 1st verification for new instances added in 2013)
Project Boundary	Annual Verification: 172 existing instances (47,728 acres) Initial Verification: 77 new instances (19,287 acres) See also summary tables below in Appendix A. Located in the LMV – Mississippi, Arkansas, and Louisiana

2.6 Level of Assurance

The level of assurance was used to determine the depth of detail that the verifier (ESI) placed in the verification plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). ESI selected samples of data and information to be verified to provide reasonable assurance and to meet the materiality requirements of the A/R project (ACR Validation and Verification Guideline v1.1, June 2012). ACR considers verification to be a risk-based process where the verifier examines a sufficient amount of data and uses the verifier's professional judgment to provide a reasonable assurance.

For this project, the sample size for previously enrolled lands for the desktop review is approximately 9% (4,388.36 acres) of total enrolled acreage. The parcels selected for sampling were:

Verification 2014.1 GreenTrees Inventory Through 2013

Tract ID	Tract Name	Contract GPS Acres	County	State	Planting Year	Series
Annual Verification						
GRT140	[redacted]	92	Concordia Parish	LA	2006	GT2013.3
GRT132	[redacted]	385.2	Catahoula Parish	LA	2007	GT2013.3
GRT38	[redacted]	47.36	Caldwell	LA	2012	D/NS
GRT188	[redacted]	89	Leflore	MS	2004	GT2013.3
GRT157	[redacted]	1245	Chicot	AR	2005	GT2013.3
GRT86	[redacted] WRP	343.4	Grant / Rapides Parish	LA	2001	GT2013.2
GRT87	[redacted] WRP	376.1	Grant / Rapides Parish	LA	2002	GT2013.2
GRT88	[redacted] WRP	650	Grant / Rapides Parish	LA	2002	GT2013.2
GRT89	[redacted] WRP	549.3	Grant / Rapides Parish	LA	2004	GT2013.2
GRT90	[redacted] QEP	153.2	Grant / Rapides Parish	LA	2012	GT2013.2
GRT91	[redacted] QEP	294.2	Grant / Rapides Parish	LA	2012	GT2013.2
GRT92	[redacted] QEP	163.6	Grant / Rapides Parish	LA	2012	GT2013.2

The sample size is 100% of all calculations determining the net GHG emissions reductions/removals. 100 % of project documentation will be sampled for all new lands, as well as the pre-existing instances identified above. For a detailed list of all current tracts and parcels see appendix A.

2.7 Materiality

Materiality is a concept that the individual or aggregation of errors, omissions, and misstatements could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the verification sampling plan design, to determine the type of verification processes used by ESI to minimize the risk of not detecting a material misstatement. ACR's materiality threshold is +/-5% of the GHG project's emission reductions or removal enhancements. In other words, ACR requires that any differences between the emission reductions/removals claimed by the project proponent and estimated by the verifier be immaterial (less than +/- 5%). Individual or aggregation of errors or omissions greater than the ACR materiality threshold of +/-5% require re-stating before verification statements can be accepted by ACR.

3 Validation Process and Findings

3.1 Validation Process/Findings

ESI issued the 2010 validation for the overall GreenTrees ACRE project on 22 December 2011. Please refer to the ESI report entitled: *GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project Validation and Verification Report v2* (dated 22 December 2011) for a complete summary of the validation process and findings.

3.2 GHG Project Plan

As discussed in the *GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project Validation and Verification Report v2* (dated 22 December 2011), the GreenTrees ACRE Programmatic A/R Project's GHG Plan was found to be in compliance with ACR's Forest Carbon Project Standard, Version 2.1.

3.2.1 ACR Standard Requirements/Eligibility

During this annual verification, the GreenTrees ACRE project (including new instances) was found to be in continued compliance with ACR's project eligibility requirements set forth in ACR's Forest Carbon Project Standard, Version 2.1 [Chapter 1 (D) and Chapter 7 (F)] and, the validated GHG Project Plan outlined and described the following aspects of the project:

- The programmatic project started in 2003 (date of earliest planting), which is after the earliest allowable start date of November 1, 1997.
- GreenTrees commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they were not converted from forest within 10 years before the project start date.
- Project lands were not forest at the project start date.
- The project uses site preparation and planting to establish forest.

3.2.2 Approved Methodology

The GreenTrees ACRE project utilizes the following methodology and tools:

- ACR *Methodology for Afforestation and Reforestation of Degraded Land*, Version 1.0, March 2011
- Afforestation and Reforestation (A/R) methodological tool "Tool for testing significance of GHG emissions in A/R CDM project activities, Version 01"
- A/R methodological tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities, Version 01"
- CDM "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities"
- CDM "Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"

- VCS "AFOLU Non-Permanence Risk Tool"

For a complete summary/record of how the project meets the applicability requirements of the methodology, please see ESI's report entitled *GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project Validation and Verification Report v2* (dated 22 December 2011).

4 Verification Process, Findings, and Conclusions

The 2013 annual verification process closely followed the guidance provided by The American Carbon Registry, Forest Carbon Project Standard (Version 2.1), the ACR Validation and Verification Guideline (Version 1.1), ISO14064-3 and ISO 14065, and the ESI Management System and Management System Manual, Section V.5.

As defined by ISO 14064-3:2006 (E), "verification is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed verification criteria". Specifically the project verification included the review of the requirements outlined in the Forest Carbon Project Standard, Version 2.1 (November 2010). The assessment included the following items: eligibility criteria, baseline approach, additionality, project boundary, emissions, leakage, quantification of GHG reductions/removals, monitoring, data and parameters, and adherence to the project-level principals (relevance, completeness, consistency, accuracy, transparency, conservativeness).

The annual verification included the initial verification of carbon sequestered through A/R on all 77 new tracts (19,287.12 acres), including the 2013 planting year for Series: C/NS, E, and NS (1,571.93 acres) as well as the 1995-2013 planting years for Series CF2014.1 (17,715.19 acres). The project asserts emissions removals (sequestration) of 379,451 tCO_2 equivalents for 2013. Previous instances were subject to the 2012.2 and 2012.3 annual verifications as referenced in ESI's Verification Reports dated 04 October 2013 and 31 March 2014.

ESI's annual verification was generally broken down into three parts: desktop assessment, quantitative review, and meetings/interviews.

4.1 Desktop Assessment

The sampling plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan was structured to address all requirements of the *ACR Forest Carbon Project Standard, November 2010-v.2.1*, based on the project parameters (acreage and pooled participants). One-hundred percent (100%) review was conducted of all calculations and quantifications for all existing and new lands in the project. Updated attestations were reviewed for all existing lands. Additionally all new instances (77) were reviewed for compliance with ACR requirements, the methodology selected, and the previously validated GHG Project Plan.

A complete list of documents received and considered is located in Appendix B

4.2 Site Visit

For this 2013 annual verification, it was determined that a desktop review would be sufficient to meet a reasonable level of assurance, which was confirmed with previous ACR guidance and pursuant to ACR Forest Carbon Standard v2.1, Chapter 7: Verification. Therefore, site visits were not conducted during this annual verification.

4.3 Quantitative Review

ESI focused on the quantitative analyses undertaken by the Project Proponent to assess the carbon pools accounted for by the project [above-ground biomass, below-ground biomass, deadwood (thus far not quantified, but later in the project it will be quantified)], soil organic carbon, and wood products (thus far not quantified, but later in the project it will be quantified)] for the 2013 reporting period. ESI's review included an assessment of the primary quantitative data supporting the GHG assertion including the direct sampling of soil and biomass carbon and the use of modeling, as well as the project proponents use of allometric methods and equations for calculating tree biomass, soil organic carbon, and the calculation of ERTs.

4.4 Meetings/Interviews

During the course of the 2013 project verification, ESI and GreenTrees, LLC held multiple meetings. All other correspondence occurred via email. The details of the major meetings are briefly described in the table below.

Date	Attendees	Topics Discussed
17 June 2014	Katherine Sarich Kellie Burow Jonathan Pomp Shawn McMahon	Opening Meeting, preliminary review of verification and sampling plan, project timeframes and deadlines.
01 April 2015	Katherine Sarich Kellie Burow Jonathan Pomp Shawn McMahon	Closing Meeting - Review of draft verification report - Next steps - Request feedback on process

4.5 Verification Milestones

Project/Verification Activity	Date
ESI Internal Conflict of Interest (COI) process completed and approved (no issues).	17 January 2014
ACR approval of ACR-Specific COI Form	05 May 2014
Submission of Verification and Sampling Plan to GreenTrees, LLC for approval	17 June 2014
Opening meeting with GreenTrees, LLC	17 June 2014
Receipt of signed Verification and Sampling Plan GreenTrees,	02 July 2014

LLC	
Round 1 corrective actions/clarifications submitted to GreenTrees, LLC	25 July 2014
Response to Round 1 corrective actions/clarifications received from GreenTrees, LLC	08 August 2014
Round 2 corrective actions/clarifications submitted to GreenTrees, LLC	16 October 2014
Response to Round 2 corrective actions/clarifications received from GreenTrees, LLC	19 November 2014
Round 3 corrective actions/clarifications submitted to GreenTrees, LLC	21 January 2015
Response to Round 3 corrective actions/clarifications received from GreenTrees, LLC	02 February 2015
Round 4 corrective actions/clarifications submitted to GreenTrees, LLC	06 February 2015
Response to Round 4 corrective actions/clarifications received from GreenTrees, LLC	17 March 2015
ESI completes Review	20 March 2015
Draft verification report submitted to GreenTrees, LLC for review	27 March 2015
Closing Meeting with GreenTrees, LLC	01 April 2015
ESI finalizes report and submits to ACR and GreenTrees, LLC	13 April 2015

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The GreenTrees ACRE Project is an A/R project that is intended to create additional carbon stocks in the project area through establishing tree cover on land that has been in agricultural for decades. The GreenTrees ACRE Programmatic A/R Project including the additional instances is in compliance with ACR's project eligibility requirements set forth in ACR's Forest Carbon Project Standard, Version 2.1 [Chapter 1 (D) and Chapter 7 (F)].

4.6.2 Additionality

ESI confirms that the GreenTrees ACRE Project conducted the proper additionality analysis and conforms to both the CDM A/R methodological Tool "*Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities"* Version 01 as outlined in ACR's *Methodology for Afforestation and Reforestation of Degraded Land, Version 1.0, March 2011*, and ACR's *Three-Prong Additionality Test.* The project proponent sufficiently demonstrated through the verification process that as of the project start date the project activities exceed enforced laws and regulations, exceed common practice in the geographic region and forest type and faced a financial implementation barrier.

4.6.3 Permanence and Risk Mitigation

GreenTrees, LLC commits to a 40-year agreement with ACR. The landowner contract stipulates that if a landowner opts out of the contract or intentionally impacts the project in a negative fashion during the production period, GreenTrees, LLC will assess a 1.25 ton replacement for every 1 offset ton impacted by withdrawal. ESI confirms that GreenTrees, LLC adequately addressed other potential causes of unintentional reversals including tree death from wildfire, disease, drought, or wind.

One instance at this verification is eligible or old enough to be harvested, the Two Sharks LLC (GRT032) tract was planted in 2003/2004. A letter dated 13 August 2014 was submitted to Katherine Sarich of GreenTrees by Steve Burgess, professional Forester. It noted that on 3 separate visits (Fall 2012, Fall 2013, and May 2014) no harvesting has occurred. This evidence is sufficient to confirm that no loss of carbon has occurred at this instance.

For the GreenTrees ACRE project, the project proponent utilized the VCS AFOLU Non-Permanence Risk Tool, Version 3.1, which is the ACR-approved risk assessment tool. From the Standard 2.1 "The assessment of general and project-specific risk factors described in Section B shall be conducted by the Project Proponent every five years, prior to the full verification including field visit by the verifier, in order to assess whether risk has remained the same, increased, or decreased ESI will review and assess the implementation and outputs of the risk tool provided by the project proponent at a future full verification pursuant to the Standard 2.1. The current risk rating of 20.5 (sum of internal, external, and natural risk totals) equates to a buffer withholding of 20.5%.

4.6.4 Baseline and Leakage

ESI confirms the project baseline as the continuation of the pre-project agricultural activities, with the existence of no woody biomass growth.

ESI confirms that the new instances are consistent with the leakage assertions in the GHG Project Plan. According to the Forest Carbon Project Standard, Version 2.1, A/R projects do not generally need to account for market leakage. Discussions with the project proponent confirmed the natural year-to-year fluctuations in planted crops in the MLV region. The GreenTrees ACRE project follows the typical guidance for A/R projects and therefore leakage was calculated as zero.

4.6.5 Monitoring and Contractual Requirements

ESI confirms the implementation of the GreenTrees ACRE project monitoring plan (based on desktop review), which details monitored data and parameters, measurements, timing, and date storages as outlined in the validated GHG Project Plan.

ESI confirmed contractual requirements land ownership documentation as described in the GHG Project Plan for all new instances. GreenTrees, LLC performs credit and title checks on each landowner before signing the landowner contract that gives GreenTrees, LLC carbon rights and places restrictive covenants on the lands as it pertains to carbon rights. The contracts are then recorded in the official records of land ownership with state or local government agencies.

4.6.6 Community and Environmental Impacts

ESI confirms the project's net positive community and environmental impacts and co-benefits such as providing sustainable income to low-income landowners, job stimulation, water quality, reduction of soil erosion, and increased biodiversity.

4.6.7 Stakeholders Comments

GreenTrees, LLC holds several meetings a year for stakeholders to receive updates, learn about the project results, and provide feedback to GreenTrees, LLC on possible improvements to their program.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Unit
Baseline Emissions / Reductions	0 tCO_2e
Project Emissions / Reductions	477,297 tCO_2e
Leakage	0 tCO_2e
Uncertainty Deduction Rate	0 %
Risk Buffer (20.5%)	97,846 ERTs
2013 GHG emission removals total	**477,297 tCO_2e***
Total Emission Reduction Tonne(s)	**477,297 ERTs***

*Gross of risk buffer of 20.5%

4.7 Verification Findings

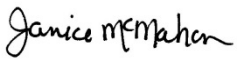
The ESI verification team identified 18 non-conformity reports (NCRs) and clarifications (CLs). All were addressed satisfactorily by GreenTrees, LLC during the annual verification process. These NCRs and CLs provided needed clarity to ensure that the project was implemented for the 2013 reporting period in accordance to the validated GHG Project Plan, ACR's Standard (Versions 2.1, October 2010), and Forest Carbon Project Standard (Version 2.1, November 2010).

The complete list of verification finding and resolutions has been compiled and located in Appendix C.

4.8 Verification Results/Conclusions

ESI confirms all verification activities including objectives, scope and criteria, level of assurance and the project's adherence to the Forest Carbon Project Standard (Version 2.1) and the validated GHG Project Plan (version 14, dated 13 December 2011), as documented in this report, are complete. ESI concludes without any qualifications or limiting conditions that the GreenTrees ACRE (Advanced Carbon Restored Ecosystem)Project meets the requirements of ACR's Standard and the Forest Carbon Project Standard Version 2.1 (November 2010).

The GHG assertion provided by the Green Trees, LLC and verified by ESI has resulted in the GHG emission removal of 477,297 tCO_2 equivalents by the project during the verification period/reporting period (1 Jan. 2013 – 31 Dec. 2013). 97,846 tCO_2 equivalents will need to be deposited into the buffer.

Report Submitted to:	Green Trees, LLC American Carbon Registry
Report Submitted by:	Environmental Services, Inc. Corporate Office 7220 Financial Way, Suite 100 Jacksonville, Florida 32257
ESI Lead Verifier Name and Signature:	 Shawn McMahon Lead Verifier
ESI Regional Technical Manager Name and Signature	 Janice McMahon Vice President and Forestry, Carbon and GHG Division Regional Technical Manager
Date:	12 May 2015

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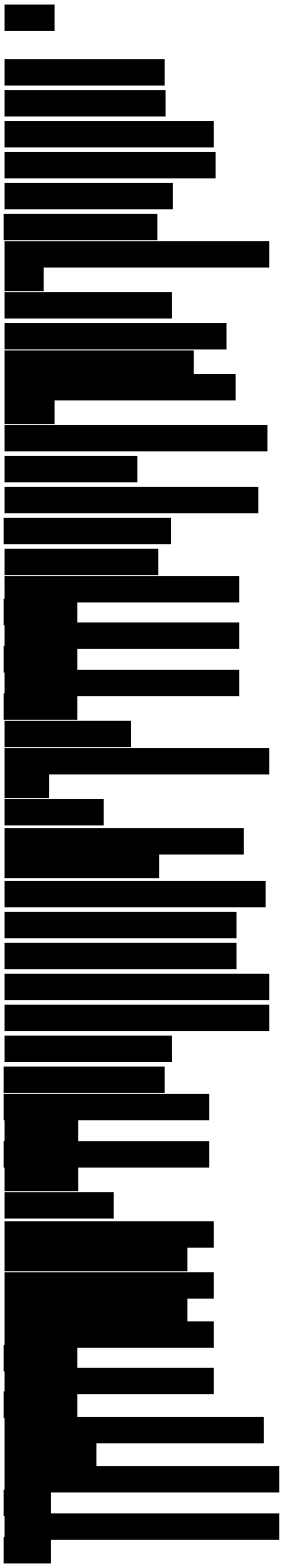
Appendix A – List of Current Tracts/Parcels Enrolled in Project

Verification 2014.1 GreenTrees Inventory Through 2013

Tract ID	[redacted]	Contract GPS Acres	County	State	Planting Year	Series	Soils Only?
Annual Verification							
GRT1	[redacted]	100.3	Ashley	AR	2009	A	Y
GRT2		95.1	Jackson	AR	2009	A	N
GRT4		63.7	Jefferson	AR	2009	A	N
GRT5		183.7	Crittendon	AR	2009	A	Y
GRT6		150.7	Lonoke	AR	2009	A	N
GRT7		139.9	Jefferson	AR	2009	A	N
GRT8		285	Phillips	AR	2009	A	Y
GRT9		189.4	Desha	AR	2009	A	N
GRT10		59	Prairie	AR	2009	A	Y
GRT11		169	Jackson	AR	2009	A	N
GRT12		67.9	Desha	AR	2009	A	N
GRT13		143.3	Chicot	AR	2010	B	N
GRT14		34.69	Chicot	AR	2010	A	Y
GRT15		110.19	Drew	AR	2008	A	N
GRT16		146.7	Lonoke	AR	2010	A	N
GRT17		78.41	Chicot	AR	2010	B	N
GRT18		64.6	Chicot	AR	2010	B	N
GRT19		1161.69	Madison	LA	2010	B	N
GRT20		60.33	Yazoo	MS	2008	A	N
GRT21		69.01	Yazoo	MS	2008	A	N
GRT22		28.06	Jackson	AR	2010	B	N
GRT23		182.51	Jefferson	AR	2010	A	N
GRT24		34.2	Arkansas	AR	2011	C/NS	N
GRT25		126.19	Richland	LA	2011	C/NS	N
GRT27		294.5	Crawford	AR	2011	C/NS	N
GRT28		150.2	Crawford	AR	2011	C/NS	N
GRT29		56.7	Jacskson	AR	2011	C/NS	N
GRT30		122.5	Lee	AR	2011	C/NS	N
GRT30		468.4	Lee	AR	2012	C/NS	Y
GRT31		589.8	Sharkey	MS	2004	GT	N
GRT32		605.6	Sharkey	MS	2003/2004	GT	N
GRT33		629.7	St. Francis	AR	2005	GT2012	Y
GRT34		61.37	Yazoo	MS	2012	D/NS	Y
GRT35		224.54	Yazoo	MS	2012	D/NS	Y
GRT36		307.26	Yazoo	MS	2012	D/NS	Y
GRT37		194.93	Yazoo	MS	2012	D/NS	Y
GRT38		47.36	Caldwell	LA	2012	D/NS	Y
GRT39		98.94	Arkansas	AR	2012	D	Y
GRT40		85.39	Humphreys	MS	2012	D/NS	Y
GRT41		52.2	Humphreys	MS	2012	D/NS	Y
GRT42		58.75	Lee	AR	2012	GT2013	Y
GRT43		149.9	Humphreys	MS	2012	GT2013	Y
GRT44		545.6	Independence & Jackson	AR	2012	GT2013	Y

GRT45		73	White	AR	2006	GT2013	Y
GRT46		187.5	White	AR	2004	GT2013	N
GRT47		72	Humphreys	MS	2012	GT2013	Y
GRT48		382.1	Humphreys	MS	2006	GT2013	N
GRT49		264.5	Ashley	AR	2011	GT2013	Y
GRT50		556.5	Tensas	LA	2008	GT2013	N
GRT51		510.5	Tensas	LA	2010	GT2013	Y
GRT52		719	Yazoo	MS	2005	GT2013	N
GRT53		48	Yazoo	MS	2007	GT2013	Y
GRT54		401.2	St. Francis	AR	2003	GT2013	N
GRT55		25	St. Francis	AR	2006	GT2013	Y
GRT56		493	St. Francis	AR	2006	GT2013	N
GRT57		547.47	Pulaski, AR	AR	2004	GT2013	Y
GRT58		353	St. Francis	AR	2003	GT2013	Y
GRT59		275	Yazoo	MS	2006	GT2013	Y
GRT60		134.7	St. Francis	AR	2003	GT2013	Y
GRT61		135.1	Humphreys	MS	2011	GT2013	Y
GRT62		272.2	Phillips	AR	2003	GT2013	N
GRT63		575.37	Yazoo/Warren	MS	2006	GT2013.2	N
GRT64		13	Humphreys	MS	2011	GT2013.2	Y
GRT65		46.4	Humphreys	MS	2011	GT2013.2	Y
GRT66		93.7	Humphreys	MS	2011	GT2013.2	Y
GRT67		194.2	Yazoo	MS	2012	GT2013.2	Y
GRT68		145	Humphreys	MS	2012	GT2013.2	Y
GRT69		1825.6	Pulaski	AR	2005	GT2013.2	N
GRT70		122.1	Coahoma/Bolivar	MS	2007	GT2013.2	Y
GRT71		822.8	Bolivar	MS	2008	GT2013.2	N
GRT72		170.9	East Carroll	LA	2010	GT2013.2	Y
GRT73		75.8	East Carroll	LA	2007	GT2013.2	Y
GRT74		166.8	Lee	AR	2007	GT2013.2	Y
GRT75		94.3	Jefferson	AR	2002	GT2013.2	N
GRT76		67.8	Jefferson	AR	2012	GT2013.2	Y
GRT77		303.3	Desha	AR	2005	GT2013.2	N
GRT78		187.2	Lee	AR	2006	GT2013.2	Y
GRT79		486	Tallahatchie	MS	2001	GT2013.2	N
GRT80		102.9	Tallahatchie	MS	2003	GT2013.2	Y
GRT81		494.4	Tallahatchie	MS	2007	GT2013.2	N
GRT82		412.2	Pulaski	AR	2004	GT2013.2	N
GRT83		13.7	Pulaski	AR	2007	GT2013.2	Y
GRT84		871	Desha	AR	2002	GT2013.2	N
GRT85		982.1	Issaquena	MS	2002	GT2013.2	N
GRT86		343.4	Grant / Rapides Parish	LA	2001	GT2013.2	Y
GRT87		376.1	Grant / Rapides Parish	LA	2002	GT2013.2	Y
GRT88		650	Grant / Rapides Parish	LA	2002	GT2013.2	N

GRT89	549.3	Grant / Rapides Parish	LA	2004	GT2013.2	Y
GRT90	153.2	Grant / Rapides Parish	LA	2012	GT2013.2	Y
GRT91	294.2	Grant / Rapides Parish	LA	2012	GT2013.2	Y
GRT92	163.6	Grant / Rapides Parish	LA	2012	GT2013.2	Y
GRT93	778	Yazoo/Warren	MS	2001	GT2013.2	N
GRT94	200	Yazoo/Warren	MS	2002	GT2013.2	Y
GRT95	809	Yazoo/Warren	MS	2011	GT2013.2	Y
GRT96	1248.7	Concordia Parish	LA	2001	GT2013.2	N
GRT97	166.4	Concordia Parish	LA	2002	GT2013.2	N
GRT98	527.3	St. Francis	AR	2003	GT2013.2	N
GRT99	361	Phillips Co	AR	2003	GT2013.2	Y
GRT100	88.03	Lee	AR	1998	GT2013.2	Y
GRT101	108.3	Lee	AR	2003	GT2013.2	Y
GRT102	165.89	Lee	AR	2002	GT2013.2	N
GRT103	227.5	Jefferson	AR	2004	GT2013.2	N
GRT104	194.5	Jefferson	AR	2004	GT2013.2	N
GRT105	198.2	Jefferson	AR	2003	GT2013.2	N
GRT106	38.8	Jefferson	AR	2004	GT2013.2	Y
GRT107	475.7	Leflore	MS	2001	GT2013.2	N
GRT108	216.3	Bolivar	MS	2004	GT2013.2	N
GRT109	310.1	Humphreys & Leflore	MS	2006	GT2013.2	Y
GRT110	474.3	Concordia Parish	LA	2009	GT2013.2	N
GRT111	230	Bolivar	MS	2005	GT2013.2	Y
GRT112	136.2	Leflore	MS	2002	GT2013.2	Y
GRT113	170.8	Leflore	MS	2005	GT2013.2	Y
GRT114	453.6	Sunflower	MS	2012	GT2013.2	Y
GRT115	146.6	Concordia Parish	LA	2004	GT2013.2	Y
GRT116	127.4	Jefferson	AR	2003	GT2013.2	Y
GRT117	181.3	Pulaski	AR	2006	GT2013.2	Y
GRT118	190.1	Humphreys	MS	2006	GT2013.2	Y
GRT119	63	Humphreys	MS	2012	GT2013.2	Y
GRT120	79.2	Pulaski	AR	2010	GT2013.2	Y
GRT121	593.4	Chicot	AR	2004	GT2013.2	N
GRT122	30	Chicot	AR	2012	GT2013.2	Y
GRT123	144.6	Bolivar	MS	2005	GT2013.2	Y
GRT124	147.5	Leflore	MS	2004	GT2013.2	Y
GRT125	85.3	Quitman	MS	2003	GT2013.2	Y
GRT126	285.7	Sunflower	MS	2009	GT2013.2	Y



GRT127	241.6	St. Francis	AR	2006	GT2013.2	Y
GRT128	104.6	Leflore	MS	2001	GT2013.2	Y
GRT129	428.2	Quitman	MS	2012	GT2013.3	Y
GRT130	88.5	Drew	AR	2010	GT2013.3	Y
GRT131	134.1	Desha	AR	2001	GT2013.3	N
GRT132	385.2	Catahoula Parish	LA	2007	GT2013.3	Y
GRT133	42.2	Humphreys	MS	2008	GT2013.3	Y
GRT134	364.1	Concordia Parish	LA	2010	GT2013.3	Y
GRT135	108.5	Prairie	AR	2003	GT2013.3	Y
GRT136	150.1	Quitman	MS	2008	GT2013.3	Y
GRT137	171.5	Bolivar	MS	2009	GT2013.3	Y
GRT138	169.6	Moorehouse Parish	LA	2006	GT2013.3	N
GRT139	172.3	St. Francis	AR	2007	GT2013.3	Y
GRT140	92	Concordia Parish	LA	2006	GT2013.3	Y
GRT141	160	Leflore	MS	2007	GT2013.3	Y
GRT142	40	Carroll	MS	2004	GT2013.3	Y
GRT143	7.4	Carroll	MS	2005	GT2013.3	Y
GRT144	135.1	Carroll	MS	2011	GT2013.3	Y
GRT145	273.1	St. Francis	AR	2009	GT2013.3	Y
GRT146	68	Humphreys	MS	2008	GT2013.3	Y
GRT147	357.5	Yazoo	MS	2012	GT2013.3	Y
GRT148	89.7	Drew	AR	2001	GT2013.3	N
GRT149	59.5	Concordia Parish	LA	2004	GT2013.3	Y
GRT150	142.7	Leflore	MS	2011	GT2013.3	Y
GRT151	13.9	Leflore	MS	2009	GT2013.3	Y
GRT152	23.6	Leflore	MS	2010	GT2013.3	Y
GRT153	234.4	Leflore	MS	2005	GT2013.3	N
GRT154	118.4	Richland Parish	LA	2006	GT2013.3	Y
GRT155	189.3	Richland Parish	LA	2004	GT2013.3	N
GRT156	140.5	Chicot	AR	2006	GT2013.3	Y
GRT157	1245	Chicot	AR	2005	GT2013.3	N
GRT158	96.8	Franklin Parish	LA	2004	GT2013.3	Y
GRT159	71.8	Humphreys	MS	2005	GT2013.3	Y
GRT160	244	Humphreys	MS	2005	GT2013.3	Y
GRT161	626.9	Humphreys	MS	2000	GT2013.3	N
GRT162	130.4	Humphreys	MS	2006	GT2013.3	Y
GRT163	57.3	Humphreys	MS	2006	GT2013.3	Y
GRT164	256.8	Prairie	AR	2006	GT2013.3	Y
GRT165	50.4	Prairie	AR	2005	GT2013.3	Y

GRT166	[redacted]	88.5	Sunflower	MS	2009	GT2013.3	Y
GRT167		202.3	Leflore	MS	2007	GT2013.3	Y
GRT168		157.9	Leflore	MS	1999	GT2013.3	Y
GRT169		70	Sunflower	MS	2001	GT2013.3	Y
GRT170		54.1	Humphreys	MS	2012	GT2013.3	Y
GRT171		128.5	Humphreys/Sunflower	MS	2008	GT2013.3	Y
GRT172		74.2	Leflore	MS	1998	GT2013.3	N
GRT173		75	Leflore	MS	2001	GT2013.3	Y
GRT174		67.5	Leflore	MS	2004	GT2013.3	Y
GRT175		213.1	Leflore	MS	2005	GT2013.3	N
GRT176		167	Humphreys	MS	2003	GT2013.3	N
GRT177		774	Sunflower	MS	2007	GT2013.3	N
GRT178		1836	Warren/Yazoo	MS	1998	GT2013.3	N
GRT179		61.1	Leflore	MS	2003	GT2013.3	Y
GRT180		109	Leflore	MS	2005	GT2013.3	Y
GRT181		137	Leflore	MS	2004	GT2013.3	Y
GRT182		84.55	Leflore	MS	2000	GT2013.3	Y
GRT183		563	Humphreys	MS	2010	GT2013.3	Y
GRT184		85.4	Leflore	MS	2000	GT2013.3	Y
GRT185		61.2	Leflore	MS	2011	GT2013.3	Y
GRT186		247.7	Franklin Parish	LA	2007	GT2013.3	Y
GRT187		511	Lee	AR	1999	GT2013.3	N
GRT188		89	Leflore	MS	2004	GT2013.3	Y
172 total		47,728.13 acres					

Verification 2014.1 GreenTrees Inventory Through 2013

Tract ID	[redacted]	Contract GPS Acres	County	State	Planting Year	Series	Soils Only?
Initial Verification							
GRT26	[redacted]	160.03	Monroe/Praire	AR	2013	C/NS	Y
GRT189		122.20	Sunflower	MS	2013	NS	Y
GRT190		137.70	Chicot	AR	2013	E	Y
GRT191		75.30	Chicot	AR	2013	E	Y
GRT192		101.40	Madison	LA	2013	NS	Y
GRT193		250.40	Richland	LA	2012	NS	Y
GRT194		268.40	Richland	LA	2012	NS	Y
GRT195		356.30	Desha	AR	2013	E	Y
GRT196		72.70	Sunflower	MS	2013	NS	Y
GRT197		27.50	Lincoln	AR	2013	E	Y
GRT198		570.40	Avoyelles	LA	2001	CF2014.1	N
GRT199		401.09	Chicot	AR	1995	CF2014.1	Y

GRT200	[redacted]	630.00	Chicot	AR	2004	CF2014.1	Y
GRT200	[redacted]	449.00	Chicot	AR	2008	CF2014.1	Y
GRT201	[redacted]	315.20	Richland	LA	2011	CF2014.1	Y
GRT202	[redacted]	439.20	Richland	LA	2011	CF2014.1	Y
GRT203	[redacted]	28.90	Yazoo	MS	2011	CF2014.1	Y
GRT203	[redacted]	293.00	Yazoo	MS	2013	CF2014.1	Y
GRT204	[redacted]	132.70	Yazoo	MS	2013	CF2014.1	Y
GRT205	[redacted]	118.00	Humphreys	AR	2013	CF2014.1	Y
GRT206	[redacted]	75.10	Quitman	MS	2004	CF2014.1	Y
GRT207	[redacted]	114.30	Quitman	MS	2001	CF2014.1	Y
GRT208	[redacted]	505.70	Quitman	MS	2004	CF2014.1	Y
GRT209	[redacted]	150.10	Quitman	MS	2004	CF2014.1	Y
GRT210	[redacted]	48.50	Leflore	MS	2004	CF2014.1	Y
GRT211	[redacted]	65.90	Quitman	MS	2004	CF2014.1	Y
GRT212	[redacted]	16.60	Catahoula	LA	2005	CF2014.1	Y
GRT212	[redacted]	126.60	Catahoula	LA	2006	CF2014.1	Y
GRT213	[redacted]	52.70	Catahoula	LA	2006	CF2014.1	Y
GRT214	[redacted]	200.20	Franklin	LA	2012	CF2014.1	Y
GRT215	[redacted]	114.10	Franklin	LA	2011	CF2014.1	Y
GRT216	[redacted]	264.00	Franklin	LA	2011	CF2014.1	Y
GRT217	[redacted]	175.20	Franklin	LA	2011	CF2014.1	Y
GRT218	[redacted]	175.90	Franklin	LA	2011	CF2014.1	Y
GRT219	[redacted]	87.40	Franklin	LA	2006	CF2014.1	Y
GRT220	[redacted]	32.40	Quitman	MS	2004	CF2014.1	Y
GRT221	[redacted]	75.20	Quitman	MS	2004	CF2014.1	Y
GRT222	[redacted]	784.60	Quitman	MS	2000	CF2014.1	Y
GRT223	[redacted]	215.80	Bolivar	MS	2008	CF2014.1	Y
GRT224	[redacted]	402.70	Yazoo	MS	2003	CF2014.1	Y
GRT225	[redacted]	234.90	Yazoo	MS	2004	CF2014.1	Y
GRT226	[redacted]	289.70	Sharkey	MS	2000	CF2014.1	Y
GRT227	[redacted]	565.70	Tallahatchie	MS	2005	CF2014.1	Y
GRT228	[redacted]	299.20	Tallahatchie	MS	2005	CF2014.1	Y
GRT229	[redacted]	225.60	Tallahatchie	MS	2003	CF2014.1	Y
GRT230	[redacted]	131.10	Tallahatchie	MS	2002	CF2014.1	Y
GRT231	[redacted]	186.20	Tallahatchie	MS	2005	CF2014.1	Y
GRT232	[redacted]	151.00	Richland	LA	1998	CF2014.1	Y
GRT233	[redacted]	185.00	Humphreys	MS	2005	CF2014.1	Y
GRT234	[redacted]	115.40	Quitman	MS	2011	CF2014.1	Y
GRT235	[redacted]	133.50	Sharkey	MS	2006	CF2014.1	Y
GRT236	[redacted]	77.00	Issaquena	MS	2009	CF2014.1	Y
GRT237	[redacted]	1809.10	Sharkey	MS	2000	CF2014.1	Y
GRT238	[redacted]	34.40	Issaquena	MS	2005	CF2014.1	Y
GRT239	[redacted]	324.90	Sharkey	MS	2006	CF2014.1	Y
GRT240	[redacted]	150.50	Humphreys	MS	2011	CF2014.1	Y
GRT241	[redacted]	604.00	Sharkey	MS	1999	CF2014.1	Y

GRT242	[redacted]	467.00	Sharkey	MS	2000	CF2014.1	Y
GRT243	[redacted]	168.50	Sharkey	MS	2005	CF2014.1	Y
GRT244	[redacted]	38.70	Sharkey	MS	2006	CF2014.1	Y
GRT245	[redacted]	194.60	Sharkey	MS	2007	CF2014.1	Y
GRT246	[redacted]	142.20	Humphreys	MS	2011	CF2014.1	Y
GRT247	[redacted]	52.00	Quitman	MS	2000	CF2014.1	Y
GRT248	[redacted]	15.00	Quitman	MS	2003	CF2014.1	Y
GRT249	[redacted]	24.60	Quitman	MS	2012	CF2014.1	Y
GRT250	[redacted]	124.80	Sharkey	MS	2007	CF2014.1	Y
GRT251	[redacted]	142.20	Sharkey	MS	2000	CF2014.1	Y
GRT252	[redacted]	12.70	Concordia	LA	2004	CF2014.1	Y
GRT253	[redacted]	49.90	Concordia	LA	2004	CF2014.1	Y
GRT254	[redacted]	31.30	Concordia	LA	2004	CF2014.1	Y
GRT255	[redacted]	31.70	Concordia	LA	2004	CF2014.1	Y
GRT256	[redacted]	716.50	Wilkinson	MS	2002	CF2014.1	Y
GRT257	[redacted]	183.90	Wilkinson	MS	2001	CF2014.1	Y
GRT258	[redacted]	869.60	Wilkinson	MS	2003	CF2014.1	Y
GRT259	[redacted]	178.00	Wilkinson	MS	2001	CF2014.1	Y
GRT260	[redacted]	580.60	Wilkinson	MS	2002	CF2014.1	Y
GRT261	[redacted]	632.10	Wilkinson	MS	2002	CF2014.1	Y
GRT262	[redacted]	136.50	Chicot	AR	2012	CF2014.1	Y
GRT263	[redacted]	199.00	Caldwell	LA	2001	CF2014.1	Y
GRT264	[redacted]	146.10	Franklin	LA	2013	CF2014.1	Y
		19,287.12					
77 total		acres					

Appendix B – List of Documents Received and Reviewed by ESI

Documents received 24 April 2014

- GRT026 [redacted]
  - A Summary for GRT026.pdf
  - Contract
    - [redacted] Contract.pdf
  - Easement_CRP_Forestry Info
    - GRT026 [redacted] - CRP & Inspections (2 sets).pdf
  - Forestry Assessment
    - Release - [redacted].pdf
  - Property Map
    - [redacted] - Map 2 of 2.pdf
    - [redacted] - Map 1 of 2.pdf
  - Statement of Intent
    - GRT026 - LOI.pdf
  - Tax Records
    - GRT026 - Tax Receipt [redacted]
    - GRT026 - Tax Receipt [redacted]
- GRT189 [redacted]
  - A Summary for GRT189.pdf
  - Contract
    - GRT189 [redacted] - MOA.pdf
    - GRT189 [redacted] Contract.pdf
    - GRT189 [redacted] LOI.pdf
  - Easement_CRP_Forestry Info
    - GRT189 [redacted] Planting Inspection.pdf
    - GRT189 [redacted] - CP1.pdf
  - Property Map
    - [redacted] Map 122.2.pdf
  - Tax Records
    - GRT189 [redacted] - Taxes.pdf
- GRT190 [redacted]
  - GRT190 [redacted] - Planting Inspection & CRP1.pdf
  - Contract
    - GRT190 [redacted] - Contract.pdf
  - Forestry Assessment
    - GRT190 [redacted] - Release.pdf
  - Property Map
    - GRT190 [redacted] - Map.pdf
  - Statement of Intent
    - GRT190 [redacted] - LOI.pdf
  - Tax Records
    - GRT190 [redacted] - Tax Receipts.pdf
  - A Summary for GRT190.pdf
- GRT191 [redacted]
  - A Summary for GRT191.pdf
  - Contract
    - GRT191 [redacted] - Contract.pdf
  - Easement_CRP_Forestry Info

        - GRT191 [redacted] - CRP.pdf
        - GRT191 [redacted] - Planting Inspection.pdf
    - Forestry Assessment
        - GRT191 [redacted] - Release.pdf
    - Property Map
        - GRT191 [redacted] - map.pdf
    - Statement of Intent
        - GRT191 [redacted] - LOI.pdf
    - Tax Records
        - GRT191 [redacted] - Taxes.pdf
- GRT192 [redacted]
    - A Summary for GRT192.pdf
    - Contract
        - [redacted] - GT Contract.pdf
        - [redacted] LOI.pdf
    - Easement_CRP_Forestry Info
        - [redacted] CRP & Planting Inspection.pdf
        - Email explaining transfer.pdf
    - Forestry Assessment
        - [redacted] Release.pdf
    - Property Map
        - [redacted]
        - GRT_192_[redacted]
    - Tax Records
        - [redacted] - Tax.pdf
- GRT193 [redacted]
    - A Summary for GRT193.pdf
    - Contract
        - [redacted] - LOI.pdf
        - [redacted] - Contract.pdf
    - Easement_CRP_Forestry Info
        - [redacted] - CRP - inspection 2 of 2.pdf
        - [redacted] - CRP - inspection 1 of 2.pdf
    - Forestry Assessment
        - [redacted] - Release.pdf
    - Property Map
        - [redacted] - Maps (2).pdf
    - Tax Records
        - [redacted] - Taxes.pdf
- GRT194 [redacted]
    - A Summary for GRT194.pdf
    - Contract
        - Grt194 [redacted] - Contract.pdf
    - Easement_CRP_Forestry Info
        - [redacted] - Inspection & CRP 2 of 2.pdf
        - [redacted] - Inspection & CRP 1 of 2.pdf
    - Forestry Assessment
        - [redacted] - Release.pdf
    - Property Map
        - [redacted] - Maps.pdf
    - Tax Records

        - [redacted] - Taxes.pdf
- GRT195 [redacted]
    - A Summary for GRT195.pdf
    - Contract
        - [redacted] - Contract.pdf
    - Easement_CRP_Forestry Info
        - [redacted] CRPs & Inspections.pdf
    - Forestry Assessment
        - Release - [redacted]
    - Property Map
        - [redacted] Map 2 of 2.pdf
        - [redacted] Map 1 of 2.pdf
    - Statement of Intent
        - [redacted] - LOI.pdf
    - Tax Records
        - [redacted] Taxes.pdf
- GRT196 [redacted]
    - A Summary for GRT196.pdf
    - Contract
        - [redacted] - LOI.pdf
        - [redacted] - Contract.pdf
    - Easement_CRP_Forestry Info
        - [redacted] - plant approval & invoices.pdf
        - [redacted] - CRP1.pdf
    - Forestry Assessment
        - Release.pdf
    - Property Map
        - Map - [redacted]
    - Tax Records
        - [redacted] - Tax Receipts.pdf
- GRT197 [redacted]
    - A Summary for GRT197.pdf
    - Contract
        - [redacted] - LOI.pdf
        - [redacted] - Contract.pdf
    - Easement_CRP_Forestry Info
        - GRT197 [redacted] planting inspection.pdf
    - Forestry Assessment
        - [redacted] - Release.pdf
        - [redacted] CRP-1.pdf
    - Property Map
        - Map - [redacted]
    - Tax Records
        - Taxes.pdf

Documents received 02 June 2014

- GRT198 - [redacted]
    - WRP Easement Deed [redacted]
    - FA [redacted]
    - [redacted] Carbon Services Agreement.pdf

  - [redacted]_Estimated Planting Map.pdf
  - Summary for GRT198 [redacted]
  - Tax Receipt [redacted]
  - USDA Planting Records [redacted]
- GRT199 - [redacted]
  - USDA planting verification [redacted]
  - Carbon Services Agreement_ [redacted]
  - [redacted] CRP.JPG
  - CRP1 [redacted]
  - FA [redacted]
  - Summary for GRT199 [redacted]
  - Tax Receipts CRP [redacted]
  - USDA Map_ [redacted]
- GRT200 - [redacted]
  - USDA Release_ [redacted]
  - Carbon Services Agreement [redacted]
  - [redacted]
  - [redacted]
  - [redacted]
  - FA WRP [redacted]
  - Maps [redacted]
  - NRCS [redacted] planting confirm [redacted]
  - [redacted]
  - Summary for GRT200 [redacted]
  - Tax Records [redacted]
  - USDA Map([redacted]
- GRT201 - [redacted]
  - WED [redacted]
  - [redacted] WRP Inspection.pdf
  - [redacted] Replant Conservation Doc.pdf
  - [redacted] - Contract.pdf
  - FA [redacted]
  - Summary for GRT201 [redacted]
  - Tax Records [redacted]
  - Tree Planting Map [redacted]
- GRT202 - [redacted]
  - WED [redacted]
  - [redacted] - WRP Inspection.pdf
  - [redacted] Tax Records.pdf
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - Map [redacted]
  - NRCS Planting Planning [redacted]
  - Summary for GRT202 [redacted]
- GRT203 - [redacted]
  - Tax Receipts [redacted]
  - A Summary for GRT203 [redacted]
  - AD862 [redacted]
  - CCRP Map [redacted]
  - CRP1 [redacted]

  - FA [redacted] CRP.pdf
  - Landowner Statement of Intent [redacted]
  - Reforestation and Carbon Agreement [redacted]
- GRT204 - [redacted]
  - WRP Easement Map [redacted]
  - A Summary for GRT204 [redacted]
  - FA [redacted]
  - Landowner Statement of Intent [redacted]
  - Reforestation and Carbon Agreement [redacted]
  - Tax Receipts [redacted]
  - Tree Planting Compliance Report [redacted]
- GRT205 - [redacted]
  - Reforestation and Carbon Agreement [redacted]
  - A Summary for GRT205 [redacted]
  - AD862 [redacted]
  - [redacted] taxes.pdf
  - CCRP Plan Map [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Landowner Statement of Intent [redacted]
- GRT206 - [redacted]
  - Summary for GRT206 [redacted]
  - [redacted] FA.pdf
  - [redacted] Contract.pdf
  - [redacted] CRP 1 AD862.pdf
  - [redacted] .Map.pdf
  - [redacted] tax receipts.pdf
- GRT207 - [redacted]
  - Tax Records [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement_ [redacted]
  - [redacted] Property Map.pdf
  - CRP1 [redacted]
  - FA [redacted]
  - Summary for GRT207 [redacted]
- GRT208- [redacted]
  - USDA Map [redacted]
  - AD286 [redacted]
  - Carbon Service Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Summary for GRT208 [redacted]
  - Tax Receipt [redacted]
- GRT209 - [redacted]
  - USDA Map [redacted]
  - A Summary for GRTxxx [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]

- Tax Receipts
- GRT210 -
  - USDA Map
  - AD-862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRTxxx
  - Tax Receipt
- GRT211 -
  - USDA Maps
  - A Summary for GRTxxx.pdf
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Tax Receipts
- GRT212 -
  -
  - Carbon Services Agreement
  - Conservation Plan Map
  - FA
  - Planting Invoice
  - Summary for GRT212
  - Tax Record
  - Tax Recrods
  - USDA Planting documenation
  - USDA planting info
- GRT213 -
  - Tax Records
  - A Summary for GRT213
  - AD862
  - Carbon Services Agreement
  - Conservation Map
  - CRP1
  - FA
- GRT214 -
  - Summary for GRT214
  - _AD 862_
  - _Carbon Services Agreement.pdf
  - _CRP 1_
  - _CRP Map.pdf
  - 2008 Assessment Listing
  - FA
  - POA
- GRT215 -
  - Site Prep receipt_
  - Summary for GRT215_
  - Carbon Services Agreement.pdf
  - (a) AD862_

- (a) Conservation Plan Map
- (a) CRP 1
- (b) AD862
- (b) CRP 1
- (c) AD862
- (c) Conservation Plan
- (c) CRP 1
- 2. Credit Deed
- Credit Deed
- FA
- FSA
- FSA
- FSA
- POA
- Site Prep receipt
- Site Prep receipt

- GRT216 -
  - Tree Planting receipt
  - (a) Soil Map
  - (a) AD862
  - (a) CRP1
  - (b) Conservation Plan map
  - (b) AD862
  - (b) CRP1
  - (c) Conservation Plan Map
  - (c) AD862
  - (c) CRP1
  - Carbon Services Agreement
  - Cash Sale Deed
  - Credit Deed
  - FA
  - POA
  - Site Prep Receipt (a)
  - Site Prep Receipt
  - Summary for GRT216
  - tax receipts
- GRT217 -
  - _Carbon Services Agreement.pdf
  - A Summary for GRT217
  - Act of Exchange
  - AD862
  - Conservation Map
  - CRP1
  - FA
  - POA
  - POA
  - Site Prep Receipt
  - Tax Assessment
- GRT218 -
  - Tax records
  - AD286

  - Carbon Services Agreement [redacted]
  - Conservation Plan Map [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - Summary for GRT218 [redacted]
- GRT219 - [redacted]
  - tax records [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - Conservation Plan Map [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - POA [redacted]
  - Summary for GRT219 [redacted]
- GRT220 - [redacted]
  - USDA Map [redacted]
  - Tax Receipts [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - Forestry Assessment [redacted]
  - Summary for GRT220 [redacted]
- GRT221 - [redacted]
  - USDA Map [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Summary for GRT221 [redacted]
  - tax receipt [redacted]
- GRT222 - [redacted]
  - USDA Map [redacted]
  - AD286 [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Summary for GRT222 [redacted]
  - Tax Records [redacted]
- GRT223 - [redacted]
  - Tax Receipts [redacted]
  - A Summary for GRT223 [redacted]
  - AD862([redacted]
  - AD862([redacted]
  - Carbon Services Agreement [redacted]
  - CRP1([redacted]
  - CRP1([redacted]
  - FA [redacted]
  - Map_ [redacted]

- GRT224 -
  - USDA Map
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT224
  - Tax Receipts
- GRT225 -
  - USDA Maps
  - AD286
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT225
  - Tax Receipts
- GRT226 -
  - Tax Receipt
  - Carbon Services Agreement
  - CPR1 Warranty of Conveyance
  - CRP1
  - FA
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  - Summary for GRT226
  - Survey Map
- GRT227 -
  - USDA Map
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT227
  - Tax Receipts
- GRT228 -
  - USDA Map
  - AD862
  - Carbon Forestry Agreement
  - CRP1
  - FA
  - Summary for GRT228
  - Tax Records
- GRT229 -
  - USDA Map
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT229
  - Tax Receipts
- GRT230 -

  - Tax Records [redacted]
  - planting reciept [redacted]
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - [redacted] WED ([redacted]
  - Property Map [redacted]
  - Summary for GRT230 [redacted]
- GRT231 - [redacted]
  - Tax Records [redacted]
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - [redacted]
  - Planting Receipt [redacted]
  - Property Map [redacted]
  - Summary for GRT231 [redacted]
- GRT232 - [redacted]
  - WED [redacted]
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - Map [redacted]
  - NRCS As Built Conservation Plan [redacted]
  - Reforestation Summary Sheet [redacted]
  - Summary for GRT232 [redacted]
  - Tax Receipts [redacted]
- GRT233 - [redacted]
  - WED [redacted]
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - NRCS Map [redacted]
  - Summary for GRT233 [redacted]
  - Tax Receipts [redacted]
  - Tree Planting Compliance Report [redacted]
- GRT234 - [redacted]
  - Tax Receipt [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Map [redacted]
  - Summary for GRT234 [redacted]
- GRT235 - [redacted]
  - USDA response to no AD862.pdf
  - [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - POA [redacted]
  - Summary for GRT235 [redacted]
  - Tax Records [redacted]

- USDA Map [redacted]
- GRT236 - [redacted]
  - Tax Records
  - AD862
  - [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1
  - FA [redacted]
  - POA [redacted]
  - Summary for GRT236
- GRT237 - [redacted]
  - ree Planting [redacted]
  - [redacted] WED.pdf
  - [redacted] WED2.pdf
  - Carbon Services Agreement [redacted]
  - FA [redacted]
  - Property Map [redacted]
  - Summary for GRT237 [redacted]
  - Tax Records [redacted]
- GRT238 - [redacted]
  - USDA Property Map [redacted]
  - [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - Summary for GRT238 [redacted]
  - Tax Receipts [redacted]
- GRT239 - [redacted]
  - USDA Map [redacted]
  - [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - Summary for GRT239 [redacted]
  - Tax Records [redacted]
- GRT240 - [redacted]
  - Tax Records [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CCRP Plan Map [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - Summary for GRT240 [redacted]
- GRT241 - [redacted]
  - WED [redacted]
  - Carbon Services Agreement [redacted]
  - [redacted]

- FA [redacted]
- POA [redacted]
- Property Map [redacted]
- Summary for GRT241 [redacted]
- Tax Rec [redacted]
- Tax Receipts [redacted]

- GRT242 - [redacted]
  - Tax Receipts [redacted]
  - Carbon Services Agreement [redacted]
  - [redacted]
  - [redacted]
  - [redacted]
  - FA [redacted]
  - POA [redacted]
  - Property Map [redacted]
  - Summary for GRT242 [redacted]
- GRT243 - [redacted]
  - USDA Property Map [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - [redacted]
  - FA [redacted]
  - Summary for GRT243 [redacted]
  - Taxes [redacted]
- GRT244 - [redacted]
  - USDA Map [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - [redacted]
  - FA [redacted]
  - Summary for GRT244 [redacted]
  - Tax Record [redacted]
- GRT245 - [redacted]
  - USDA response to no AD862.pdf [redacted]
  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - [redacted]
  - [redacted]
  - FA [redacted]
  - Summary for GRT245 [redacted]
  - Tax Receipts [redacted]
- GRT246 - [redacted]
  - Tax Records [redacted]
  - AD862 [redacted]
  - Carbon Services Agreement [redacted]
  - CCRP Plan Map [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - POA [redacted]
  - [redacted]

- Summary for GRT246
- GRT247 -
  - USDA Map
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT247
  - Tax Receipt
- GRT248 -
  - USDA Map
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT248
  - Tax Records
- GRT249 -
  - USDA NRCS map
  - A Summary for GRTxxx.pdf
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Summary for GRT249
  - Tax Records
- GRT250 -
  - USDA response to no AD862
  - Carbon Services Agreement
  - CRP 1
  - FA
  - Tax Assessments
  - USDA Map
- GRT251 -
  - Tree Planting
  - WED.pdf
  - WED2.pdf
  - Carbon Services Agreement
  - FA
  - Map
  - Summary for GRT251
  - Tax Receipts
- GRT252 -
  - Tax Receipt
  - AD862
  - Cash for Sale Deed
  - CRP1
  - FA
  - Carbon Services Agreement
  - Property Map

- Summary for GRT252
- GRT253 -
  - Summary for GRT253
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Act of Cash Sale
  - MAP
- GRT254 -
  - ax Records
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Map
  - Summary for GRT254
- GRT255 -
  - Tax Records
  - AD862
  - Carbon Services Agreement
  - CRP1
  - FA
  - Property Map
  - Summary for GRT255
- GRT256 -
  - WED Ex B item
  - 2002 planting receipts
  - Carbon Services Agreement
  - FA
  - Map
  - Summary for GRT256
  - Tax Receipts
  - WED Ex B
  - WED Ex B
  - \WED Ex B
- GRT257 -
  - WED Ex B
  - 2001 planting receipts for
  - Carbon Services Agreement
  - FA
  - Map
  - Summary for GRT257
  - Tax Receipts
  - WED Ex B
  - WED Ex B
  - WED Ex B
- GRT258 -
  - WED Ex B
  - 2003 planting receipts

- Carbon Services Agreement
- FA
- Map
- Summary for GRT258
- Tax Receipts
- WED Ex B
- WED Ex B
- WED Ex B

- GRT259 -
  - WED Ex B
  - 2001 planting receipts
  - Carbon Services Agreement
  - FA
  - MAP
  - Summary for GRT259
  - Taxes
  - WED Ex B
  - WED Ex B
  - WED Ex B
- GRT260 -
  - WED Ex B
  - 2002 planting receipts
  - Carbon Services Agreement
  - FA
  - MAP
  - Summary for GRT260
  - Taxes
  - WED Ex B
  - WED Ex B
  - WED Ex B
- GRT261 -
  - WED Ex B
  - 2002 planting receipts
  - Carbon Services Agreement
  - FA
  - MAP
  - Summary for GRT261
  - Tax Receipts
- GRT262 -
  - USDA Map_
  - A Summary for GRT262
  - AD862_
  - Carbon Service Agreement
  - CRP1
  - FA
  -
  - Tax Record
- GRT263 -
  - USDA Map
  - AD862

  - Carbon Services Agreement [redacted]
  - CRP1 [redacted]
  - FA [redacted]
  - Planting Receipts [redacted]
  - [redacted]
  - Summary for GRT263 [redacted]
  - Tax Receipts [redacted]
- GRT264 - [redacted]
  - WRP Plan Map [redacted]
  - Carbon Services Agreement [redacted]
  - County Assessor Map [redacted]
  - [redacted] Tax Recpts.pdf
  - [redacted] War. Eas. Deed.pdf
  - FA [redacted]
  - Land Surveyors Map [redacted]
  - Map of Treed Acres [redacted]
  - Summary for GRT264 [redacted]

Documents received 16 June 2014

- GreenTrees 2014.1
  - Risk buffer rating v01.xlsx
  - ERTs to be issued 2014 v2.xlsx
  - GreenTrees Calcs 2014 v06.xlsx
  - Guidance Doc 2014.V1.docx

Documents received 19 June 2014

- Summary for GRT250 [redacted]
- GRT204 WED [redacted]
- 2014.1 sampling
  - GRT038 [redacted]
    - GRT038 [redacted]
    - GRT038 [redacted]
    - GRT038 [redacted]
  - GRT086-GRT092 [redacted]
    - GRT086-GRT092 [redacted]
    - A Summary for GRT086-GRT092.pdf
    - GRT086-GRT092 [redacted] - Contract.pdf
    - GRT086-GRT092 [redacted] - FA.pdf
    - GRT086-GRT092 [redacted] - Maps (4).pdf
    - GRT086-GRT092 [redacted] - Planting Date confirmations.pdf
    - GRT086-GRT092 [redacted] - Planting Invoice [redacted]
    - GRT086-GRT092 [redacted] - Planting Payment [redacted]
    - GRT086-GRT092 [redacted] - SOI.pdf
    - GRT086-GRT092 [redacted] - Taxes [redacted]
    - GRT086-GRT092 [redacted] - WED [redacted]
    - GRT086-GRT092 [redacted] - WED [redacted]
  - GRT132 [redacted]
    - [redacted] Tax Receipt [redacted]
    - A Summary for GRT132.pdf
    - GRT132 [redacted] - Contract.pdf

        - [redacted] AD-862 [redacted]
        - [redacted] Forester Assmt [redacted]
        - [redacted] Map.pdf
    - GRT140 [redacted]
        - GRT140 [redacted]
        - A Summary for GRT140.pdf
        - GRT140 [redacted] - Contract.pdf
        - GRT140 [redacted] - FA.pdf
        - GRT140 [redacted] - Map.pdf
        - GRT140 [redacted] - Planting Complaince.pdf
        - GRT140 [redacted] - Taxes .pdf
    - GRT157 [redacted]
        - [redacted] WED .pdf
        - A Summary for GRT157.pdf
        - GRT157 [redacted] - Contract.pdf
        - [redacted] Map [redacted]
        - [redacted] - FA .pdf
        - [redacted] - Taxes.pdf
        - [redacted] invoice.pdf
    - GRT188 [redacted]
        - Landowner Statement of Intent.docx
        - A Summary for GRT188.pdf
        - GRT188 [redacted] - FA.pdf
        - GRT188 [redacted] - Maps (2).pdf
        - GRT188 [redacted] - Taxes.pdf
        - GRT188 [redacted] - Planting Inspections (1).pdf
        - GRT188 [redacted] - Planting Inspections.pdf
        - GRT188 [redacted] CRP-1.pdf
        - GRT188 [redacted] .pdf

Documents received 24 June 2014

- GreenTrees Calcs 2014 v06.xlsx

Documents received 06 August 2014

- Attestation Addendum Verification Period 1 Jan 2014 - 31 Dec 2014.pdf
- GreenTrees_ESI_Round 1 NCRs with responses.xlsx
- GRT026 [redacted] Planting Receipt.pdf
- GRT026 [redacted] Summary.pdf
- GRT026 Planting Area Map [redacted]
- GRT038 SOI [redacted]
- GRT038 Tree Planting Compliance Record [redacted]
- GRT132 CRP1 [redacted]
- GRT219 tax records [redacted]
- GRT232 Legal Survey [redacted]
- GRT232 WED [redacted]
- GRT253 tax receipts [redacted]
- GRT264 WED [redacted]

Documents received 08 August 2014

- GreenTrees_ESI_Round 1 NCRs with responses.xlsx

Documents received 15 August 2014

- NCR #6 Tree Data with Long and Lat.xlsx
- GreenTrees_ESI_Round 1 NCRs with responses.xlsx
- GRT032 Letter [redacted]
- NCR #6 Sampling Plan Tree Data Plots Highlighted[1].pdf

Documents received 29 September 2014

- REVISED GreenTrees Calcs 2014 v07f.xlsx
- Responses to ESI NCRs Biomass 2014.docx
- REVISED ERTs to be issued 2014 v4.xlsx

Documents received 19 November 2014

- B Field Notes 1 of 1.htm
- AJ Field Notes 1 of 2.htm
- AJ Field Notes 2 of 2.htm
- Est plot density from 2013 variability v2.xlsm
- GreenTrees_EY2013_Biomass_Quantification_NCRs_Round2_2014-10-16_Final_C2I responses v3.docx
- New tract plot densities.xlsm

Documents received 19 December 2014

- GreenTrees Standard Operating Procedure 2014-12-19 FINAL.pdf
- ERTs to be issued 2014 v5 FINAL.xlsx
- GreenTrees Calcs 2014 v08b FINAL.xlsx
- GreenTrees Standard Operating Procedure 2014-12-19 FINAL.docx

Documents received 19 January 2015

- Field Notes per 01122015 email.pdf
- Coordinates for 2014 Plots.xlsx
- Shape Files
  - GRT001 [redacted]
  - GRT002
  - GRT004
  - GRT005
  - GRT006
  - GRT007
  - GRT008
  - GRT009
  - GRT010
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- GRT252_[redacted]
- GRT253_[redacted]
- GRT254_[redacted]
- GRT255_[redacted]
- GRT261_[redacted]
- GRT262_[redacted]
- GRT263_[redacted]
- GRT264_[redacted]

Documents received 23 January 2015

- GreenTrees Standard Operating Procedure 2015-01-23 redline.docx
- DRC restoration.xlsx
- ERTs to be issued 2014 v6.xlsx
- GreenTrees Calcs 2014 v09.xlsx
- GreenTrees NCRs Round 3 01-21-2015.docx

Documents received 05 February 2015

- Raw Inventory Data Sheets.pdf

Documents received 16 February 2015

- GreenTrees Standard Operating Procedure 2015-02-05.docx
- 2014 shape with plot location
  - Plots 2014 LIST pfr.xls
  - 2014Plots.cpg
  - 2014Plots.dbf
  - 2014Plots.kmz
  - 2014Plots.prj
  - 2014Plots.sbn
  - 2014Plots.sbx
  - 2014Plots.shp
  - 2014Plots.shp.xml
  - 2014Plots.shx
  - Green Tree 2014 PLOTS.pdf

Documents received 17 March 2015

- ERTs to be issued 2014 v7.xlsx
- GreenTrees Calcs 2014 v10.xlsx
- GreenTrees Standard Operating Procedure 2015-03-04.docx
- GRT031 2014 PLOTS.xls

Appendix C – ESI's Verification Findings

1. Non-Conformity Report

Verification			
ACR Criteria: ACR Standard v2.1, Chapter 8 - Annual Attestation. Each year, the Project Proponent shall submit a signed Attestation that: • Confirms the continuance of project activities • Confirms that ownership remains clear and uncontested • Discloses any negative environmental or community impacts or claims of negative environmental and community impacts, and documents plans to mitigate any reported negative environmental or community impacts • Addresses any significant change in external conditions that would affect the quality or environmental integrity of the project ACR requires both an Annual Attestation addressing the above issues, and third-party verification (either desk-based per section C below or field-based per section D, as the case may be) in order to issue new ERTs.			
Evidence Used to Assess Conformance: None supplied			
Findings: Unable to locate attestation following this requirement.			
Non-conformity report (NCR): Please provide the signed attestation for review, which includes all required elements listed.			
Date issued:	25 July 2014		
Project proponent response/actions:	**Date Received:**	06 August 2014	
Attestation Submitted and Loaded to FTP July 28, 2014			
Evidence used to close NCR: The Attestation Appendum (Attestation Addendum Verification Period 1 Jan 2014 - 31 Dec 2014.pdf) was reviewed and captures all required items appropriately. Finding closed.			
Date NCR closed:	10 August 2014		

2. Non-Conformity Report

Verification			
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 - 2.5.1.2 Dead wood			
Evidence Used to Assess Conformance: PP Section B.4			
Findings: Dead wood not included until first harvests. - no indication of harvests. Only one tract is old enough to harvest - [redacted]			
Non-conformity report (NCR): Please indicate if any tracts that are old enough to be harvested have been and thus deadwood should be accounted for. In responding please note the specific tracts which are eligible for harvest and provide evidence to support any assertions.			
Date issued:	25 July 2014		
Project proponent response/actions:	**Date Received:**	06 August 2014	
Letter regarding [redacted] Harvesting submitted and loaded to FTP August 15, 2014			

Evidence used to close NCR: A letter dated 13 August 2014 was submitted to Katherine Sarich of Green Trees by Steve Burgess, professional Forester. It noted that on 3 separate visits (Fall 2012, Fall 2013, and May 2014) no harvesting has occurred. Finding closed.	
Date NCR closed:	10 August 2014

3. Non-Conformity Report

Verification		
ACR Criteria: Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities (Version 01.1.0)		
Evidence Used to Assess Conformance: PP Section B.4		
Findings: Attestation covers these items and an attestation has not been provided for the 2014.1 period. An attestation is needed that attests that in all site visits to all parcels, no clearing or conversion to crop use was observed on any lands owned by the owners of tracts enrolled in GreenTrees.		
Non-conformity report (NCR): Please provide attestation appendum on eligibility and legal compliance.		
Date issued:	25 July 2014	
Project proponent response/actions:	**Date Received:**	06 August 2014
Attestation Submitted and Loaded to FTP July 28, 2014		
Evidence used to close NCR: The Attestation Appendum (Attestation Addendum Verification Period 1 Jan 2014 - 31 Dec 2014.pdf) was reviewed and captures all elements of this applicability condition sufficiently. Finding closed.		
Date NCR closed:	10 August 2014	

4. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011, Section 1.4 Applicability - Ex post estimation of tree biomass must be based on actual measurements carried out on all trees in the permanent sample plots. The permanent sample plots are laid out according to the approved methodological tool "Calculation of the number of sample plots for measurements within A/R CDM project activities".		
Evidence Used to Assess Conformance: N/A		
Findings: Could not find evidence of the location of the 443 permanent sample plots used for the Ex post estimation of tree biomass.		
Non-conformity report (NCR): Please supply evidence of the location of the permanent samples used for ex-post estimation of tree biomass. In doing so, please also highlight changes or additions as compared to the 2013 verification.		
Date issued:	25 July 2014	
Project proponent response/actions:	**Date Received:**	15 August 2014
Tree Data with Long and Lat submitted and loaded to FTP August 15, 2014. Pdf of ESI's sampling plan - highlighted the instances with a N (No) to Soil only for Series GT2013, GT2013.2, GT2013.3, and GT2014.1 as these are the additional Tree Data plots this year. Submitted and Loaded to FTP August 15, 2014.		

Evidence used to close NCR: The finding here is closed in deference to later finding requests which examine plot locations in GIS and revisions over the verification.	
Date NCR closed:	10 September 2014

5. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011, Section 1.4 Applicability - Ex post estimation of tree biomass must be based on actual measurements carried out on all trees in the permanent sample plots. The permanent sample plots are laid out according to the approved methodological tool "Calculation of the number of sample plots for measurements within A/R CDM project activities".		
Evidence Used to Assess Conformance: N/A		
Findings: The number of tracts included in 2013 for tree sequestration is much different than for 2014. Further the values for KgCO2 per acres differ from the 2013 verification. Perhaps additional inventory plots were performed?		
Non-conformity report (NCR): Please explain the general differences in TREE DATA between the 2013 verification list and the current 2014. Please also confirm whether or not additional inventory plots were installed.		
Date issued:	25 July 2014	
Project proponent response/actions:	**Date Received:**	15 August 2014
Discussed with Verifier additional sample plots for 2014.		
Evidence used to close NCR: The finding at this location is closed and defers to later findings which examine TREE DATA differences and revisions from the previous verification to the current one.		
Date NCR closed:	10 September 2014	

6. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: The PP states "biomass carbon stocks and sequestration are calculated from data collected using the described ground-based measurement methods." However, acreage that has not been inventoried is included in the quantification of the current total biomass carbon stocking. In forest carbon projects biomass carbon cannot be credited without an inventory/measurement.		
Non-conformity report (NCR): Please ensure that only the acreage of tracts that have been inventoried is included in the quantification of the current total biomass carbon stocking.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014

This is a key issue and has been addressed before. GreenTrees is programmatic (see section A2 of the project document), and tracts and strata are explicitly recognized as non-contiguous (see also PD section B3 on project boundaries). Stratification of each tract is performed by an experienced forester visiting every single tract and observing the median height of dominant trees across the tract, and using stratum definitions. Then each stratum is sampled with a statistically valid sample, to obtain a confidence interval less than the threshold where a confidence deduction is incurred. The essential concept is that the needed intensity of plots results in a number of acres per plot that is greater than the size of some of the tracts. Plots are assigned relatively evenly across tracts (a "systematic sample"), recognizing that systematic assignment of plots to tracts would result in fractions of plots being assigned to individual tracts and only whole plots are measured. Some tracts have the number of plots rounded up, and some tracts have the number of plots rounded down, with the rounding done so the total number of plots comes out at the needed number. The principle of sampling applies here: just as sampling means not measuring every tree, it may mean some stands or tracts do not contain a plot. Plot assignment is done using a method widely recognized as not being biased, so the resulting estimates can be calculated using standard statistics and accepted as valid. All tracts are mapped and the acreage calculated using GIS, so the sampling and inventory reflect the entire stratum in an unbiased manner.

This said, C2I recognizes that observers not versed in statistics often have difficulty understanding and accepting the validity of statistical sampling. For this reason, and at the same time to control costs of traveling to dispersed tracts, C2I is moving toward a panel sampling design where a fraction of the plots are measured each year (following the ACR Forest Project Protocol) and adding new plots to tracts not sampled in this inventory.

Findings: This NCR should have been worded differently in that the finding was based on the tables in ESI's sampling plan that denoted tracts that included soils only carbon accounting for this verification. These tables were confirmed correct by GreenTrees personnel prior to the start of verification activities. ESI had noted from these tables that only 27,529.65 acres should have been included in carbon accounting for trees. It is, however, clear that there was a communication error in this regard. Clearly, this communication error, and lack of a monitoring report, contributed to this finding. Review of past communication indicates that soils only tracts are tracts with trees not large/old enough to warrant measurement. In assessing the response to this item, ESI examined the legend again and noted that it is feasible that approximately 59,000 acres of enrolled tracts likely have trees large enough to be included in carbon accounting. As such, the figure of 10,840.60 acres classified as Stratum 0 (previously defined as not measured, currently defined as < 5' in height) and not accounted for in tree biomass is reasonable given that the total acreage is equal to 67,015.3 acres. However, the Strata Tab of REVISED GreenTrees Calcs 2014 v07f.xlsx indicates that approximately 18,717 of enrolled acres have not been classified to strata.

ESI is well versed in forest sampling and statistics and fully understands the principles of stratification and inventory design. Communication with GreenTrees in previous verifications indicates that "strata were determined on the basis of visual observations by GreenTrees forestry staff during site visits prior to monitoring. Strata classifications were based on the height of dominant trees." This suggests pre-inventory stratification procedures across the project areas, with plots located across strata after they are determined in order to provide a statistically valid sample. This information is corroborated in the response above and is a standard forest inventory practice for stratified sampling. It is understood that all tracts may not contain inventory plots; this is typical and it is clearly acceptable to include the acreage of tracts that have not been inventoried in the quantification of the current total biomass carbon stocking and sequestration when using sound stratified sampling procedures.

However, the response above states "Plot assignment is done using a method widely recognized as not being biased…" This statement cannot be confirmed as the exact inventory design and

implementation is unclear from the response, files provided, past communication, and the Project Plan. Further, no detailed inventory methodology document has been provided in verifying this project. Additionally, the response above states "Plots are assigned relatively evenly across tracts (a "systematic sample"). Please provide (or, if already provided, identify the location of) the inventory methodology or SOP document that details stratification rules as well as methods for allocating plots across strata. Further, as it is the industry standard for project proponents to provide geospatial files for successful verification and these clearly exist, please also provide GIS shapefiles or other spatial data confirming the procedures were followed and that plot allocation was not biased.
Non-conformity report (NCR): Please explain this discrepancy and identify if these acres should or should not be included in the carbon accounting for tree biomass. Please clearly demonstrate why they should or should not be included.

Date Issued:	13 October 2014

Project proponent response/actions:	**Date Received:**	18 October 2014

Regarding not counting tree biomass on tracts that may have grown to having trees taller than 5', GreenTrees is taking a conservative approach. Until a forester has visited the site and observed most of the site have having trees greater than 5' tall, the tract is kept in stratum 0. This is because stands are highly variable in their tree growth rates. Some tracts take several years to reach 5' height, particularly hardwood only plantings (no Cottonwood), and tracts with significant grass competition. Some stands may have grown to greater than 5' tall average dominant height, but it is conservative to not count this sequestration. Also, the amount of sequestration in these small trees is small relative to the sequestration in larger trees (on the order of a fraction of a ton CO2e per acre in 5' tall and shorter trees, compared to greater than 32 tCO2e/acre in stratum 4 stands) so the error is de minimus.
Findings: Though inexplicit, the response suggests that the approximately 18,717 of enrolled acres that have not been classified to strata should be kept in Stratum 0 (or not included in tree biomass quantification) because the field foresters did not note those sites have having trees greater than 5' tall. Given that it is feasible that approximately 59,000 acres of enrolled tracts likely have trees large enough to be included in carbon accounting, this is clearly conservative. 37,457.93 acres have been included in tree biomass carbon accounting and an additional 21,557.65 acres theoretically could have been included had the field foresters noted those sites as having trees greater than 5' tall and classified to strata (see data check file: GreenTrees Calcs 2014 v08b FINAL ESIDataChecks.xlsx).

Project proponent response/actions:	**Date Received:**	19 November 2014

Regarding plot assignment, we apologize that our earlier response was incomplete. On tracts planted by GreenTrees, plots were located randomly, GreenTrees located the planting boundary using GPS and plot locations assigned by the cruise software. Tracts planted by GreenTrees are tracts GRT001 through GRT041. On tracts planted by entities other than GreenTrees (tracts GRT042 through GRT188), the planted areas were mapped by federal cost share programs, and GreenTrees used the federally measured areas and maps. To protect landowner privacy, the federal government does not release its files and at the time of sampling GreenTrees did not have electronic shape files of planting boundaries and this the cruise software was not able to randomly generate plot center locations. GreenTrees is now in the process of completing generation of shape files for the federally measured planting boundaries. On tracts where GreenTrees did not have shape files of boundaries, systematic sampling was used. The systematic sample is a row or parallel rows of evenly spaced plots, with the rows of plots following rows of planted trees. The forester chooses a point to enter the stand, 2-4 chains from a corner of the stand (for rectangular stands), and chooses a direction to travel into the stand, typically between the rows of planted trees. The forester then chooses the distance to travel into the stand,

typically 10 chains but in a narrow area the forester might choose to travel 5 chains into the stand. These choices are made at the point of entry into the stand. When the forester chooses the initial point of entry, the forester cannot see the vegetation conditions at the plot centers, so the grid location is random relative to tree conditions. The forester then travels the selected distance and direction to the first plot center. If there are multiple plots in a tract, the forester continues in the same direction taking plots at 5 chain intervals, or, to avoid exiting the planted area, turns 90 degrees toward the interior of the planted area, and travels 5 chains to the next plot. Once a pattern is established, it is followed until all plots in the tract are measure.

The foresters were to take GPS coordinates of all plot center locations where the location was not assigned by the cruise software. However, coordinates were not taken on every plot. Plot centers can be located using the maps, distances, directions and flagging, and thus ACR requirements that verifiers be able to locate and remeasure plots are met. However, we want coordinates of all plots. We currently have coordinates for approximately 85% of the plots. These plot center coordinates are in the file "Master GT Inventory (Growth thru 2013) Annual Verification 2014V1.xlsx". We have a new person in charge of data management and have done additional training of the field foresters. During the next few months the foresters will revisit the tracts and use GPS to measure the coordinates of all plot centers where we do not have currently have coordinates.

In the meantime, copies of maps and the foresters' notes on how to locate access points and distances and directions to plot centers can be uploaded to the verifier's FTP site. Shape files of most boundaries are complete and we expect to have shape files for all boundaries within a few days.

Findings: In addition to the response, the document GreenTrees Standard Operating Procedure 2014-12-19 FINAL.pdf was provided as evidence of the methods used for stratification and for establishing plot locations across strata. Section B5 of this document adequately identifies the stratification procedures and it appears (without a site visit) that these have been followed. It is understood that for tracts planted by GreenTrees (GRT001 through GRT041) plots were randomly located across strata prior to sampling. Field foresters then navigated to the randomized plot locations and conducted the inventory work. The response above mentions the use of cruise software for randomly establishing plot locations. However, neither the response nor GreenTrees Standard Operating Procedure 2014-12-19 FINAL.pdf details the software/methods/procedures used for random allocation of these plots. Further, GIS shapefiles still have not been provided so that the verifiers can confirm the procedures were followed and that plot allocation was not biased. Section D of the SOPs states "Stocking plots may be located using the same random selection used for biomass plots, or may be located using a systematic pattern and a random start." However, Section E. Biomass Plot Measurement does not detail the random location methods. Please revise the SOP document to clearly indicate the software/methods/procedures used for random allocation of plots across strata for the GreenTrees planted tracts. Please also provide GIS shapefiles for the GreenTrees planted tracts denoting plot locations and boundaries.

Project proponent response/actions:	**Date Received:**	21 January 2015

The SOP is revised and a clean version and version with tracked changes are provided to the verifier.

Per email dated 23 January 2015: "For stocking survey plots where C2I did the planting and had shape files of tract boundaries, the tract boundary files were uploaded into Trimble field data recorders that were also loaded with TCruise software. The technician would select a tract, enter the number of plots to be assigned, and the TCruise program would create a grid and assign plot center locations. The field technician would then navigate to each assigned plot center location."

Findings: Although the email response indicates the software/methods/procedures used for allocation of plots across strata for the GreenTrees planted tracts, GreenTrees Standard Operating Procedure 2015-01-23 redline.docx was reviewed and it still does not detail the plot location methods.

Moreover, the response and GIS review of plots derived from XY coordinates, suggest a systematic inventory design. Please revise the SOP document to clearly indicate the software/methods/procedures used for allocation of plots across strata for the GreenTrees planted tracts.

GIS shapefiles were provided for both GreenTrees planted tracts and tracts planted by other entities. However, GIS shapefiles denoting plot locations could not be located. Coordinates contained in the file "Coordinates for 2014 Plots.xlsx" are not of the same projection as the provided planting area shapefiles and, thus, could not be overlain to assess allocation. Please provide GIS shapefiles denoting plot locations. Please ensure that these are of the same projection system as the polygon shapefiles denoting planting boundaries.

Additionally, GIS acreage for the planted areas does not match the acreage defined in the legend (those used in the quantification of Net GHG Emission reductions).

It is understood that for tracts planted by other entities (tracts GRT042 through GRT188), systematic sampling was used to allocate plots across tracts/strata. For these areas, compass and pacing was used to establish systematic grid plot centers after starting from a random point within a planting area. Section D of SOP document adequately details these procedures and the response above is in agreement with the SOP document. The verifier attempted to review the provided field notes to confirm that the procedures were followed and that plot allocation was not biased for these tracts; however, these could not be accessed through the provided htm files. Please provide field notes for evidence of systematic plot establishment for the following tracts:

- GRT 048 - [redacted]
- GRT 084 - [redacted]
- GRT 161 - [redacted]
- GRT 187 - [redacted]
- GFRT 198 - [redacted]

"Field Notes per 01122015 email.pdf" was reviewed and the verifiers were able to confirm to reasonable assurance that the procedures specified in the SOPs were followed and that plot allocation was not biased for the tracts planted by entities other than GreenTrees.

Additionally, the referenced file Master GT Inventory (Growth thru 2013) Annual Verification 2014V1.xlsx could not be located. Please provide.

The file "Coordinates for 2014 Plots.xlsx" was provided as the file containing plot coordinates. See above.

Finally, if shapefiles are now available for the tracts planted by other entities please provide.

Please revise the SOP document to clearly indicate the software/methods/procedures used for allocation of plots across strata for the GreenTrees planted tracts.

Verifiers requested that the methods for allocation of new plots across strata for tracts that have been planted be better explained. The inventory SOPs document describes new plot assignment to be performed at desk computer and appears to allow for any software method and chaining as a backup method. There are two "Section E"s in the SOPs so the second needs to be made "Section F" in the table of contents and in the body of the SOPs. The other change to the SOPs would be to section C2 where it states "It is anticipated that different software will be used in the future." Please add to this

sentence "It is anticipated that different industry standard software will be used in the future."

Please provide GIS shapefiles denoting plot locations. Please ensure that these are of the same projection system as the polygon shapefiles denoting planting boundaries.

2014Plots.shp was provided as a response to this finding and the plots were compared by verifiers to the instance polygons inventoried in 2014. Plots generally follow a consistent grid design but spacing is highly variable. Verifiers note that instance GRT31 A Philips contains 10 or so plots which fell outside the planting boundaries, or at least appear to. GRT21 and GRT30 (Green Tree 2014 PLOTS.pdf) do not contain any plots.

Project proponent response/actions:	**Date Received:**	17 March 2015

Email from GreenTrees staff dated 17 March 2015 stated:

"Shawn,

Regarding the shapefiles of the plots and boundaries, please see response at the bottom of page. I have attached a plot spreadsheet, new calcs, and ERT's to be issued.

Revised SOP is also attached. Update to SOP is as follows:

- Page 1 changed February 5, 2015 to March 4, 2015
- Table of Contents and page 17 updated 2nd section 'E' to 'F'
- Page 10 second paragraph where it stated "It is anticipated that different software will be used in the future." changed to "It is anticipated that different industry standard software will be used in the future."
- Table of Contents and body of SOP: changed B5 to B3, changed B6 to B4, changed Standing Woody Biomass to E2.1 Standing Woody Biomass, changed Standing Dead Wood to E2.2 Standing Dead Wood, changed Woody Debris to E2.3 Woody Debris

Renamed file from GreenTrees Standard Operating Procedure 2015-02-05 to GreenTrees Standard Operating Procedure 2015-03-04.

The 134 plots included in the shape file have 5 additional plots (none of which have plot data collected) the first 4 plots are out of the project boundary and the fifth was in the project boundary, but does not have data collected. (See attached spreadsheet – red highlights) These 5 plots were not included in the calculations.

The 129 plots from the calculation spreadsheet have 8 plots that were out of the project boundary (see attached spreadsheet – yellow highlights)

We have removed the 8 plots above and revised our calculations."

Evidence used to close NCR:
All revisions to the Inventory SOP document have been appropriately made. Plots outside planting boundaries and/or without data have been removed where necessary in the CRT calculations file. Changes requested in this detailed finding have been satisfactorily addressed.

Date NCR closed:	18 March 2015

7. Non-Conformity Report

Verification			
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."			
Evidence Used to Assess Conformance: N/A			
Findings: [redacted] – Plot 1 has disappeared from the data (last verification to this verification).			
Non-conformity report (NCR): Please justify why this plot was lost from the data and remove the acreage associated with [redacted] Else, incorporate the plot accordingly in the quantification of the current total biomass carbon stocking.			
Date issued:	09 September 2014		
Project proponent response/actions:		**Date Received:**	26 September 2014
This plot was in another part of [redacted] that was in a different stratum. The two parts [redacted] and been returned to a single stratum.			
Findings: Acreage need not be removed as per the item above. Verifiers confirmed that the missing plot has been incorporated appropriately into the quantification of the current total biomass carbon stocking. The plot has been appropriately attributed to [redacted] However, this tract has now been moved to Stratum 1 despite the average height of the trees being 17.4 feet. Please justify the re-stratification procedure for this tract. Else, include in the appropriate stratum as per the stratum code definitions.			
Project proponent response/actions:		**Date Received:**	19 November 2014
All 110.19 acres are put in stratum 2.			
Findings: Confirmed that Tract [redacted] was included in the appropriate stratum (2) per the stratum code definitions. However, data from Plot number 8 (the formerly missing plot) has been combined into plot number 1. Please correct as this affects statistics and, ultimately, the quantification of the current total biomass carbon stocking.			
Project proponent response/actions:		**Date Received:**	21 January 2015
The four trees that were mistakenly added to plot 1 are renumbered from plot 1 to plot 8, and offsets recalculated.			
Evidence used to close NCR: Confirmed that the four trees have indeed been moved to plot number 8 of [redacted] However, in reviewing this item, the verifier noted that one stem less than 1.0" DBH (Tree 1 of Plot 8) is not using the DRC based equation from Smith and Brand, 1983 as per the PP. Although this is clearly an error, it is conservative and immaterial. That is, combined with another small individual tree error (see Item concerning Tract 172, Plot 2 below), this discrepancy results in the under-issuance of 5 MtCO2e (a -0.0010% difference). As such, this Item can be closed			
Date NCR closed:	02 February 2015		

8. Non-Conformity Report

Verification
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011

5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 175 - [redacted] - Data includes two plots (numbers 2 and 3).		
Non-conformity report (NCR): Please explain why there is no plot #1. Else, incorporate the plot accordingly in the quantification of the current total biomass carbon stocking.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014
This was a device error or user error. The numbering has been changed.		
Evidence used to close NCR: The response is an adequate explanation as to why there is no plot number 1. Verifiers found that plot numbers have not been updated as indicated in the response. However, as this has no material effect on the quantification of net GHG emission reductions, this item can be closed.		
Date NCR closed:	13 October 2014	

9. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 21.3 - [redacted] - Data from plot numbers 1 and 2 have been combined into one plot (plot #3).		
Non-conformity report (NCR): Please correct as this affects statistics and, ultimately, the quantification of the current total biomass carbon stocking.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014
Good catch. This has been corrected.		
Findings: ESI reviewed the TREE DATA Tab of REVISED GreenTrees Calcs 2014 v07f.xlsx and found that the data from plot numbers 1 and 2 are still combined into one plot (plot #3). Round 1 NCR stands as written. Please address.		
Project proponent response/actions:	**Date Received:**	19 November 2014
This is embarrassing. Dunno how the fix got lost leading to v07f. I think this was a version control error where Kathy and I were both working on the data and when I imported some corrected data from her I think I overwrote my fix of this plot. Regardless, the fix is in v08.		
Evidence used to close NCR: The verifier confirmed plot numbers 1 and 2 for Tract 21.3 – Lowery Upper have been separated as individual plots in GreenTrees Calcs 2014 v08b FINAL.xlsx and have been incorporated appropriately into the quantification of the current total biomass carbon stocking. This Item is addressed.		
Date NCR closed:	13 January 2015	

10. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 31 – [redacted] – Two additional plots (#s 128 and 129) have been included in the data (from last verification to this verification).		
Non-conformity report (NCR): Please explain the origin of these plots.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014
The forester had extra time when on this tract so he measured more plots, using the specified plot location system.		
Findings: The response is an adequate explanation as to why two additional plots were included in the data for this tract. However, it is unclear how this fits in with the inventory SOPs as "the specified plot location system" has not been provided to the verifiers. The inventory methodology/SOP document that details stratification rules as well as methods for allocating plots across strata has been requested above. Please demonstrate/justify how adding more plots (beyond those initially established) on a given tract is in conformance with the inventory methodology/SOP document and does not bias a given stratum's sample to the tract in which the additional plots were added.		
Project proponent response/actions:	**Date Received:**	19 November 2014
Tract 31 is one of the tracts where plots were located randomly by the cruise software. The forester simply told the software to generate two more plots, and obtained the plot center coordinates from the cruise software. Calculation of the carbon stock in each stratum and weighting of uncertainty across the strata both account for the number of plots in each stratum, so the addition of more plots does not bias the calculations. Because the plots were located randomly by software, there is no chance of a human introducing bias.		
Evidence used to close NCR: Pending the response to Round 3, Item #1 above, the response is sufficient for closing this Item. As long as the updated SOP details the software/methods/procedures used for random allocation of the plots on GreenTrees planted tracts, and GIS shapefiles are provided for confirmation, it is clear that adding more plots (beyond those initially established) on a given tract is in conformance with the inventory methodology/SOP document. The addition of more plots only improves the inventory and lowers uncertainty estimates and, as long as the "cruise software" was used, it is clear that adding more plots does not bias a given stratum's sample to the tract in which the additional plots were added as the weighting of mean carbon estimates and uncertainty is applied at the stratum level. Additionally, Section C2 of the SOP document states "If more plots are to be measured in a tract or stand than already exist in that tract or stand, for each new plot, coordinates of plot centers shall be randomly selected." This Item is addressed.		
Date NCR closed:	13 January 2015	

11. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: [redacted] One additional plot (# 46) has been included in the data (from last verification to this verification).		
Non-conformity report (NCR): Please explain the origin of this plot.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014
This is one of the normal plots. We do not know why it did not get included in the calculations last verification (we did not check whether it was included, and take your word for it). We did discover a bug in the pivot table feature of Excel where it sometimes fails to represent all data fields in the pivot table when data fields have equations in them. We are now running the pivot table function on numbers only (by copying calculations and saving them as numbers only, without formulas) and making sure that data is sorted by the variables used in the pivot stables, and within each sort values are in ascending order. For example, if the pivot table is a calculation by stratum, then by tract, the data is sorted by stratum then by tract ID, with each sort in ascending order. These changes result in Excel including all tracts in the pivot table summations.		
Evidence used to close NCR: The response is adequate for closing this item. It appears the plot was not included in the verification for EY 2012 due to data management errors. This Item can be closed.		
Date NCR closed:	13 October 2014	

12. Non-Conformity Report

Verification		
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 5.1.1 Estimating change in carbon stock in tree biomass (TREE i t C , ,) "The change in carbon stock in tree biomass is estimated on the basis of field measurements in permanent sample plots at a point of time in year t1 and again at a point of time in year t2."		
Evidence Used to Assess Conformance: N/A		
Findings: Plots 119 through 128 have disappeared from the data (last verification to this verification).		
Non-conformity report (NCR): Please justify why these plots were lost from the data. Else, incorporate the plots accordingly in the quantification of the current total biomass carbon stocking.		
Date issued:	09 September 2014	
Project proponent response/actions:	**Date Received:**	26 September 2014
As noted above, the number of plots needed to achieve the desired statistical precision is calculated each time sampling will be performed. Individual acres may move from one stratum to another, and as		

more acres are enrolled one plot can represent more acres, and as stands become closed they tend to become less variable and fewer plots are needed to achieve the target level of statistical precision. Because of these changes in the forest and strata, later measurements may not include measurement of all installed permanent plots, and new plots may have to be installed. In this latest measurement, 118 plots were measured on Tract 32 and plots 119 through 128 were not measured in this inventory.

Findings: The verifiers understand the response. However, this, like many other of the items above is related to the lack of a provided inventory SOPs and it is unclear how the methods described in the response fit in with the inventory SOPs. The closing of this item is pending receipt of the inventory methodology/SOP document, including the details of how stratification updates are performed. Additionally, please demonstrate how the selection of remeasurement plots is in conformance with the inventory methodology/SOP document and is not biased.

Project proponent response/actions:	**Date Received:**	19 November 2014

A new inventory methodology is provided. This methodology includes the methods described in the approved Project Document (which contains much of the protocol information that is often left to a methodology), and additional procedures described in this document.

The number of plots to be measured in each verification is calculated using the coefficient of variation and carbon stocks measured in the most recent preceding inventory. This data is used to estimate the number of plots needed in each stratum to obtain a 90% confidence interval that is less than 10% of the mean carbon stock estimate. This estimation was done in the spreadsheet "Est plot density from 2013 variability v2.xlsm." All tracts are assigned a typical dominant tree height by a forester. If a forester observation, heights can be taken from plot measurements taken within the tract. These heights by tract were entered into the spreadsheet "New tract plot densities.xlsm," the stratum is assigned by observed typical tree height (calculated in the "Client List" sheet, columns C and E), and the number of acres in each stratum is calculated by summing. Please note that strata can be defined in any way, including random assignment, but the goal is to stratify so that stands within each stratum are like each other to reduce the variance within each stratum. The new number of acres in each stratum is divided by the number of needed plots to calculate the plot density, in acres per plot. Using the plot density and the number of acres in each tract, the number of plots apportioned to each tract is calculated, as a constant density. These calculations are shown in the spreadsheet "New tract plot densities.xlsm." Numbers of plots per tract are calculated as a decimal number, then rounded to integer values. Because more tracts are of a size that rounds down, a slight upward rounding is added to result in the total number of plots being nearly the preferred number of plots. These calculations are in the "Client List" sheet, columns D and F and rows 199-204.

Initially, plots were installed at a high density because the project included few acres and the trees were very small and very small trees have a very high coefficient of variation. As the trees grow, and as more acres are added, the needed plot density decreases. As a result, some previously measured plots are not measured in later inventories. To avoid bias, a mechanical rule is used to determine which of the existing plots are measured. This rule must work on all tracts, regardless of earlier and current numbers of plots. Regardless of where the plots are on the tract, the number of plots to be measured, n, is the first n plots that are measured, counted according to the plot numbers. For example, if three plots are to be measured on a particular tract, it is plots numbed one, two, and three that are measured.

Findings: In addition to the response and referenced documents, the document GreenTrees Standard Operating Procedure 2014-12-19 FINAL.pdf was provided as evidence of the methods used for re-stratification and selection of remeasurement plots. Section B6 of this document adequately identifies the re-stratification procedures and verifiers confirm with reasonable assurance that these have been followed based on the inventory data found in GreenTrees Calcs 2014 v08b FINAL.xlsx. Additionally, Section C.2 of the SOP document adequately details the procedures for the selection of

remeasurement plots. However, the response above and the methods implemented for this verification are not in agreement with the SOP document. It is clearly unbiased to choose the first n number of plots for a given tract; however, Section C.2 of the SOP document states "If more plots were measured in the most recent past measurement than are to be measured in the next measurement, a random method shall be used to select which plots will be measured. One random method is to select a random number for each plot, and select plots for measurement starting with the smallest random number and continuing to select the plot with the next smallest random number until the desired number of plots for that tract or stand is reached." It is clear that more plots were measured in the most recent inventory for Tract 32 - [redacted] However, the 118 plots needed for this verification were not randomly selected per the SOP. Please demonstrate how the selection of remeasurement plots is in conformance with the inventory methodology/SOP document or revise the SOPs to be consistent with the approach applied.

Project proponent response/actions:	**Date Received:**	21 January 2015

The field person was instructed to take 128 plots on tract 32. The field technician believes he measured trees and recorded data on all 128 plots. While the field technician was in the woods and nearly done with his work, the data recorder screen went blank during a time when he was measuring trees. When the data was downloaded, there was only data on 118 plots. We are not aware of what selection criteria the data recorder used to determine which data it kept and which data it deleted. At the same time, we have no reason to think that the deletion biased the estimate either higher or lower. The data failure was not identified until after the field technician had left the tract. Instead of sending the technician all the way back to the site to re-measure 10 plots, we accepted the loss of the data. We will revise the SOP to state that if data is lost or corrupted and cannot be restored, the plots with bad data may be dropped or re-measured.

We believe there were two new plots added to this tract. The technician located these plots using the systematic plot location method given in the SOP. The technician went to the row of trees half way between the two rows of trees where two adjacent lines of plots had been installed. The technician then went 5 chains into the stand, following the rows of trees, and measured the first added plot. Subsequent added plots were each an additional 5 chains past the immediately preceding plot.

Evidence used to close NCR:

The response adds further clarity as to why Plots 119 through 128 have disappeared from the data (last verification to this verification). It is clear that this was a result of data management errors during field implementation (field data recorder failure). Section C.2 of the SOP document has been revised accordingly and is now consistent with the approach applied (choose the first n number of plots for a given tract). Additionally, a statement about lost or corrupted data has been added to Section E. of GreenTrees Standard Operating Procedure 2015-01-23 redline.docx as indicated.

Verifiers do not understand the relevance of second paragraph of the response. 118 plots are included in the quantification of total current biomass for Tract 32. This matches the number of plots identified throughout the verification process. ESI had previously identified the loss of ten plots in this tract from last verification to this verification (EY2012 to EY 2013). This Item can be closed.

Date NCR closed:	02 February 2015

13. Non-Conformity Report

Verification
ACR Criteria: ACR Methodology - Afforestation and Reforestation of Degraded Lands, March 2011 2.3 Stratification "If the project activity area is not homogeneous, stratification should be carried out to improve the accuracy and precision of biomass estimates. Different stratifications may be required for the baseline and project scenarios in order to achieve optimal accuracy of the estimates of net

GHG removal by sinks. For estimation of baseline net GHG removals by sinks, or estimation of actual net GHG removals by sinks, strata should be defined on the basis of parameters that are key entry variables in any method (e.g. growth models or yield curves/tables) used to estimate changes in biomass stocks."
Evidence Used to Assess Conformance: N/A
Findings: The verifiers noted that several tracts have been moved from one stratum to another. All re-stratification was justified, with the exception of: Tract 18 was moved to Stratum 2 despite the average height of the trees being 8.9 ft. Tract 12 was moved to Stratum 3 despite the average height of the trees being 18.4 ft.
Non-conformity report (NCR): Please justify the re-stratification procedures for these tracts. Else, include in the appropriate stratum as per the stratum code definition.

Date issued:	09 September 2014

Project proponent response/actions:	**Date Received:**	26 September 2014
Tract 18 is moved to Stratum 1 and Tract 12 is moved to Stratum 2.		
Evidence used to close NCR: Confirmed that tracts were moved to the appropriate strata as indicated. In light of the fact that Tract 15 was moved from Stratum 2 to Stratum 1 during this Round of responses (see above), ESI examined REVISED GreenTrees Calcs 2014 v07f.xlsx to ensure no other acreages have shifted from one stratum to another during this Round of the verification. No other re-stratification was identified. This Item can be closed.		

Date NCR closed:	13 October 2014

14. Non-Conformity Report

Verification
ACR Criteria: ACR Forest Carbon Project Standard V 2.1 – November 2010 Chapter 2, Section B "ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted ±10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of emission reductions/removal enhancements."
Evidence Used to Assess Conformance: N/A
Findings: The population standard error of the mean (SEst) does not appear to be quantified appropriately and the results of the uncertainty estimate does not agree with the Verifier's. The verifier independently calculated the combined uncertainty across all strata included in the inventory and the results did not match 2.52% and indicate that a confidence deduction is necessary. Further, Equation 2, as presented in the PP does not accurately represent the variance of the population mean (see Shiver and Borders. 1996. *Sampling techniques for Forest Resource Inventory* – Equation 5.7 on page 122).
Non-conformity report (NCR): Please compute the standard error of the inventory estimate (SEst) and resulting 90% CI based on appropriate statistical/mensurational procedures (i.e. Shiver and Borders 1996 or similar) and update the quantification of GHG emission removals accordingly. Else, demonstrate how the quantification methods employed are in-line with common statistical/mensurational procedures 1 and the resulting GHG reductions and GHG removal enhancements are conservative.

Date issued:	09 September 2014

Project proponent response/actions:	**Date Received:**	26 September 2014

The uncertainty is calculation is revised to follow Avery & Burkhart, 1994, p. 157, a widely-cited forest inventory text, and checked against the method from Johnson, 2000, "Forest Sampling Desk Reference." The two calculations give the same standard error and we are confident that the uncertainty calculation is now correct. We believe these methods are comparable to Shiver & Borders. If you would like us to check, please email a scan of the relevant passages of Shiver & Borders. While we were doing this revision, we did more checks and discovered an error where Excel pivot tables were not representing all plots in the data. Also, we observed that the biomass equation for cypress that is approved in the Project Document and used in the calculations that ESI reviewed gives absurdly large biomass estimates for small trees. For example, the equation estimates the biomass of an 11' tall cypress to be on the order of 80 kg dry weight. The equation does give reasonable biomass estimates of trees near the large end of the equation's applicable size range. Please contact us if you would like to see the calculations testing the biomass estimates by equation and tree size. As a result, we replaced the approved cypress equation with the equation approved in the Project Document for cottonwood, and adjusted for the difference in wood density of cottonwood and cypress using the method approved in the Project Document, as described in Nicholas Institute (2007). We believe this new equation underestimates the biomass of small cottonwood and cypress, but for now we accept this underestimate as conservative because as the trees grow larger the per-tree biomass estimates will be better and the carbon not counted in this verification will be counted in subsequent inventories. This change reduced the carbon stock estimates for plots with cypress trees. Some of these plots with small (10-15' tall cypress) were estimated as having biomass greater than plots with 40' tall cottonwood. The poor estimates of the cypress equation were not detected before because there were few or no cypress in prior inventories, thus the biomass estimates in prior years are good. This correction considerably decreased the variance of stratum 2, where most of the cypress happen to occur. ESI pointed out some plots that had not been included in the prior iteration of the carbon calculations, and these plots were added to the calculations. Changing the stratum assignments of tracts 12 and 18 may have reduced the variance of the measurements. Without these plot and biomass estimate changes, but with the corrected method of calculating uncertainty, the uncertainty of the measurement would be greater than 10% (at 90% confidence) and a confidence deduction would have been required. However, the combination all of these changes increased the statistical precision of the measurements, and now the confidence interval is 8.73% of the mean, and no uncertainty deduction is required.

Findings:: ESI's review of GreenTrees Calcs 2014 v06.xlsx vs. REVISED GreenTrees Calcs 2014 v07f.xlsx yielded the following findings in relation to the response above:

- Only one plot in Stratum 2 contains Cypress and it was unaffected by the equation replacement because the Root Collar Diameter Based equation from Smith and Brand, 1983 is used. Several plots in Stratum 2 did show much lower volume when compared to the last submittal. However, this is due to a data management error that existed in GreenTrees Calcs 2014 v06.xlsx; effectively Green Ash was being given a cypress species code (3) and, as such, the cypress equation was being used to compute biomass for green ash. Appropriately, this error does not exist in REVISED GreenTrees Calcs 2014 v07f.xlsx and this accounts for the reduced variance in stratum 2.
- There are only 25 cypress trees in the entire inventory. Of those, only 11 are affected by the equation replacement (the other 14 are using the Root Collar Diameter Based equation from Smith and Brand, 1983). The heights of these 11 trees range from 8.5 to 18.5 feet and the largest cypress in the inventory measures 18.5 feet tall.
- ESI confirmed the cypress equation was correctly replaced with the cottonwood equation in REVISED GreenTrees Calcs 2014 v07f.xlsx as indicated in the response.

Although all of the affected trees indeed show much larger volumes during the previous submittal,

given the first two bulleted points above, it is unclear if the Cypress equation needed replaced? Further, it is unclear how this equation replacement will be treated in the future, once cypress trees are larger (i.e. what is the effect of using the cottonwood equation on larger tree sizes?). Please confirm that the cypress equation indeed needed replaced and describe how the replacement will be treated in the future as trees get larger and provide the analysis/calculations testing the biomass estimates by equation and tree size. Else, revise the calculations to use the equation for cypress that was validated in the PP.		
Project proponent response/actions:	**Date Received:**	19 November 2014
The Cypress equation is put back in. If the Cottonwood equation is substituted for Cypress, the Cottonwood equation would be used until 12" DBH and above 12" DBH the Cypress equation would be used, as the equations give essentially the same biomass estimate for a 12" DBH tree, for a typical height. Thank you for catching the coding error where Green Ash was coded as Cypress. This is fixed. We wonder how this error occurred and wonder if it was caused by a quirk of the Excel "match" function. We also discovered and corrected a unit error in the scaling up of the Cypress biomass estimate in column AA of the "Tree Data" sheet. The Cypress equation outputs the biomass estimate in grams, but the scaling up was done as if the biomass estimate was in pounds.		
Findings: GreenTrees Calcs 2014 v08b FINAL.xlsx was reviewed and the verifiers confirmed that the conversions for the cypress equation outputs have been appropriately corrected. Conversions were also checked for all other species and equations. The verifiers also note that the cypress equation was indeed put back into the biomass quantification spreadsheet. However, Cypress biomass is not being quantified per Section E.5 of the PP as the equation from Means et al., 1994 is being applied to all diameters. Specifically: • The Jenkins et al., 2003 is not being applied for cypress trees with a DBH of 1.0 to 1.4" • One stem less than 1.0" DBH is not using the DRC based equation from Smith and Brand, 1983 Please revise the calculations to use the equations for cypress that were validated in the PP and update the quantification tree biomass and Net GHG reductions accordingly.		
Project proponent response/actions:	**Date Received:**	21 January 2015
Changed the equation for Cypress trees for which biomass is calculated from DBH to use the Jenkins equation for trees of 1.4" DBH and less (written as <1.5" DBH). Changed the Cypress tree with DBH less than1" on tract 172, Plot 2, Tree 5, to use the DRC biomass equation.		
Evidence used to close NCR: Although raw inventory data sheets or similar supporting DRCs for the selected sample of tracts was not provided as requested, ESI confirmed that DRCs in the current dataset (GreenTrees Calcs 2014 v09.xlsx) correlate to the initial submittal (GreenTrees Calcs 2014 v06.xlsx). This, combined with the response above, provides reasonable assurance that DRCs are correct in the current data set. This Item can be closed. GreenTrees Calcs 2014 v09.xlsx DRC values for the GRT: 102, 105, 121, 157, and 155 appropriately match the data sheet values provided (Raw Inventory Data Sheets.pdf). Calc worksheet has been fixed to contain all previously missing DRC measurements. This finding is addressed.		
Date NCR closed:	25 February 2015	

15. Non-Conformity Report

Verification		
ACR Criteria: ACR Forest Carbon Project Standard V 2.1 – November 2010 Chapter 2, Section B "ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted ±10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of emission reductions/removal enhancements."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 28 – [redacted] – Plot 2 has been given biomass volume despite the indication that this is a no tally plot. Note that this plot was included as a no tally plot in REVISED GreenTrees Calcs 2014 v07f.xlsx		
Non-conformity report (NCR): Please revise accordingly.		
Date issued:	14 January 2015	
Project proponent response/actions:	**Date Received:**	21 January 2015
This error has been corrected. It arose because if there is no DRC value in the data, the equation that predicts DRC gives a positive DRC value. The DRC prediction calculation has been changed to check the tree height and if the height is zero the predicted DRC is zero.		
Evidence used to close NCR: Confirmed that plot 2 of Tract 28 now does not include a value for biomass as indicated. Also, confirmed zero biomass for trees with no height or DRC measurements throughout the dataset. This Item is addressed.		
Date NCR closed:	02 February 2015	

16. Non-Conformity Report

Verification		
ACR Criteria: ACR Forest Carbon Project Standard V 2.1 – November 2010 Chapter 2, Section B "ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted ±10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of emission reductions/removal enhancements."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 18 – [redacted]has now been moved to Stratum 2 despite the average height of the trees being 8.9 feet. Please justify the re-stratification procedure for this tract. Else, include in the appropriate stratum as per the stratum code definitions.		
Date issued:	14 January 2015	
Project proponent response/actions:	**Date Received:**	21 January 2015
The stratification follows the stratification procedure. The procedure says that stratification is based on the heights of the dominant and codominant trees. The dominant trees on this tract are Cottonwood. The average height of Cottonwood trees on this tract is 13.68'. See the workbook "DRC		

restoration.xlsx" sheet "Tract 18 height". The stratification is not changed.
Evidence used to close NCR: The response adequately justifies the inclusion of Tract 18 – [redacted] in Stratum 2. The SOPs indicate that stratification is based on the heights of dominant trees. Based on the data contained in GreenTrees Calcs 2014 v09.xlsx, cottonwood makes up the dominant crown class on this tract. Average height of cottonwood trees was confirmed to equal 13.68 feet. This Item is addressed.
Date NCR closed: 02 February 2015

17. Non-Conformity Report

Verification		
ACR Criteria: ACR Forest Carbon Project Standard V 2.1 – November 2010 Chapter 2, Section B "ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted ±10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of emission reductions/removal enhancements."		
Evidence Used to Assess Conformance: N/A		
Findings: Tract 12 - [redacted] has now been moved to Stratum 3 despite the average height of the trees being 18.4 feet. Please justify the re-stratification procedure for this tract. Else, include in the appropriate stratum as per the stratum code definitions.		
Date issued:	14 January 2015	
Project proponent response/actions:	**Date Received:**	21 January 2015
The stratification follows the stratification procedure. The procedure says that stratification is based on the heights of the dominant and codominant trees. The dominant trees on this tract are Cottonwood. The average height of Cottonwood trees on this tract is 13.68'. See the workbook "DRC restoration.xlsx" sheet "Tract 18 height". The stratification is not changed.		
Evidence used to close NCR: Although the response relates to Tract 18, the inclusion of [redacted] in Stratum 3 has been adequately justified. The SOPs indicate that stratification is based on the heights of dominant trees. Based on the data contained in GreenTrees Calcs 2014 v09.xlsx, cottonwood makes up the dominant crown class on this tract. Average height of cottonwood trees was found to equal 24.84 feet. This Item is addressed.		
Date NCR closed:	02 February 2015	

18. Non-Conformity Report

Verification
ACR Criteria: ACR Forest Carbon Project Standard V 2.1 – November 2010 Chapter 2, Section B "ACR requires that the 90% statistical confidence interval of sampling be no more than 10% of the mean estimated amount of emission reduction/removal. If the Project Proponent cannot meet the targeted ±10% of the mean at 90% confidence, then the reportable amount shall be the mean minus the lower bound of the 90% confidence interval, applied to the final calculation of emission reductions/removal enhancements."
Evidence Used to Assess Conformance: N/A

Findings: Calculations use the incorrect number of plots per stratum. As such, values for average KGCO2e/ac, total Mg CO2 /stratum, new biomass sequestration, total new sequestration, and uncertainty estimates are incorrect. Please revise accordingly.		
Date issued:	14 January 2015	
Project proponent response/actions:	**Date Received:**	21 January 2015
This error is corrected by correcting the row references in GreenTrees Calcs v09, "CO2e" sheet, columns F, G and I rows 3-6.		
Evidence used to close NCR: GreenTrees Calcs 2014 v09.xlsx was reviewed and the CO2e Tab was confirmed to use the correct number of plots per stratum and produce correct values for average KGCO2e/ac, total Mg CO2 /stratum, new biomass sequestration, total new sequestration, and uncertainty estimates. ERTs to be issued 2014 v6.xlsx was reviewed and the verifiers confirmed that the quantification of net GHG emission removals has been calculated appropriately. This Item is addressed.		
Date NCR closed:	02 February 2015	