



# ENVIRONMENTAL SERVICES, INC.

## **American Carbon Registry**

### **GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project 2012.3 Annual Verification Report**

31 March 2014

**Project Developed by:**

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**Verification Conducted by:**

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Project No. VO13032.00





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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 Greenhouse Gas (GHG) offset projects (Afforestation/Reforestation) and represents the third verification of 2012 for new instances (soils only).

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 2012.3 Annual Verification (soils only) included the initial validation and verification of carbon sequestered (soils only) through A/R on 59 newly aggregated tracts (12,995.85 acres). All previous instances were subject to 2012 annual verification as referenced in ESI's Verification Reports dated 24 July 2013 and 04 October 2013.

The GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project verification objective was to ensure that the project's new instances were in compliance with the ACR Standard, Version 2.1 (October 2010), the ACR Validation and Verification Guidelines for GHG Projects, 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.

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 GreenTrees, LLC, and verified by ESI, has resulted in the GHG emission removal of 115,125 tCO<sub>2</sub> equivalents by the project during the verification period/reporting period (1 January 2012 to 31 December 2012). This value is gross of the 20.5% (23,601 tCO<sub>2</sub> equivalents) buffer withholding based on the non-permanence risk assessment tool.



## 2 Introduction

This 2012.3 Annual Verification Report is prepared in accordance with the outlined requirements of the ACR's Forest Carbon Project Standard, Version 2.1 (November 2010). ESI presents verification findings of the GreenTrees ACRE (Advanced Carbon Restored Ecosystem) project for the 2012 reporting period. The project verification was conducted as part of ACR's program requirements for GHG offset projects (Afforestation/Reforestation) and represents the third verification of 2012 for new instances (soils only). ESI is accredited by the American National Standards Institute (ANSI) 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 2012.3 Annual Verification included the initial validation and verification of carbon sequestered through A/R on 59 newly aggregated tracts (12,995.85 acres). The project asserts emissions removals (sequestration) of 115,125 tCO<sub>2</sub>e for 2012. All previous instances were subject to 2012 annual verification as referenced in ESI's Verification Reports dated 24 July 2013 and 04 October 2013.

Lists of both the tracts/parcels enrolled in the project for this verification, and those previously enrolled, are located in Appendix A.

### 2.1 Contact Information – Roles and Responsibilities

<b>Project Owner / Project Proponent:</b>  <b>GreenTrees, LLC</b>	Chandler Van Voorhis - Managing Partner ( <a href="mailto:Chandler@c2invest.net">Chandler@c2invest.net</a> / 540-687-8946)
<b>Accredited V/V Body:</b>  <b>Environmental Services, Inc.</b>	<ul style="list-style-type: none"> <li>• Shawn McMahon – Lead Validator/Verifier (<a href="mailto:smcmahon@esinc.cc">smcmahon@esinc.cc</a> / 330-833-9941)</li> <li>• Stewart McMorrow – Validation/Verification Team Member (<a href="mailto:smcmorrow@esinc.cc">smcmorrow@esinc.cc</a> / 530-412-1221)</li> <li>• Richard Scharf – Validation/Verification Team Member (<a href="mailto:rscharf@esinc.cc">rscharf@esinc.cc</a> / 252-402-7354)</li> <li>• Caitlin Sellers – Validation/Verification Team Member (<a href="mailto:csellers@esinc.cc">csellers@esinc.cc</a> / 904-361-8227)</li> <li>• Jonathan Pomp – Validation/Verification Team Member (<a href="mailto:jpomp@esinc.cc">jpomp@esinc.cc</a> / 304-642-1277)</li> <li>• Guy Pinjuv – Validation/Verification Team Member (<a href="mailto:gpinjuv@esinc.cc">gpinjuv@esinc.cc</a> / 503-459-7318)</li> <li>• Matthew Perkowski – Validation/Verification Trainee (<a href="mailto:mperkowski@esinc.cc">mperkowski@esinc.cc</a> / 301-332-0771)</li> <li>• Janice McMahon – QA/QC (<a href="mailto:jmcmahon@esinc.cc">jmcmahon@esinc.cc</a> / 330-833-9941)</li> </ul>



## 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 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 consists of either hardwood only or 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 (2013.3) 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 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”
- Clean Development Mechanism (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”
- Verified Carbon Standard (VCS) “AFOLU Non-Permanence Risk Tool.”



## 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 SOC was the only pool quantified/verified.
GHG Type	Carbon-dioxide (CO <sub>2</sub> )
Time Period	1 Jan 2012 – 31 Dec 2012 Crediting Period: 40- years Verification Period: 1 Jan. 2012 – 31 Dec. 2012
Project Boundary	See summary table in Appendix A for the 59 new instances.

## 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.

## 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 overall validation for 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 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, 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 2012.3 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 validation and verification of carbon sequestered through A/R on 59 newly aggregated tracts (12,955.85 acres). All previous instances were subject to 2012 annual verifications as referenced in ESI’s Verification Reports dated 24 July 2013 and 04 October 2013.

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 new additions to the project. Additionally all new additions (59) were reviewed for compliance with ACR requirements, the methodology selected, and the previously validated GHG Project Plan.

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





## 4.2 Site Visit

For this 2012.3 Annual Verification, it was determined that a desktop review would be sufficient to meet a reasonable level of assurance, which was confirmed with ACR prior to the initiation of this annual 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 (SOC only) for the 2012 reporting period. ESI's review included an assessment of the primary quantitative data supporting the GHG assertion that includes the use of equations for SOC (as prescribed by the CDM's "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities") and the calculation of ERTs.

## 4.4 Meetings/Interviews

During the course of the 2012.3 Annual Verification, ESI and Green Trees, LLC held two primary meetings. All other correspondence occurred via email. The details of the meetings are briefly described in the table below.

Date	Attendees	Topics Discussed
13 November 2013	Green Trees Kathy Stewart  ESI Shawn McMahon Stewart McMorrow Jonathan Pomp Janice McMahon	Opening Meeting, preliminary review of verification and sampling plan, project timeframes and deadlines.
31 March 2013	Kathy Stewart Shawn McMahon Stewart McMorrow (ESI)	Closing Meeting - Review of draft verification report - Next steps - Request feedback on process

## 4.5 Verification Milestones

Project/Verification Activity	Date
Opening meeting with Green Trees	13 November 2013
Receipt of signed Verification and Sampling Plan from Green Trees	18 November 2013
Round 1 NCRs/CLs submitted to Green Trees	16 December 2013
Response to Round 1 responses received from Green Trees	21 February 2014
Round 2 CLs submitted to Green Trees	11 March 2014
ESI completes Review	17 March 2014
Draft verification report submitted to Green Trees, LLC for review	21 March 2014
Closing Meeting with Green Trees, LLC	31 March 2014

ESI finalizes report and submits to ACR and Green Trees, LLC

31 March 2014

## 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

Green Trees, 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, Green Trees, LLC will assess a 1.25 ton replacement for every 1 offset tonne impacted by withdrawal. ESI confirms that Green Trees, LLC adequately addressed other potential causes of unintentional reversals including tree death from wildfire, disease, drought, or wind.

For the Green Trees ACRE project, the project proponent utilized the ACR-approved risk assessment tool. As of 04 October 2012, the approved tool is the VCS AFOLU Non-Permanence Risk Tool, Version 3.2. ESI reviewed and assessed the implementation and outputs of the tool provided by the project proponent, and agrees with the risk rating of 20.5 (sum of internal, external, and natural risk totals), which 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 MAV 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 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 and land ownership documentation as described in the GHG Project Plan for all new instances. GreenTrees, LLC landowners attest sole ownership and holder of fee simple title to the Property and the rights to the sequestration of the carbon on the Property. This contractual agreement grants 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.

For all new instances ACRE has approved ownership confirmation through review of the county tax records and an ownership attestation. This has been confirmed for all new instances.

During the verification an issue was discovered with the GRT 178 instance regarding previous involvement with the Chicago Climate Exchange. To clarify the issue, ESI requested records demonstrating the issuance and sales of credits from the Aggregator or ICE (formerly CCX). ACRE was able to adequately supply documentation to support that GRT 178 was issued 17,527.51 credits, but only 9,640.12 were sold and therefore removed from this project. Subsequently ESI received documentation from ICE that all remaining credits associated with GRT 178, issued under ICE were cancelled on February 5, 2014.

#### 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

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

#### 4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Units
Baseline Emissions / Removals	0 tCO <sub>2</sub> e
Project Emissions / Removals	115,125 tCO <sub>2</sub> e
Leakage	0 tCO <sub>2</sub> e
Uncertainty Deduction Rate	0 %
<b>2012 GHG Emission / Removals total (tCO<sub>2</sub>e)</b>	<b>115,125 tCO<sub>2</sub>e*</b>



<b>Total Emission Reduction Tonne(s) (ERTs)</b>	<b>115,125 ERTs*</b>
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\*Gross of risk buffer (20.5%)

#### 4.7 Verification Findings

The ESI verification team identified four non-conformity reports (NCRs). All issues were addressed satisfactorily by Green Trees, LLC during the 2012.3 Annual Verification process. These NCRs provided needed clarity to ensure that the project was implemented for the 2012 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

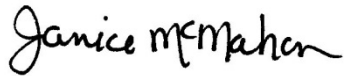
ESI confirms all verification activities including objectives, scope and criteria, level of assurance and the project's adherence to the Forest Carbon Project Standard (Version 2.1) and the validated GHG Project Plan (version 14, dated 13 December 2011), as documented in this report, are complete. ESI 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 for the 2012.3 Annual Verification (soils only) has resulted in the GHG emission removal of 115,125 tCO<sub>2</sub> equivalents by the project during the verification period/reporting period (01 January 2012- 31 December 2012). This value is gross of the 20.5% (23,601 tCO<sub>2</sub> equivalents) buffer withholding based on the non-permanence risk assessment tool.

#### Submittal Information:

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:	31 March 2014

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## Appendix A – Lists of Current Tracts/Parcels Enrolled in Project

Initial Verification – New Instances for the 2012.3 Annual Verification:

<b>Tract ID</b>	<b><u>Contract GPS Acres</u></b>	<b><u>County</u></b>	<b><u>State</u></b>	<b><u>Planting Year</u></b>	<b><u>Series</u></b>
GRT129	428.20	Quitman	MS	2012	GT2013.3
GRT130	88.50	Drew	AR	2010	GT2013.3
GRT131	134.10	Desha	AR	2001	GT2013.3
GRT132	385.20	Catahoula Parish	LA	2007	GT2013.3
GRT133	42.20	Humphreys	MS	2008	GT2013.3
GRT134	364.10	Concordia Parish	LA	2010	GT2013.3
GRT135	108.50	Prairie	AR	2003	GT2013.3
GRT136	150.10	Quitman	MS	2008	GT2013.3
GRT137	171.50	Bolivar	MS	2009	GT2013.3
GRT138	169.60	Moorehouse Parish	LA	2006	GT2013.3
GRT139	172.30	St. Francis	AR	2007	GT2013.3
GRT140	92.00	Concordia Parish	LA	2006	GT2013.3
GRT141	160.00	Leflore	MS	2007	GT2013.3
GRT142	40.00	Carroll	MS	2004	GT2013.3
GRT143	7.40	Carroll	MS	2005	GT2013.3
GRT144	135.10	Carroll	MS	2011	GT2013.3
GRT145	273.10	St. Francis	AR	2009	GT2013.3
GRT146	68.00	Humphreys	MS	2008	GT2013.3
GRT147	357.50	Yazoo	MS	2012	GT2013.3
GRT148	89.70	Drew	AR	2001	GT2013.3
GRT149	59.50	Concordia Parish	LA	2004	GT2013.3
GRT150	142.70	Leflore	MS	2011	GT2013.3
GRT151	13.90	Leflore	MS	2009	GT2013.3
GRT152	23.60	Leflore	MS	2010	GT2013.3
GRT153	234.40	Leflore	MS	2005	GT2013.3
GRT154	118.40	Richland Parish	LA	2006	GT2013.3
GRT155	189.30	Richland Parish	LA	2004	GT2013.3
GRT156	140.50	Chicot	AR	2006	GT2013.3
GRT157	1245.00	Chicot	AR	2005	GT2013.3
GRT158	96.80	Franklin Parish	LA	2004	GT2013.3
GRT159	71.80	Humphreys	MS	2005	GT2013.3
GRT160	244.00	Humphreys	MS	2005	GT2013.3
GRT161	626.90	Humphreys	MS	2000	GT2013.3
GRT162	130.40	Humphreys	MS	2006	GT2013.3
GRT163	57.30	Humphreys	MS	2006	GT2013.3



GRT	Year	County	Value	Unit	Notes
GRT164	2006	Prairie	256.80		
GRT165	2005	Prairie	50.40		
GRT166	2009	Sunflower	88.50		
GRT167	2007	Leflore	202.30		
GRT168	1999	Leflore	157.90		
GRT169	2001	Sunflower	70.00		
GRT170	2012	Humphreys	54.10		
GRT171	2008	Humphreys/Sunflower	128.50		
GRT172	1998	Leflore	74.20		
GRT173	2001	Leflore	75.00		
GRT174	2004	Leflore	67.50		
GRT175	2005	Leflore	213.10		
GRT176	2003	Humphreys	167.00		
GRT177	2007	Sunflower	774.00		
GRT178	1998	Warren/Yazoo	1836.00		
GRT179	2003	Leflore	61.10		
GRT180	2005	Leflore	109.00		
GRT181	2004	Leflore	137.00		
GRT182	2000	Leflore	84.55		
GRT183	2010	Humphreys	563.00		
GRT184	2000	Leflore	85.40		
GRT185	2011	Leflore	61.20		
GRT186	2007	Franklin Parish	247.70		
GRT187	1999	Lee	511.00		
GRT188	2004	Leflore	89.00		

59 total

12,995.85  
Total Acres

Tracts/parcels previously enrolled in the project:

Tract ID	Tract Name	Contract GPS Acres	County	State	Planting Year	Series
GRT001		100.30	Ashley	AR	2009	A
GRT002		95.10	Jackson	AR	2009	A
GRT004		63.70	Jefferson	AR	2009	A
GRT005		183.70	Crittendon	AR	2009	A
GRT006		150.70	Lonoke	AR	2009	A
GRT007		139.90	Jefferson	AR	2009	A
GRT008		285.00	Phillips	AR	2009	A
GRT009		189.40	Desha	AR	2009	A
GRT010		59.00	Prairie	AR	2009	A
GRT011		169.00	Jackson	AR	2009	A





GRT012		67.90	Desha	AR	2009	A
GRT013		143.30	Chicot	AR	2010	B
GRT014		34.69	Chicot	AR	2010	A
GRT015		110.19	Drew	AR	2008	A
GRT016		146.70	Lonoke	AR	2010	A
GRT017		78.41	Chicot	AR	2010	B
GRT018		64.60	Chicot	AR	2010	B
GRT019		1161.69	Madison	LA	2010	B
GRT020		60.33	Yazoo	MS	2008	A
GRT021		69.01	Yazoo	MS	2008	A
GRT023		182.51	Jefferson	AR	2010	A
GRT024		34.20	Arkansas	AR	2011	C/NS
GRT025		126.19	Richland	LA	2011	C/NS
GRT027		294.50	Crawford	AR	2011	C/NS
GRT028		150.20	Crawford	AR	2011	C/NS
GRT029		56.70	Jackson	AR	2011	C/NS
GRT030		122.50			2011	C/NS
GRT030		468.40			2012	C/NS
GRT031		589.80	Sharkey	MS	2004	GT
GRT032		605.60	Sharkey	MS	2003/2004	GT
GRT033		629.70	St. Francis	AR	2005	GT2012
GRT034		61.37	Yazoo	MS	2012	D/NS
GRT035		224.54	Yazoo	MS	2012	D/NS
GRT036		307.26	Yazoo	MS	2012	D/NS
GRT037		194.93	Yazoo	MS	2012	D/NS
GRT038		47.36	Caldwell	LA	2012	D/NS
GRT039		98.94	Arkansas	AR	2012	D
GRT040		85.39	Humphreys	MS	2012	D/NS
GRT041		52.20	Humphreys	MS	2012	D/NS
GRT042		58.75	Lee	AR	2012	GT2013
GRT043		149.90	Humphreys	MS	2012	GT2013
GRT044		545.60	Independence & Jackson	AR	2012	GT2013
GRT045		73.00	White	AR	2006	GT2013
GRT046		187.50	White	AR	2004	GT2013
GRT047		72.00	Humphreys	MS	2012	GT2013
GRT048		382.10	Humphreys	MS	2006	GT2013
GRT049		264.50	Ashley	AR	2011	GT2013
GRT050		556.50	Tensas	LA	2008	GT2013
GRT051		510.50	Tensas	LA	2010	GT2013
GRT052		719.00	Yazoo	MS	2005	GT2013
GRT053		48.00	Yazoo	MS	2007	GT2013
GRT054		401.20	St. Francis	AR	2003	GT2013
GRT055		25.00	St. Francis	AR	2006	GT2013
GRT056		493.00	St. Francis	AR	2006	GT2013
GRT057		547.47	Pulaski, AR	AR	2004	GT2013
GRT058		353.00	St. Francis	AR	2003	GT2013
GRT059		275.00	Yazoo	MS	2006	GT2013
GRT060		134.70	St. Francis	AR	2003	GT2013



GRT061		135.10	Humphreys	MS	2011	GT2013
GRT062		272.20	Phillips	AR	2003	GT2013
GRT022		28.06	Jackson	AR	2010	B
GRT063		575.37	Yazoo/Warren	MS	2006	GT2013.2
GRT064		13.00	Humphreys	MS	2011	GT2013.2
GRT065		46.40	Humphreys	MS	2011	GT2013.2
GRT066		93.70	Humphreys	MS	2011	GT2013.2
GRT067		194.20	Yazoo	MS	2012	GT2013.2
GRT068		145.00	Humphreys	MS	2012	GT2013.2
GRT069		1825.60	Pulaski	AR	2005	GT2013.2
GRT070		122.10	Coahoma/Bolivar	MS	2007	GT2013.2
GRT071		822.80	Bolivar	MS	2008	GT2013.2
GRT072		170.90	East Carroll	LA	2010	GT2013.2
GRT073		75.80	East Carroll	LA	2007	GT2013.2
GRT074		166.80	Lee	AR	2007	GT2013.2
GRT075		94.30	Jefferson	AR	2002	GT2013.2
GRT076		67.80	Jefferson	AR	2012	GT2013.2
GRT077		303.30	Desha	AR	2005	GT2013.2
GRT078		187.20	Lee	AR	2006	GT2013.2
GRT079		486.00	Tallahatchie	MS	2001	GT2013.2
GRT080		102.90	Tallahatchie	MS	2003	GT2013.2
GRT081		494.40	Tallahatchie	MS	2007	GT2013.2
GRT082		412.20	Pulaski	AR	2004	GT2013.2
GRT083		13.70	Pulaski	AR	2007	GT2013.2
GRT084		871.00	Desha	AR	2002	GT2013.2
GRT085		982.10	Issaquena	MS	2002	GT2013.2
GRT086		343.40	Grant / Rapides Parish	LA	2001	GT2013.2
GRT087		376.10	Grant / Rapides Parish	LA	2002	GT2013.2
GRT088		650.00	Grant / Rapides Parish	LA	2002	GT2013.2
GRT089		549.30	Grant / Rapides Parish	LA	2004	GT2013.2
GRT090		153.20	Grant / Rapides Parish	LA	2012	GT2013.2
GRT091		294.20	Grant / Rapides Parish	LA	2012	GT2013.2
GRT092		163.60	Grant / Rapides Parish	LA	2012	GT2013.2
GRT093		778.00	Yazoo/Warren	MS	2001	GT2013.2
GRT094		200.00	Yazoo/Warren	MS	2002	GT2013.2



GRT095		809.00	Yazoo/Warren	MS	2011	GT2013.2
GRT096		1248.70	Concordia Parish	LA	2001	GT2013.2
GRT097		166.40	Concordia Parish	LA	2002	GT2013.2
GRT098		527.30	St. Francis	AR	2003	GT2013.2
GRT099		361.00	Phillips Co	AR	2003	GT2013.2
GRT100		88.03	Lee	AR	1998	GT2013.2
GRT101		108.30	Lee	AR	2003	GT2013.2
GRT102		165.89	Lee	AR	2002	GT2013.2
GRT103		227.50	Jefferson	AR	2004	GT2013.2
GRT104		194.50	Jefferson	AR	2004	GT2013.2
GRT105		198.20	Jefferson	AR	2003	GT2013.2
GRT106		38.80	Jefferson	AR	2004	GT2013.2
GRT107		475.70	Leflore	MS	2001	GT2013.2
GRT108		216.30	Bolivar	MS	2004	GT2013.2
GRT109		310.10	Humphreys & Leflore	MS	2006	GT2013.2
GRT110		474.30	Concordia Parish	LA	2009	GT2013.2
GRT111		230.00	Bolivar	MS	2005	GT2013.2
GRT112		136.20	Leflore	MS	2002	GT2013.2
GRT113		170.80	Leflore	MS	2005	GT2013.2
GRT114		453.60	Sunflower	MS	2012	GT2013.2
GRT115		146.60	Concordia Parish	LA	2004	GT2013.2
GRT116		127.40	Jefferson	AR	2003	GT2013.2
GRT117		181.30	Pulaski	AR	2006	GT2013.2
GRT118		190.10	Humphreys	MS	2006	GT2013.2
GRT119		63.00	Humphreys	MS	2012	GT2013.2
GRT120		79.20	Pulaski	AR	2010	GT2013.2
GRT121		593.40	Chicot	AR	2004	GT2013.2
GRT122		30.00	Chicot	AR	2012	GT2013.2
GRT123		144.60	Bolivar	MS	2005	GT2013.2
GRT124		147.50	Leflore	MS	2004	GT2013.2
GRT125		85.30	Quitman	MS	2003	GT2013.2
GRT126		285.70	Sunflower	MS	2009	GT2013.2
GRT127		241.60	St. Francis	AR	2006	GT2013.2



GRT128		104.60	Leflore	MS	2001	GT2013.2
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## Appendix B – List of Documents Received and Reviewed by ESI

Documents received 29 October 2013

- 013.3 Attestation - signed.pdf
- 2012 Verification 2013.3 Desktop Audit
  - GRT129 [REDACTED]
    - A Summary for GRT129.pdf
    - Contract
      - [REDACTED] - notary page.pdf
      - [REDACTED] - Contract.pdf
    - Easement\_CRP\_Forestry Info
      - [REDACTED] - WED (Pittman original owner).pdf
    - Forestry Assessment
      - [REDACTED] - FA.pdf
    - Property Map
      - [REDACTED] - MAP.pdf
    - Statement of Intent
      - [REDACTED] - Statement of Intent.pdf
    - Tax Records
      - [REDACTED] - Quitclaim (see summary document).pdf
  - GRT130 [REDACTED]
    - A Summary for GRT130.pdf
    - Contract
      - GRT130 - Contract.pdf
    - Easement\_CRP\_Forestry Info
      - GRT130 - CRP.pdf
    - Forestry Assessment
      - GRT130 - FA.pdf
    - Property Map
      - GRT130 - Map.pdf
    - Statement of Intent
      - Landowner Statement of Intent.docx
    - Tax Records
      - GRT130 - Tax.pdf
  - GRT131 [REDACTED]
    - A Summary for GRT131.pdf
    - Contract
      - GRT131 [REDACTED] - Contract.pdf
    - Easement\_CRP\_Forestry Info
      - [REDACTED] AD-862.pdf
    - Forestry Assessment
      - [REDACTED] Release.pdf
      - [REDACTED] Forestry Report.pdf
    - Property Map



- [REDACTED] Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - [REDACTED] Tax Receipt.pdf
- GRT132 [REDACTED]
  - A Summary for GRT132.pdf
  - Contract
    - GRT132 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] AD-862 [REDACTED]
  - Forestry Assessment
    - [REDACTED] Forester Assmt [REDACTED]
  - Property Map
    - [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] Tax Receipt [REDACTED]
- GRT133 [REDACTED]
  - A Summary for GRT133.pdf
  - Contract
    - GRT133 [REDACTED] CRP - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT133 [REDACTED] CRP - CRPs (3).pdf
  - Forestry Assessment
    - GRT133 FA & Release.pdf
  - Property Map
    - GRT133 [REDACTED] - Maps (2).pdf
  - Statement of Intent
    - GRT133 Statement of Intent.pdf
  - Tax Records
    - GRT133 - Tax.pdf
- GRT134 [REDACTED]
  - A Summary for GRT134 .pdf
  - Contract
    - GRT134 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT134 [REDACTED] - CRP.pdf
  - Forestry Assessment
    - GRT134 [REDACTED] - FA.pdf
  - Property Map
    - GRT134 [REDACTED] - Map.pdf



- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - GRT134 [REDACTED] - Tax.pdf
- GRT135 [REDACTED]
  - A Summary for GRT135.pdf
  - Contract
    - [REDACTED] - contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED]\_Operating \_agreement\_signed.pdf
    - [REDACTED] - Planting .pdf
    - [REDACTED] - Warranty Deed.pdf
  - Forestry Assessment
    - [REDACTED] FA.pdf
  - Property Map
    - [REDACTED] Map.pdf
  - Statement of Intent
    - [REDACTED] Statement of Intent.pdf
  - Tax Records
    - [REDACTED] taxes.pdf
- GRT136 [REDACTED]
  - A Summary for GRT136.pdf
  - Contract
    - GRT136 - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT136 - CRP.pdf
  - Forestry Assessment
    - GRT136 - FA & Release.pdf
  - Property Map
    - GRT136 - Map.pdf
  - Statement of Intent
    - GRT136 - Statement of Intent.pdf
  - Tax Records
    - GRT136 - Taxes.pdf
- GRT137 [REDACTED]
  - A Summary for GRT137.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WRP WED.pdf
  - Forestry Assessment
    - [REDACTED] - FA.pdf
  - Property Map





- [REDACTED] - map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - [REDACTED] - Taxes.pdf
- GRT138 [REDACTED]
  - A Summary for GRT138.pdf
  - Contract
    - GRT138 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT138 [REDACTED] - WRP WED.pdf
    - GRT138 - Cash Deed - [REDACTED]
    - GRT138 [REDACTED] - Planting Inspections.pdf
  - Forestry Assessment
    - GRT138 - [REDACTED] - FA & USDA Release.pdf
  - Property Map
    - GRT138 [REDACTED] - Map.pdf
  - Statement of Intent
    - GRT138 [REDACTED] - Statement of Intent.pdf
  - Tax Records
    - GRT138 - [REDACTED] - Taxes.pdf
- GRT139 [REDACTED]
  - A Summary for GRT139.pdf
  - Contract
    - GRT139 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT139 [REDACTED] - WROP.pdf
    - GRT139 [REDACTED] - WED Legal Desc.pdf
    - GRT139 [REDACTED] - WED.pdf
  - Forestry Assessment
    - GRT139 [REDACTED] - FA.pdf
  - Property Map
    - GRT139 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT139 [REDACTED] - Taxes.pdf
    - GRT139 [REDACTED] - Seller's Affidavit.pdf
- GRT140 [REDACTED]
  - A Summary for GRT140.pdf
  - Contract
    - GRT140 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info



- GRT140 [REDACTED] - WRP WED.pdf
  - GRT140 [REDACTED] - Planting Compliance.pdf
- Forestry Assessment
  - GRT140 [REDACTED] - FA.pdf
- Property Map
  - GRT140 [REDACTED] - Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - GRT140 [REDACTED] - Taxes .pdf
- GRT141 [REDACTED]
  - a summary for grt141.pdf
  - Contract
    - GRT141 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT141 -CRP & Inspections.pdf
  - Forestry Assessment
    - GRT141 [REDACTED] - FA.pdf
  - Property Map
    - GRT141 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT141 [REDACTED] - Taxes.pdf
- GRT142 [REDACTED]
  - A Summary for GRT142.pdf
  - Contract
    - GRT142 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT142 [REDACTED] - CRP1 & Plant Record.pdf
  - Forestry Assessment
    - GRT142 [REDACTED] - FA & release.pdf
  - Property Map
    - GRT142 [REDACTED] - Map.pdf
  - Statement of Intent
    - GRT142 [REDACTED] - Statement of Intent.pdf
  - Tax Records
    - GRT142 [REDACTED] - Taxes.pdf
- GRT143 [REDACTED]
  - A Summary for GRT143.pdf
  - Contract
    - GRT143 [REDACTED] - Contract .pdf
  - Easement\_CRP\_Forestry Info



- GRT143 [REDACTED] - CRP & Planting Invoice.pdf
- Forestry Assessment
  - GRT143 [REDACTED] - FA.pdf
- Property Map
  - GRT143 [REDACTED] - Map.pdf
- Statement of Intent
  - GRT143 [REDACTED] - LOI.pdf
- Tax Records
  - GRT143 [REDACTED] - Taxes.pdf
- GRT144 [REDACTED]
  - A Summary for GRT144.pdf
  - Contract
    - GRT144 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT144 [REDACTED] - CRP & Inspections.pdf
  - Forestry Assessment
    - GRT144 [REDACTED] - FA & Release.pdf
  - Property Map
    - GRT144 [REDACTED] - Map.pdf
  - Statement of Intent
    - GRT144 [REDACTED] - LOI.pdf
  - Tax Records
    - GRT144 [REDACTED] - Taxes.pdf
- GRT145 [REDACTED]
  - A Summary for GRT145.pdf
  - Contract
    - GRT145 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT145 [REDACTED] - WRP.pdf
    - GRT145 [REDACTED] - Inspection.pdf
  - Forestry Assessment
    - GRT146 [REDACTED] - FA & Release.pdf
    - GRT145 [REDACTED] - FA.pdf
    - GRT146 FA & Release.pdf
  - Property Map
    - GRT145 [REDACTED] - Map.pdf
  - Statement of Intent
    - GRT145 [REDACTED] LOI.pdf
  - Tax Records
    - GRT145 [REDACTED] - Taxes.pdf
- GRT146 [REDACTED]
  - A Summary for GRT146.pdf
  - Contract



- GRT146 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT146 [REDACTED] - Easement Deed.pdf
  - Forestry Assessment
    - GRT146 [REDACTED] FA & Release.pdf
  - Property Map
    - [REDACTED] - Map.pdf
  - Statement of Intent
    - [REDACTED] - Statement of Intent.pdf
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT147 [REDACTED]
  - A Summary for GRT147.pdf
  - Contract
    - GRT147 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT147 [REDACTED] - WRP.pdf
  - Forestry Assessment
    - GRT147 [REDACTED] - FA & Release.pdf
  - Property Map
    - GRT147 [REDACTED] - Map.pdf
  - Statement of Intent
    - GRT147 [REDACTED] - LOI.pdf
  - Tax Records
    - GRT147 [REDACTED] - Taxes.pdf
- GRT148 [REDACTED]
  - A Summary for GRT148.pdf
  - Contract
    - GRT148 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT148 [REDACTED] - CRP-1.pdf
    - GRT148 [REDACTED] CRP Contract [REDACTED]
    - GRT148 [REDACTED] CRP Tree Planting Plan.pdf
  - Forestry Assessment
    - GRT148 [REDACTED] - FA.pdf
  - Property Map
    - GRT148 [REDACTED] MAP.pdf
  - Statement of Intent
    - Statement of Intent\Landowner Statement of Intent.docx
  - Tax Records
    - GRT148 [REDACTED] - Taxes.jpg
- GRT149 [REDACTED]
  - A Summary for GRT149.pdf



- Contract
  - Contract\GRT149 [REDACTED] - Contract.pdf
- Easement\_CRP\_Forestry Info
  - GRT149 [REDACTED] - Emerg Watershed Prot Plan.pdf
- Forestry Assessment
  - GRT149 [REDACTED] - FA.pdf
- Property Map
  - GRT149 [REDACTED] - Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - [REDACTED]
  - GRT149 [REDACTED] - Taxes & Act of Cash Sale.pdf
- GRT150 [REDACTED]
  - A Summary for GRT150.pdf
  - Contract
    - GRT150 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT150 [REDACTED] - CRP Plans (2).pdf
  - Forestry Assessment
    - GRT150 [REDACTED] - FA.pdf
  - Property Map
    - GRT150 [REDACTED] - Maps (3).pdf
  - Statement of Intent
    - GRT150 [REDACTED] - LOI.pdf
  - Tax Records
    - GRT150 [REDACTED] - Taxes.pdf
- GRT151 [REDACTED]
  - A Summary for GRT151.pdf
  - Contract
    - GRT151 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT151 [REDACTED] - CRPs (2).pdf
  - Forestry Assessment
    - GRT151 [REDACTED] - FA.pdf
  - Property Map
    - GRT151 [REDACTED] - Maps.pdf
  - Statement of Intent
    - GRT151 [REDACTED] - LOI.pdf
  - Tax Records
    - GRT151 [REDACTED] - Taxes.pdf
- GRT152 [REDACTED]
  - A Summary for GRT152.pdf



- Contract
  - GRT152 [REDACTED] - Contract.pdf
- Easement\_CRP\_Forestry Info
  - GRT152 [REDACTED] - CRP.pdf
- Forestry Assessment
  - GRT152 [REDACTED] - FA.pdf
- Property Map
  - GRT152 [REDACTED] - Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - GRT152 [REDACTED] - Tax.pdf
- GRT153 [REDACTED]
  - A Summary for GRT153.pdf
  - Contract
    - GRT153 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT153 [REDACTED] - CRP(3).pdf
  - Forestry Assessment
    - GRT153 [REDACTED] - FA.pdf
  - Property Map
    - GRT153 [REDACTED] - Maps (3).pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT153 [REDACTED] - Taxes.pdf
- GRT154 [REDACTED]
  - A Summary for GRT154.pdf
  - Contract
    - GRT154 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT154 [REDACTED] - CRPs (3).pdf
  - Forestry Assessment
    - GRT154 [REDACTED] - FA.pdf
  - Property Map
    - GRT154 [REDACTED] - Maps(3).pdf
  - Tax Records
    - GRT154 [REDACTED] - Tax.pdf
- GRT155 [REDACTED]
  - A Summary for GRT155.pdf
  - Contract
    - GRT155 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info



- GRT155 [REDACTED] - CRPs (3).pdf
  - Forestry Assessment
    - GRT155 [REDACTED] - FA.pdf
  - Property Map
    - GRT155 [REDACTED] - Maps (3).pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT155 [REDACTED] - Taxes.pdf
- GRT156 [REDACTED]
  - A Summary for GRT156.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WED-[REDACTED]
    - [REDACTED] - Planting Insp.pdf
  - Forestry Assessment
    - [REDACTED] Release.pdf
    - [REDACTED] - FA.docx
  - Property Map
    - [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] Tax Rec.pdf
- GRT157 [REDACTED]
  - A Summary for GRT157.pdf
  - Contract
    - GRT157 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] WRP WED .pdf
    - [REDACTED] invoice.pdf
  - Forestry Assessment
    - [REDACTED] - FA .pdf
    - [REDACTED] Release copy.jpg
  - Property Map
    - [REDACTED] Map [REDACTED]
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT158 [REDACTED]
  - A Summary for GRT158.pdf





- Contract
  - GRT158 [REDACTED] - Contract .pdf
- Easement\_CRP\_Forestry Info
  - GRT158 [REDACTED] - CRP.pdf
- Forestry Assessment
  - GRT158 [REDACTED] - FA.pdf
- Property Map
  - GRT 158 [REDACTED] - Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - GRT158 [REDACTED] -Deed.pdf
  - GRT158 [REDACTED] - Tax Receipt.pdf
- GRT159 [REDACTED]
  - A Summary for GRT159.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WRP WED.pdf
    - GRT159 [REDACTED] - Planting Date.pdf
  - Forestry Assessment
    - GRT159 [REDACTED] - FA.pdf
  - Property Map
    - GRT159 [REDACTED] - Map.jpg
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT160 [REDACTED]
  - A Summary for GRT160.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WRP WED.pdf
    - GRT160 [REDACTED] Plant Inspect.pdf
  - Forestry Assessment
    - GRT160 [REDACTED] FA.pdf
  - Property Map
    - [REDACTED] - Map.pdf
  - Tax Records
    - [REDACTED] - Tax.pdf
- GRT161 [REDACTED]
  - A Summary for GRT161.pdf



- Contract
  - [REDACTED] - Contract.pdf
- Easement\_CRP\_Forestry Info
  - [REDACTED] - WRP WED.pdf
  - GRTT161 [REDACTED] - Plant Inspe.pdf
- Forestry Assessment
  - GRTT161 [REDACTED] - FA.pdf
- Property Map
  - [REDACTED] - Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - [REDACTED] - Taxes.pdf
- GRT162 [REDACTED]
  - A Summary for GRT162.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WRP WED.pdf
    - GRT162 [REDACTED] - Plant Insp.pdf
  - Forestry Assessment
    - GRT162 [REDACTED] - FA.pdf
  - Property Map
    - [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT163 [REDACTED]
  - A Summary for GRT163.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WED.pdf
    - [REDACTED] - Plant Date.pdf
  - Forestry Assessment
    - [REDACTED] - FA.pdf
  - Property Map
    - [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT163 [REDACTED] - Tax.pdf



- GRT164-GRT165 [REDACTED]
  - A Summary for GRT164-GRT165.pdf
  - Contract
    - GRT164 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT164 [REDACTED] Warranty Deed.pdf
    - GRT164 [REDACTED] - Planting Invoice.pdf
  - Forestry Assessment
    - GRT164 [REDACTED] - FA & Release.pdf
  - Property Map
    - GRT164 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT164 [REDACTED] - Taxes.pdf
- GRT166 [REDACTED]
  - A Summary for GRT166.pdf
  - Contract
    - GRT166 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT166 [REDACTED] CRP Contract.pdf
    - GRT166 [REDACTED] AD-862.pdf
  - Forestry Assessment
    - GRT166 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT166 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT166 [REDACTED] Tax Receipts.pdf
- GRT167 [REDACTED]
  - A Summary for GRT167.pdf
  - Contract
    - GRT167 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT167 [REDACTED] Contract-4.pdf
    - GRT167 [REDACTED] Contract-1.pdf
    - GRT167 [REDACTED] Contract-2.pdf
    - GRT167 [REDACTED] Contract-3.pdf
  - Forestry Assessment
    - GRT167 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT167 [REDACTED] Map.pdf



- Statement of Intent
  - Landowner Statement of Intent.docx
- GRT168 [REDACTED]
  - A Summary for GRT168.pdf
  - Contract
    - GRT168 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT168 [REDACTED] CRP Contract.pdf
  - Forestry Assessment
    - GRT168 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT168 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
- GRT169 [REDACTED]
  - A Summary for GRT169.pdf
  - Contract
    - GRT169 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT169 [REDACTED] AD-862-2.pdf
    - GRT169 [REDACTED] AD-862.pdf
    - GRT169 [REDACTED] CRP Contract-1.pdf
    - GRT169 [REDACTED] CRP Contract-2.pdf
  - Forestry Assessment
    - GRT169 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT169 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT169 [REDACTED] Tax Receipts.pdf
- GRT170 [REDACTED]
  - A Summary for GRT170.pdf
  - Contract
    - GRT170 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT170 [REDACTED] Planting Invoice.pdf
    - GRT170 [REDACTED] CRP Contract.pdf
  - Forestry Assessment
    - GRT170 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT170 [REDACTED] Map.pdf
  - Statement of Intent



- Landowner Statement of Intent.docx
  - Tax Records
    - GRT170 [REDACTED] Tax Receipts.pdf
- GRT171 [REDACTED]
  - A Summary for GRT171.pdf
  - Contract
    - GRT171 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT171 [REDACTED] CRP Contract-2.pdf
    - GRT171 [REDACTED] AD-862-1.pdf
    - GRT171 [REDACTED] AD-862-2.pdf
    - GRT171 [REDACTED] CRP Contract-1.pdf
  - Forestry Assessment
    - GRT171 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT171 [REDACTED] Map-2.pdf
    - GRT171 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT171 [REDACTED] Tax Receipts.pdf
- GRT172 [REDACTED]
  - A Summary for GRT172.pdf
  - Contract
    - GRT172 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT172 [REDACTED] CRP Contract.pdf
  - Forestry Assessment
    - GRT172 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT172 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT172 [REDACTED] Tax Receipts.pdf
- GRT173 [REDACTED]
  - A Summary for GRT173.pdf
  - Contract
    - GRT173 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT173 [REDACTED] Planting Invoices.pdf
    - GRT173 [REDACTED] CRP Contract.pdf
  - Forestry Assessment



- GRT173 [REDACTED] Forestry Assessment.pdf
- Property Map
  - GRT173 [REDACTED] Map.pdf
- Statement of Intent
  - Landowner Statement of Intent.docx
- Tax Records
  - GRT173 [REDACTED] Tax Receipts.pdf
- GRT174 [REDACTED]
  - A Summary for GRT174.pdf
  - Contract
    - GRT174 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT174 [REDACTED] CRP Contract-2.pdf
    - GRT174 [REDACTED] AD-862-1.pdf
    - GRT174 [REDACTED] AD-862-2.pdf
    - GRT174 [REDACTED] CRP Contract-1.pdf
  - Forestry Assessment
    - GRT174 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT174 [REDACTED] Map-2.pdf
    - GRT174 [REDACTED] Map-1.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT174 [REDACTED] Tax Receipts.pdf
- GRT175 [REDACTED]
  - A Summary for GRT175.pdf
  - Contract
    - GRT175 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT175 [REDACTED] Contract-5.pdf
    - GRT175 [REDACTED] Planting Receipt.pdf
    - GRT175 [REDACTED] AD-862.3.pdf
    - GRT175 [REDACTED] AD-862-1.pdf
    - GRT175 [REDACTED] CRP Contract-1.pdf
    - GRT175 [REDACTED] CRP Contract-2.pdf
    - GRT175 [REDACTED] CRP Contract-3.pdf
    - GRT175 [REDACTED] Form 156-2.pdf
  - Forestry Assessment
    - GRT175 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT175 [REDACTED] Map-3.pdf
    - GRT175 [REDACTED] Map-1.pdf



- GRT175 [REDACTED] Map-2.pdf
- Tax Records
  - GRT175 [REDACTED] Tax Receipts.pdf
- GRT176 [REDACTED]
  - A Summary for GRT176.pdf
  - Contract
    - GRT176 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT176 [REDACTED] WRP Easement-3.pdf
    - GRT176 [REDACTED] WRP Easement-1.pdf
    - GRT176 [REDACTED] WRP Easement-2.pdf
  - Forestry Assessment
    - GRT176 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT176 [REDACTED] Map.pdf
  - Statement of Intent
    - GRT176 [REDACTED] Statement of Intent.pdf
  - Tax Records
    - GRT176 [REDACTED] Tax Receipts.pdf
- GRT177 [REDACTED]
  - A Summary for GRT177.pdf
  - Contract
    - GRT177 [REDACTED] Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT177 [REDACTED] Planting Invoices.pdf
    - GRT177 [REDACTED] CRP Contract-1.pdf
    - GRT177 [REDACTED] CRP Contract-2.pdf
    - GRT177 [REDACTED] CRP Contract-3.pdf
    - GRT177 [REDACTED] CRP Contract-4.pdf
    - GRT177 [REDACTED] CRP Contract-05.pdf
    - GRT177 [REDACTED] CRP Contract-06.pdf
    - GRT177 [REDACTED] CRP Contract-07.pdf
  - Forestry Assessment
    - GRT177 [REDACTED] Forestry Assessment.pdf
  - Property Map
    - GRT177 [REDACTED] Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT177 [REDACTED] Tax Receipts.pdf
- GRT178 [REDACTED]
  - A Summary for GRT178.pdf
  - Contract





- GRT178 [REDACTED] Contract.pdf
  - [REDACTED]
  - [REDACTED]
- Easement\_CRP\_Forestry Info
  - GRT187 [REDACTED] WRP easements.pdf
  - GRT178 [REDACTED] Clarifications.pdf
  - GRT178 [REDACTED] WRP Plan of Operations.pdf
  - GRT178 [REDACTED] WRP Plan of Opertions2.pdf
- Forestry Assessment
  - GRT178 [REDACTED] Forestry Assessment.pdf
- Property Map
  - GRT178 [REDACTED] Map.jpg
- Tax Records
  - GRT178 [REDACTED] Tax receipts.pdf
- GRT179 [REDACTED]
  - A Summary for GRT179.pdf
  - Contract
    - GRT179 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT179 [REDACTED] - Planting Inspection.pdf
    - GRT179 [REDACTED] - CRP-1.pdf
  - Forestry Assessment
    - [REDACTED] - FA.pdf
  - Property Map
    - GRT179 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT179 [REDACTED] Taxes.pdf
- GRT180 [REDACTED]
  - A Summary for GRT180.pdf
  - Contract
    - GRT180 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT180 [REDACTED].pdf
  - Forestry Assessment
    - GRT180 [REDACTED] - FA.pdf
  - Property Map
    - GRT180 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT180 [REDACTED] - Taxes.pdf



- GRT181 [REDACTED]
  - A Summary for GRT181.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - CRPs(2).pdf
    - [REDACTED] - Planting Insp 1.pdf
    - [REDACTED] - Plant Insp 2.pdf
  - Forestry Assessment
    - [REDACTED] - FA.pdf
  - Property Map
    - [REDACTED] - Maps(2).pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT182 [REDACTED]
  - A Summary for GRT182.pdf
  - Contract
    - [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT182 [REDACTED] Plant insps.pdf
    - [REDACTED] - CRPs(2).pdf
  - Forestry Assessment
    - [REDACTED] - FA.pdf
    - GRT182 [REDACTED] - FA.pdf
  - Property Map
    - GRT182 [REDACTED] - Maps.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - [REDACTED] - Taxes.pdf
- GRT183 [REDACTED])
  - A Summary for GRT183.pdf
  - Contract
    - GRT183 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - [REDACTED] - WREP WED.pdf
  - Forestry Assessment
    - GRT183 [REDACTED] - FA.pdf
  - Property Map
    - GRT183 [REDACTED].pdf
  - Statement of Intent



- Landowner Statement of Intent.docx
  - Tax Records
    - GRT183 [REDACTED] - Taxes.pdf
- GRT184 [REDACTED]
  - A Summary for GRT184.pdf
  - Contract
    - GRT184 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT184 [REDACTED] - CRP forms.pdf
  - Forestry Assessment
    - GRT184 [REDACTED] - FA.pdf
  - Property Map
    - GRT184 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT184 [REDACTED] - Taxes.pdf
- GRT185 [REDACTED]
  - A Summary for GRT185.pdf
  - Contract
    - GRT185 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT185 [REDACTED] - Plant Inspect.pdf
  - Forestry Assessment
    - GRT185 [REDACTED].pdf
  - Property Map
    - GRT185 [REDACTED] - Map.pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT185 [REDACTED] - Taxes.pdf
- GRT186 [REDACTED]
  - A Summary for GRT186.pdf
  - Contract
    - GRT186 [REDACTED] - Contract.pdf
  - Easement\_CRP\_Forestry Info
    - GRT186 [REDACTED] - CRP & Plant Inspections.pdf
  - Forestry Assessment
    - GRT186 [REDACTED] - FA & Release.pdf
  - Property Map
    - GRT186 [REDACTED] - Map.jpg
    - GRT186 [REDACTED] - Map.pdf
  - Statement of Intent



- Landowner Statement of Intent.docx
  - Tax Records
    - GRT186 [REDACTED] - Taxes.pdf
- GRT187 [REDACTED]
  - A Summary for GRT187.pdf
  - Contract
    - [REDACTED] -contract.pdf
  - Easement\_CRP\_Forestry Info
    - WED [REDACTED]
    - [REDACTED] - Deed [REDACTED]
    - [REDACTED] - Deed [REDACTED]
    - [REDACTED] - Planting Attestation - [REDACTED]
    - [REDACTED] - ownership cover letter.pdf
    - WED [REDACTED]
  - Forestry Assessment
    - Forestry Assessment [REDACTED]
  - Property Map
    - [REDACTED] - Map.jpg
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT187 [REDACTED] - Taxes.pdf
- GRT188 [REDACTED]
  - A Summary for GRT188.pdf
  - Contract
    - GRT188 [REDACTED].pdf
  - Easement\_CRP\_Forestry Info
    - GRT188 [REDACTED] - Planting Inspections.pdf
  - Forestry Assessment
    - GRT188 [REDACTED] - FA.pdf
  - Property Map
    - GRT188 [REDACTED] - Maps (2).pdf
  - Statement of Intent
    - Landowner Statement of Intent.docx
  - Tax Records
    - GRT188 [REDACTED] - Taxes.pdf
- GRT189
  - A Summary for GRT189.pdf
  - Contract
  - Easement\_CRP\_Forestry Info
  - Forestry Assessment
  - Property Map
  - Statement of Intent



- Tax Records
- GRT190
  - A Summary for GRT190.pdf
  - Contract
  - Easement\_CRP\_Forestry Info
  - Forestry Assessment
  - Property Map
  - Statement of Intent
  - Tax Records
- GRT191
  - A Summary for GRT191.pdf
  - Contract
  - Easement\_CRP\_Forestry Info
  - Forestry Assessment
  - Property Map
  - Statement of Intent
  - Tax Records

Documents received 12 November 2013

- GreenTrees calcs SOILS 2013.3 Verification.xlsm
- ERTs to be issued 2013 Verification #3 v2.xlsx

Documents received 06 December 2013

- GRT168 [REDACTED]
- A Summary for GRT167 Rev A.pdf
- GRT167 [REDACTED]

Documents received 17 January 2014

- 2013.3 NCR Round 1 GT Matrix RESPONSES.xlsx
- 2013\_3\_Attestation\_with\_Addendum\_2013\_3\_Rev\_A.pdf
- A Summary for GRT135 Rev A.pdf
- A Summary for GRT154 Rev A.pdf
- A Summary for GRT166 Rev A.pdf
- A Summary for GRT167 Rev A.pdf
- A Summary for GRT168 Rev A.pdf
- A Summary for GRT169 Rev A.pdf
- A Summary for GRT171 Rev A.pdf
- A Summary for GRT174 Rev A.pdf
- A Summary for GRT175 Rev A.pdf
- A Summary for GRT176 Rev A.pdf
- A Summary for GRT177 Rev A.pdf
- A Summary for GRT178 Rev A.pdf
- A Summary for GRT180 Rev A.pdf
- A Summary for GRT182 Rev A.pdf



- A Summary for GRT188 Rev A.pdf
- ERTs to be issued 2013 Verification #3 v2.xlsx
- GreenTrees calcs SOILS 2013.3 Verification.xlsm
- GRT154 [REDACTED] - Contract Rev A.pdf
- GRT154 [REDACTED] - Tax receipts - rescans.pdf
- GRT166 [REDACTED] Tax Receipts Rev A.pdf
- GRT167 [REDACTED] Contract Rev A.pdf
- GRT169 [REDACTED] Tax Receipts Rev A.pdf
- GRT171 [REDACTED] Contract Rev A.pdf
- GRT171 [REDACTED] Tax Receipts.pdf
- GRT171 [REDACTED] Addtl Tax Receipts.pdf
- GRT176 [REDACTED] LOI Updated.pdf
- GRT177 [REDACTED] Planting Invoices.pdf
- GRT178 [REDACTED] legal description Clarification.rtf
- GRT178 [REDACTED] Contract Rev A.pdf
- GRT180 [REDACTED] - Contract Rev A.pdf
- GRT182 [REDACTED] - Contract Rev A.pdf
- GRT188 [REDACTED] CRP-1.pdf

Documents received 21 February 2014

- GRT166 [REDACTED] Tax Receipts Rev A.pdf
- A Summary for GRT166 Rev B.pdf
- GRT166 [REDACTED] Contract\_Rev A.pdf
- GRT166 [REDACTED] Tax Receipts\_ [REDACTED]
- GRT177 Re\_ GreenTrees [REDACTED]
- GRT177 Re\_ Additional Information.rtf
- GRT178 [REDACTED]
- [REDACTED] GRT178.msg
- [REDACTED] GRT177.msg

Documents received 25 February 2014

- GRT167 [REDACTED] Contract Rev A.pdf
- A Summary for GRT167 Rev b.pdf
- A Summary for GRT169 Rev B.pdf

Documents received 27 February 2014

- FW GreenTrees October Soil Only Verification - Round 1 NCRs.msg
- GRT178 [REDACTED]
  - GRT178 [REDACTED]
  - 032-GreenTrees ACR October Verif NCRs CLs-round 1-GT Responses.docx
  - GRT178 NCR Round 1\CarbonAccounting.pdf
  - ERTs to be issued 2013 Verification #3 v2 (CCX notation).xlsx



- A Summary for GRT178 Rev B.pdf

Documents received 14 March 2014

- GRT178 source doc - [REDACTED]

Documents received 15 March 2014

- GRT178 XFO Pool - Contract 302 [REDACTED]

Documents received 21 March 2014

- GreenTrees calcs SOILS 2013.3 Verification v1.xlsm
- ERTs to be issued 2013 Verification #3 v3.xlsx





## Appendix C – ESI's Verification Findings Summary

### 1. Non-Conformity Report

Verification		
<b>ACR Criteria:</b> Eligibility criteria		
<b>Evidence Used to Assess Conformance:</b> GreenTrees calcs SOILS 2013.3 Verification.xlsm, 2013.3 Attestation - signed.pdf, Landowner Contracts, Easement/CRP Info, Forestry Assessments, Property Maps, Statements of Intent, Tax Records.		
<b>Findings:</b> Please see “General Instance Matrix” workbook for specific instance questions.		
<b>Non-conformity report (NCR):</b> Please see “General Instance Matrix” workbook for specific instance questions.		
<b>Date issued:</b>	09 December 2013	
<b>Project proponent response/actions:</b>	<b>Date Received:</b>	27 February 2014
NCRs received on GRTs 166, 167, 169, 177 and 178. Items 166-177 responded to via email to Stewart 2/21-2/26. GRT178 addressed in this report as well as email 2/21 with supporting documentation of retired CCX credits.		
<b>Evidence used to close NCR:</b> The NCRs issued in the General Instance Matrix have been addressed. Please see the matrix for details.		
<b>Date NCR closed:</b>	11 March 2014	

### 2. Non-Conformity Report – Previous Participation in a Binding GHG System

Verification		
<b>ACR Criteria:</b> ACR Standard v2.1, Chapter 9, Section B - The Project Proponent shall include in its GHG Project Plan a written statement from the GHG emissions program operator that it has cancelled from the program or national or regional cap (as applicable) a number of emissions allowances, offsets or other GHG credits equivalent to the emissions reductions and removals generated by the project so that they can no longer be used within the operator's GHG Program. Alternately, the Proponent may provide evidence of purchase and cancellation of GHG allowances equivalent to the GHG emissions reductions or removals generated by the project related to the program or national cap.		
<b>Evidence Used to Assess Conformance:</b> GRT 178 Supporting Documents		
<b>Findings:</b> The GHG plan has already been validated. However, this is a programmatic project and this statement, or evidence of purchase and cancellation, is required in order attain reasonable assurance that there is no double-counting of the credits not sold. The CCX's compliance period is now long over, but project proponents are still required to be reporting to the ICE Registry.		
<b>Non-conformity report (NCR):</b> Regarding GRT 178, please provide a written statement from ICE (formerly the CCX) indicating it has cancelled a number of credits equivalent to the emissions reductions and removals generated, but not sold, by the project so that they can no longer be used within the registry. Alternatively, please provide evidence of purchase and cancellation of a number of credits equivalent to the emissions reductions and removals generated, but not sold, by the project. Also please make clear – regarding the CCX credits previously issued but not sold, are they from biomass or soil carbon, as this is a soil		





only verification.		
<b>Date issued:</b>	09 December 2013	
<b>Project proponent response/actions:</b>	<b>Date Received:</b>	February 27, 2014
<p>Email to Stewart dated 2/21/14 contains full email thread from Stephen McComb of ICE (composed 2/18/14) for the release of credits generated but not sold on the CCX/ICE registry, from GRT 178. In the email from Stephen McComb to Dave A. Miller dated 2/4/14 (within same email composed 2/18/14), McComb states the number of credits from the property in question that are in the registry and remain unsold. In the email from Stephen McComb to Dave A. Miller dated February 18, 2014, McComb includes a screen shot showing that all active and reserve tons in the CCX/ICE registry are removed from the registry by classifying them as retired. This makes the tons no longer usable in that registry, and releases them to the landowner, removing these claims to sequestration on the land.</p> <p>For clarification on GRT178, the 9,640.12 tons subtracted from gross sequestration in our calculation of net registerable credits are credits sold on CCX. Because these credits have been sold on CCX they cannot be canceled and released from CCX, and to avoid double counting, this sequestration is deducted in the calculation of net sellable tons on ACR. Some of these tons are forest or soil carbon, some of these tons are from soil and some are from tree biomass. However, the CCX records we have been able to obtain do not distinguish what fraction of these tons are soil sequestration and what fraction are biomass sequestration. The 9,640.12 tons is the total amount sold on CCX from this property. We make the conservative assumption that all sold tons are soil carbon tons, and thus not eligible for registration with ACR. Thus we deduct this total amount from the gross sequestration as a part of calculating net sequestration that can be registered with ACR.</p>		
<b>Findings:</b>		
<p>Verifiers find the information presented on the remaining carbon credits that were retired within ICE (CCX) as representing clear evidence that the GRT 178 project site no longer has any outstanding credits that would be considered to be a double registration and resulting double counting. What is not clear, however, is the evidence that those the total number of credits sold as being 9,640.12. The calculations spreadsheets provided clearly show this amount as being subtracted from the total tons generated by the project during the reporting period at hand. The email stream from ICE does not make it clear as to how the project arrived at the total of 9,640.12 as having been sold. This needs to be spelled out in the supporting documents.</p>		
<b>Non-conformity report (NCR):</b> Please provide a summary calculation based on the previously issued documentation that clearly shows the total credits previously issued to GRT178 and that shows how the project arrived at the total of 9,640.12 credits having been sold. This NCR is directly related to item #3.		
<b>Date Issued:</b>	11 March 2014	
<p><b>Evidence used to close NCR:</b> Client has provided the file; <i>ERTs to be issued 2013 Verification #3 v2 (CCX notation).xls</i> to bring attention to the net removals that had been made.</p> <p>Client also provided <i>Carbon Accounting.pdf</i> to support Project proponent response/action for the 9,640.12 subtracted tons; as well as the ICE email threads <i>GRT178 Re Willow Break - retired credits</i>. This information was deemed adequate documentation to support that GRT 178 was issued 17,527.51 credits, but only 9,640.12 were issued and therefore removed from this project. Subsequently ESI received documentation from ICE that all remaining credits associated with GRT 178, issued under ICE were cancelled on February 5, 2014.</p>		
<b>Date NCR closed:</b>	17 March 2014	

### 3. Non-Conformity Report – Records of Issuance and Sales

<b>Verification</b>
<b>ACR Criteria:</b>





ACR Forest Carbon Project Standard v2.1, Table 1 - Project Proponent shall provide documentation and attestation of undisputed title to all offsets prior to registration, including chain of custody documentation if offsets have ever been sold in the past. Title to offsets shall be clear, unique, and uncontested.		
<b>Evidence Used to Assess Conformance:</b> GRT 178 Supporting Documents - AgraGate Carbon Credit sales documentation.pdf, CarbonAccounting.pdf		
<b>Findings:</b> The attestation of title of offsets is included in the project's contract. However, regarding chain of custody documentation of previous issuance and sales of CCX credits, what has been provided is an email chain that seems to provide unassured values for issued and sold credits, along with an invoice that does not specify tonnages.		
<b>Non-conformity report (NCR):</b> Regarding GRT 178, please provide actual records of issuance and sales either from the Aggregator or the ICE (formerly the CCX) in order to obtain reasonable assurance of the values.		
<b>Date issued:</b>	09 December 2013	
<b>Project proponent response/actions:</b>	<b>Date Received:</b>	February 27, 2014
See table/email content listed within 2/21/14 email of actual retirements made.		
<b>Findings:</b> The project has not provided evidence of the sale of these credits. The email previously provided illustrates a lack of confidence on the part of the author which leads to verifiers being unable to be assured of the total number of credits that were retired due to sale. It is clear that all remaining credits that existed within ICE (CCX) have been retired. The question remains regarding this final piece of evidence that was originally requested in this NCR.		
<b>Non-conformity report (NCR):</b> Please provide actual records of issuance and sales either from the Aggregator or the ICE (formerly the CCX). If these are not available, a summary calculation using the information provided by ICE in the emails from 2/21/14 will suffice as proof of this amount having been the sold credits that were thus not listed as having been retired.		
<b>Date issued:</b>	11 March 2014	
<b>Evidence used to close NCR:</b> Client has provided the file; <i>ERTs to be issued 2013 Verification #3 v2 (CCX notation).xls</i> to bring attention to the net removals that had been made. Client also provided <i>Carbon Accounting.pdf</i> to support Project proponent response/action for the 9,640.12 subtracted tons; as well as the ICE email threads <i>GRT178</i> [REDACTED] This information was deemed adequate documentation to support that GRT 178 was issued 17,527.51 credits, but only 9,640.12 were issued and therefore removed from this project. Subsequently ESI received documentation from ICE that all remaining credits associated with GRT 178, issued under ICE were cancelled on February 5, 2014.		
<b>Date NCR closed:</b>	17 March 2014	

#### 4. Non-Conformity Report – Risk Buffer Pool Quantification

<b>Verification</b>
<b>ACR Criteria:</b> Quantification of risk buffer pool.
<b>Evidence Used to Assess Conformance:</b> ERTs to be issued 2013 Verification #3 v2.xlsx; GreenTrees calcs SOILS 2013.3 Verification.xlsm.
<b>Findings:</b> The amount of ERTs to be contributed to the risk buffer is being quantified as risk rating*GHG removals prior to removing the previously sold credits from GRT 178. This should be quantified as risk rating*GHG removals after removing the previously sold credits from GRT 178 because the credits have already been accounted for.
<b>Non-conformity report (NCR):</b>





Please revise “ERTs to be issued 2013 Verification #3 v2.xlsx” to quantify the risk buffer based on actual net removals after removal of the previously sold credits from GRT 178. Alternatively, deduct the previously sold credits from GRT 178 in GreenTrees calcs SOILS 2013.3 Verification.xlsm.		
Date issued:	09 December 2013	
Project proponent response/actions:	Date Received:	27 February 2014
The spreadsheet “ERTs to be issued 2013 Verification #3 v2.xlsx” does quantify the risk buffer based on actual net removals after removal of the previously sold credits from GRT 178. Cell A10 is the current year sequestration before subtracting out the previously sold credits on GRT 178. Cell A11 is the amount of credits previously sold on GRT 178. Cell A12 is the current year sequestration with the prior credits subtracted out. The risk buffer calculations in cells A15 through A17 are based on the net number in cell A12.		
Evidence used to close NCR: The spreadsheet provided clearly shows that the risk buffer amount was based on the actual net removals after subtraction of the previously sold credits. Issue is addressed pending receipt of evidence of the total number of sold credits.		
Date NCR closed:	11 March 2014	

## 5. Non-Conformity Report

Verification		
<b>ACR Criteria:</b> Eligibility criteria		
<b>Evidence Used to Assess Conformance:</b> GreenTrees PP, GreenTrees calcs SOILS 2013 Verification _2 v04.xlsm, Landowner Contracts		
<b>Findings:</b> Please see “General Instance Matrix” worksheet for specific instance questions.		
<b>Non-conformity report (NCR):</b> Please see “General Instance Matrix” worksheet for specific instance questions.		
<b>Date issued:</b>		
<b>Project proponent response/actions:</b>	<b>Date Received:</b>	
NA – See “General Instance Matrix” worksheet for specific responses		
<b>Evidence used to close NCR:</b> NCR Round 2 - 2013 September General Instance Matrix_Round2.xlsx – All items in the “General Instance Matrix” <sup>1</sup> have been sufficiently addressed.		
<b>Date NCR closed:</b>	11 March 2014	

<sup>1</sup> The “General Instance Matrix” is too large to include in this document, but is readily available upon request.