



ENVIRONMENTAL SERVICES, INC.

American Carbon Registry

GreenTrees ACRE (Advanced Carbon Restored Ecosystem) Project 2012.2 Annual Verification Report

04 October 2013

Project Developed by:

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Verification Conducted by:

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Project No. VO13015.00





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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 second 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 2012.2 Annual Verification (soils only) included the initial validation and verification of carbon sequestered (soils only) through A/R on 66 newly aggregated tracts (20,795.29 acres). All previous instances were subject to 2012 annual verification as referenced in ESI's Verification Report dated 24 July 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 197,680 tCO₂ equivalents by the project during the verification period/reporting period (January 1, 2012- December 31 2012). This value is gross of the 20.5% (40,524 tCO₂ equivalents) buffer withholding based on the non-permanence risk assessment tool.



2 Introduction

This 2012.2 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 second 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 2012.2 Annual Verification included the initial validation and verification of carbon sequestered through A/R on 66 newly aggregated tracts (20,795.29 acres). The project asserts emissions removals (sequestration) of 197,680 tCO₂e for 2012. All previous instances were subject to 2012 annual verification as referenced in ESI's Verification Report dated 24 July 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

Project Owner / Project Proponent: GreenTrees, LLC	Chandler Van Voorhis - Managing Partner (Chandler@c2invest.net / 540-687-8946)
Accredited V/V Body: Environmental Services, Inc.	<ul style="list-style-type: none"> • Shawn McMahon – Lead Validator/Verifier (smcmahon@esinc.cc / 330-833-9941) • Stewart McMorrow – Validation/Verification Team Member (smcmorrow@esinc.cc / 530-412-1221) • Richard Scharf – Validation/Verification Team Member (rscharf@esinc.cc / 252-402-7354) • Caitlin Sellers – Validation/Verification Team Member (csellers@esinc.cc / 904-361-8227) • Jonathan Pomp – Validation/Verification Team Member (jpomp@esinc.cc / 304-642-1277) • Guy Pinjuv – Validation/Verification Team Member (gpinjuv@esinc.cc / 503-459-7318) • Matthew Perkowski – Validation/Verification Trainee (mperkowski@esinc.cc / 301-332-0771) • 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 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 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 ₂)
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 66 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 2012.2 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 66 newly aggregated tracts (20,795.29 acres). All previous instances were subject to 2012 annual verification as referenced in ESI’s Verification Report dated 24 July 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 (66) 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 2012.2 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 2012.2 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
10 July 2013	Kathy Stewart Shawn McMahon (ESI)	Opening Meeting, preliminary review of verification and sampling plan, project timeframes and deadlines.
30 September 2013	Kathy Stewart Shawn McMahon (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	10 July 2013
Receipt of signed Verification and Sampling Plan from Green Trees	12 July 2013
Round 1 NCRs/CLs submitted to Green Trees	5 August 2013
Response to Round 1 responses received from Green Trees	30 August 2013
Round 2 NCRs/CLs submitted to Green Trees	16 September 2013
ESI completes Review	26 September 2013
Draft verification report submitted to Green Trees, LLC for review	27 September 2013
Closing Meeting with Green Trees, LLC	30 September 2013
ESI finalizes report and submits to ACR and Green Trees, LLC	30 September 2013



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

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 ₂ e
Project Emissions / Removals	197,680 tCO ₂ e
Leakage	0 tCO ₂ e
Uncertainty Deduction Rate	0 %
2012 GHG Emission / Removals total (tCO₂e)	197,680 tCO₂e*
Total Emission Reduction Tonne(s) (ERTs)	197,680 ERTs*

*Gross of risk buffer (20.5%)

4.7 Verification Findings

The ESI verification team identified two non-conformity reports (NCRs). All issues were addressed satisfactorily by Green Trees, LLC during the 2012.2 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).




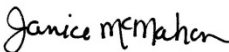
The complete list of verification finding and resolutions has been compiled and located in Appendix C.

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 2012.2 Annual Verification has resulted in the GHG emission removal of 197,680 tCO₂ equivalents by the project during the verification period/reporting period (01 January 2012- 31 December 2012). This value is gross of the 20.5% (40,524 tCO₂ 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:	04 October 2013

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

Initial Verification – New Instances for the 2012.2 Annual Verification:

Tract ID	<u>Contract</u> <u>GPS Acres</u>	<u>County</u>	<u>State</u>	<u>Planting</u> <u>Year</u>	<u>Series</u>
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 / Rap des Parish	LA	2001	GT2013.2
GRT087	376.10	Grant / Rap des Parish	LA	2002	GT2013.2
GRT088	650.00	Grant / Rap des Parish	LA	2002	GT2013.2
GRT089	549.30	Grant / Rap des Parish	LA	2004	GT2013.2
GRT090	153.20	Grant / Rap des Parish	LA	2012	GT2013.2
GRT091	294.20	Grant / Rap des Parish	LA	2012	GT2013.2
GRT092	163.60	Grant / Rap des 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



Tracts/parcels previously enrolled in the project:

Tract ID	<u>Contract GPS Acres</u>	<u>County</u>	<u>State</u>	<u>Planting Year</u>	<u>Series</u>
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



Appendix B – List of Documents Received and Reviewed by ESI

Documents received 9 July 2013

- GreenTrees calcs SOILS 2013 Verification _2 v04.xlsm
- ERTs to be issued 2013 Verification _2 v2.xlsx
- ESI V&V 2012 Final Report 2013-07-01.pdf
- GreenTrees 2012 Inventory 2013.2 v01.xlsx

Documents received 31 July 2013

- A Note to Verifier - Contents include 2 versions of carbon contract - samples here
 - 2013 GreenTrees_Carbon_Services_Agreement (landowner attestation as part of contract).pdf
 - DS_Store
 - 2013 - 15 CF LA GTs Reforestation and Carbon Agreement Rev A.pdf
- Attestation for Landowner Contracts
 - Attestation Addendum 2013-07-15.pdf
- Landowner Contracts
 - DS_Store
 - Attestation for Landowner Contracts
 - Attestation Addendum 2013-07-15.pdf
 - GRT063 [REDACTED]
 - A Summary for GRT063.pdf
 - Contract
 - GRT063 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT063 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT063 [REDACTED] - FA.pdf
 - Property Map
 - GRT063 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT063 [REDACTED] - LOI.pdf
 - Tax Records
 - GRT063 [REDACTED] - Taxes.pdf
 - DS_Store
 - GRT064 [REDACTED]
 - A Summary for GRT064.pdf
 - Contract
 - GRT064 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT064 [REDACTED] - Planting Inspection.pdf
 - Forestry Assessment
 - GRT064 [REDACTED] - FA.pdf



- Property Map
 - GRT064 [REDACTED] - Map.pdf
- Statement of Intent
 - GRT064 [REDACTED] - SOI.pdf
- DS_Store
- GRT065 [REDACTED]
 - A Summary for GRT065.pdf
 - Contract
 - GRT065 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT065 [REDACTED] - Planting Inspection.pdf
 - Forestry Assessment
 - GRT065 [REDACTED] - FA.pdf
 - Property Map
 - GRT065 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT065 [REDACTED] - SOI.pdf
 - Tax Records
 - GRT065 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT066 [REDACTED]
 - A Summary for GRT066.pdf
 - Contract
 - GRT066 [REDACTED] - Contract.PDF
 - Easement_CRP_Forestry Info
 - GRT066 [REDACTED] - Planting Compliance.pdf
 - GRT066 [REDACTED] - Contract.PDF
 - Forestry Assessment
 - GRT066 [REDACTED] - FA.pdf
 - Property Map
 - GRT066 [REDACTED] - Maps (3).pdf
 - Tax Records
 - GRT066 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT067 [REDACTED]
 - A Summary for GRT067.pdf
 - Contract
 - GRT067 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT067 [REDACTED] - Planting Compliance.pdf
 - Forestry Assessment
 - GRT067 [REDACTED] - FA.pdf
 - Property Map



- GRT067 [REDACTED] - Map [REDACTED]
- Statement of Intent
 - GRT067 [REDACTED] - SOI.pdf
- Tax Records
 - GRT067 [REDACTED] - Taxes.pdf
- DS_Store
- GRT068 [REDACTED]
 - A Summary for GRT068.pdf
 - Contract
 - GRT068 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT068 [REDACTED] - Planting Compliance.pdf
 - Forestry Assessment
 - GRT068 [REDACTED] - FA.pdf
 - Property Map
 - GRT068 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT068 [REDACTED] - SOI.pdf
 - Tax Records
 - GRT068 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT069 [REDACTED]
 - Contract
 - GRT069 [REDACTED] - Contract.pdf
 - Easement
 - WRP Easement Deed.pdf
 - Forestry Assessment
 - [REDACTED]
 - Forestry Assessment [REDACTED]
 - GRT069 email - [REDACTED]
 - [REDACTED] email- acreage confirmation.pdf
 - [REDACTED] USDA form.pdf
 - [REDACTED] Tree Planting and QA Cost2.xls
 - Property Map
 - [REDACTED] - PropertyMap_legalDesc.pdf
 - Statement of Intent
 - GRT069 [REDACTED] - landowner attestation.pdf
 - Tax Record
 - GRT069 [REDACTED] Tax Receipts.pdf
 - [REDACTED]
 - GRT069 [REDACTED] - Taxes annotated.pdf
 - [REDACTED]
 - A Summary for GRT069.pdf



- GRT070 [REDACTED]
 - A Summary for GRT070.pdf
 - Contract
 - GRT070 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT070 [REDACTED] - Planting Inspection.pdf
 - Forestry Assessment
 - GRT070 [REDACTED] - FA.pdf
 - Property Map
 - GRT070 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT070 [REDACTED] - SOI.pdf
 - Tax Records
 - GRT070 [REDACTED] - Taxes.pdf
 - [REDACTED]
- GRT071 [REDACTED]
 - A Summary for GRT071.pdf
 - Contract
 - GRT071 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT071 [REDACTED] - Conserv Plans (4).pdf
 - Forestry Assessment
 - GRT071 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT071 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT071 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT071 [REDACTED] - Tax Receipts.pdf
 - DS_Store
- GRT072-GRT073 [REDACTED]
 - A Summary for GRT072-GRT073.pdf
 - Contract
 - GRT072-GRT073 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT072-GRT073 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT072-GRT073 [REDACTED] - FA.pdf
 - Property Map
 - GRT072-GRT073 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT072-GRT073 [REDACTED] - LOI.pdf
 - Tax Records



- GRT072-GRT073 [REDACTED] - Taxes.pdf
- GRT074 [REDACTED]
 - A Summary for GRT074.pdf
 - Contract
 - GRT074 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT074 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT074 [REDACTED] - FA.pdf
 - Property Map
 - GRT074 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT074 [REDACTED] - LOI.pdf
 - Tax Records
 - GRT074 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT075 [REDACTED]
 - A Summary for GRT075.pdf
 - Contract
 - GRT075 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT075 [REDACTED] - CRP.pdf
 - Forestry Assessment
 - GRT075 [REDACTED] - FA.pdf
 - Property Map
 - GRT075 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT075 [REDACTED] - SOI.pdf
 - Tax Records
 - GRT075 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT076 [REDACTED]
 - A Summary for GRT076.pdf
 - Contract
 - GRT076 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT076 [REDACTED] - CRP.pdf
 - Forestry Assessment
 - GRT076 [REDACTED] - FA.pdf
 - Property Map
 - GRT076 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT076 [REDACTED] - SOI.pdf



- Tax Records
 - GRT076 [REDACTED] - Taxes.pdf
- [REDACTED]
- GRT077 [REDACTED]
 - A Summary for GRT077.pdf
 - Contract
 - GRT077 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT077 [REDACTED] - CRP.pdf
 - Forestry Assessment
 - GRT077 [REDACTED] - FA.pdf
 - Property Map
 - GRT077 [REDACTED] - Map.pdf
 - DS_Store
- GRT078 [REDACTED]
 - A Summary for GRT078.pdf
 - Contract
 - GRT [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT [REDACTED] - Warranty Easement Deed -Whelchel.pdf
 - GRT [REDACTED] - Planting Inspection - WROP - Forestry Assessment.pdf
 - Forestry Assessment
 - GRT [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT078 [REDACTED] - Statement of Intent.pdf
 - Tax Records _ Ownership
 - GRT [REDACTED] - Warranty Deed - [REDACTED]
 - GRT [REDACTED] - Taxes - [REDACTED]
 - DS_Store"
- GRT079 [REDACTED]
 - A Summary for GRT079.pdf
 - Contract
 - GRT079 [REDACTED] - Contract.pdf
 - Forestry Assessment
 - GRT079 [REDACTED] - FA.pdf
 - Property Map
 - GRT079 [REDACTED] - Map.pdf
 - Tax Records
 - GRT079 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT080 [REDACTED]



- A Summary for GRT080.pdf
- Contract
 - GRT080 [REDACTED] - Contract.pdf
- Easement_CRP_Forestry Info
 - GRT080 [REDACTED] - CRP.pdf
- Forestry Assessment
 - GRT080 [REDACTED] - FA.pdf
- Property Map
 - GRT080 [REDACTED] - Map.pdf
- Statement of Intent
 - GRT080 [REDACTED] - SOI.pdf
- Tax Records
 - GRT080 [REDACTED] - Taxes.pdf
- GRT081 [REDACTED]
 - A Summary for GRT081.pdf
 - Contract
 - GRT081 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT081 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT081 [REDACTED] - FA.pdf
 - Property Map
 - GRT081 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT081 [REDACTED] - SOI.pdf
 - Tax Records
 - GRT081 [REDACTED] - Taxes.pdf
 - [REDACTED]
- GRT082-GRT083 [REDACTED]
 - A Summary for GRT082-GRT083.pdf
 - Contract
 - GRT082-GRT083 [REDACTED] - Contract.pdf
 - Easement_CRP
 - GRT082-GRT083 [REDACTED] Warranty Easement Deed - [REDACTED]
 - Forestry Assessment
 - GRT082-GRT083 [REDACTED] Forestry Assessment & WR Plan of Operation.pdf
 - GRT082-GRT083 [REDACTED] USDA Permission to Access Records.pdf
 - Property Map
 - GRT082-GRT083 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT082-GRT083 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT082-GRT083 [REDACTED] - Taxes [REDACTED]



- GRT082-GRT083 [REDACTED] Ownership Info.pdf
- [REDACTED]
- GRT084 [REDACTED]
 - A Summary for GRT084.pdf
 - Contract
 - GRT084 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT084 [REDACTED] - WRP Planting Payment.pdf
 - [REDACTED]
 - GRT084 [REDACTED] - Warranty Easement Deed.pdf
 - Forestry Assessment
 - GRT084 [REDACTED] - Forestry Assessment.pdf
 - [REDACTED]
 - Property Map
 - GRT084 [REDACTED] - Map.pdf
 - Tax Records
 - GRT084 [REDACTED] - Tax .pdf
 - [REDACTED]
- GRT085 [REDACTED]
 - A Summary for GRT085.pdf
 - Contract
 - GRT085 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT085 [REDACTED] - WRP Easement.pdf
 - Forestry Assessment
 - GRT085 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT085 [REDACTED] - Two Maps.pdf
 - GRT085 [REDACTED] - non tree planting acres.pdf
 - Tax Records
 - GRT085 [REDACTED] - taxes.pdf
 - [REDACTED]
 - GRT085 [REDACTED] - taxed acres tally.pdf
- GRT086-GRT092 [REDACTED]
 - A Summary for GRT086-GRT092.pdf
 - Contract
 - GRT086-GRT092 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT086-GRT092 [REDACTED] - WED-[REDACTED]
 - GRT086-GRT092 [REDACTED] - Planting Date confirmations.pdf
 - GRT086-GRT092 [REDACTED] - Planting Invoice [REDACTED]
 - GRT086-GRT092 [REDACTED] - Planting Payment for -3621.pdf
 - GRT086-GRT092 [REDACTED] - WED-[REDACTED]



- GRT086-GRT092 [REDACTED] - WED [REDACTED]
- Forestry Assessment
 - GRT086-GRT092 [REDACTED] - FA.pdf
- Property Map
 - GRT086-GRT092 [REDACTED] - Maps (4).pdf
- Statement of Intent
 - GRT086-GRT092 [REDACTED] - SOI.pdf
- Tax Records
 - GRT086-GRT092 [REDACTED] - Taxes - [REDACTED]
- [REDACTED]
- GRT093-GRT095 [REDACTED]
 - A Summary for GRT093-GRT095.pdf
 - Contract
 - GRT093-GRT094 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT093-GRT095 [REDACTED] Warranty Easement Deed.pdf
 - Forestry Assessment
 - GRT093-GRT095 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT093-GRT094 [REDACTED] - Map(s).pdf
 - Statement of Intent
 - GRT093-GRT095 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT093-GRT095 [REDACTED] - taxed acres [REDACTED]
 - GRT093-GRT095 [REDACTED] - Tax Receipts [REDACTED]
 - GRT093-GRT095 [REDACTED] - Tax Receipts [REDACTED]
 - [REDACTED]
- GRT096 [REDACTED]
 - GRT096 [REDACTED]
 - Contract
 - GRT096 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT096 [REDACTED] Planting Inspection.pdf
 - GRT096 Deed - legal descriptions
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]



- GRT096 [REDACTED] - Warranty Easement Deed [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - GRT096 [REDACTED] - Warranty Easement Deed - [REDACTED]
 - Forestry Assessment
 - GRT096 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT096 [REDACTED] - Maps 2 of 2 WED [REDACTED]
 - GRT096 [REDACTED] - Maps 1 of 2 WED [REDACTED]
 - Tax Records
 - GRT096 [REDACTED] Tax Receipt.pdf
 - A Summary for GRT096.pdf
- GRT097 [REDACTED]
 - A Summary for GRT097.pdf
 - Contract
 - GRT097 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT097 [REDACTED] WRP Deed.pdf
 - Forestry Assessment
 - GRT097 [REDACTED] Forestry Assessment.pdf
 - GRT097 [REDACTED] - Planting compliance.pdf
 - Property Map
 - GRT097 [REDACTED] - Map.pdf
 - Tax Records
 - GRT097 [REDACTED] - Tax Receipt.pdf
- GRT098 [REDACTED]
 - A Summary for GRT098.pdf
 - Contract
 - GRT098 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT098 [REDACTED] - WED.pdf
 - GRT098 [REDACTED] - WED Proof of Payment.pdf
 - Forestry Assessment
 - GRT098 [REDACTED] - FA.pdf
 - Property Map
 - GRT098 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT098 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT098 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT099 [REDACTED]



- A Summary for GRT099.pdf
- Contract
 - GRT099 [REDACTED] - Map.pdf
 - [REDACTED] Contract.pdf
 - GRT099 [REDACTED] - Contract.pdf
- Easement_CRP_Forestry Info
 - GRT099 [REDACTED] - Application for Planting Payment.pdf
 - GRT099 [REDACTED] - Warranty Easement Deed - [REDACTED]
- Forestry Assessment
 - GRT099 [REDACTED] - Forestry Assessment.pdf
- Property Map
 - [REDACTED] - color map - [REDACTED]
- Statement of Intent
 - GRT099 [REDACTED] - Statement of Intent.pdf
- Tax Records
 - Tax Records\GRT099 [REDACTED] - Taxes.pdf
- [REDACTED]
- GRT100 [REDACTED]
 - A Summary for GRT100.pdf
 - Contract
 - GRT100 [REDACTED] Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT100 [REDACTED] - WRP.pdf
 - DS_Store
 - Forestry Assessment
 - GRT100 [REDACTED] Forestry Assessment.pdf
 - Property Map
 - GRT100 [REDACTED] Map.pdf
 - Statement of Intent
 - GRT100 [REDACTED] LOI.pdf
 - Tax Records
 - GRT100 [REDACTED] Taxes.pdf
 - [REDACTED]
- GRT101 [REDACTED]
 - A Summary for GRT101.pdf
 - Contract
 - GRT101 [REDACTED]
 - [REDACTED]
 - Easement_CRP_Forestry Info
 - GRT101 [REDACTED] - Warranty Easement Deed.pdf
 - Forestry Assessment
 - GRT101 [REDACTED] Forestry Assessment.pdf
 - Property Map



- GRT101 [REDACTED] Map.pdf
- Statement of Intent
 - GRT101 [REDACTED] LOI [REDACTED]
- Tax Records
 - GRT101 [REDACTED] Tax Receipt .pdf
- [REDACTED]
- GRT102 [REDACTED]
 - A Summary for GRT102.pdf
 - Contract
 - GRT102 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT102 [REDACTED] - Warranty Easement Deed.pdf
 - Forestry Assessment
 - GRT102 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT102 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT102 [REDACTED] - LOI.pdf
 - Tax Records
 - [REDACTED] - Tax Receipts.pdf
 - [REDACTED]
- GRT103 [REDACTED]
 - A Summary for GRT103.pdf
 - Contract
 - GRT103 [REDACTED] - Contract.pdf
 - Forestry Assessment
 - GRT103 [REDACTED] - FA.pdf
 - Statement of Intent
 - GRT103 [REDACTED] - LOI.pdf
 - [REDACTED]
 - Tax Records
 - GRT103 [REDACTED] - [REDACTED] (Tax Payment).pdf
 - GRT103 [REDACTED] - Taxes .pdf
 - GRT103 [REDACTED] - [REDACTED] - Tax.pdf
 - DS_Store
- GRT104 [REDACTED]
 - A Summary for GRT104.pdf
 - Contract
 - GRT104 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT104 [REDACTED] - photo.pdf
 - GRT104 [REDACTED] - CRP.pdf
 - Forestry Assessment



- GRT104 [REDACTED] - FA.pdf
- Property Map
 - GRT104 [REDACTED] cony - Map.pdf
- Statement of Intent
 - GRT104 [REDACTED] - Statement of Intent.pdf
- Tax Records
 - GRT104 [REDACTED] - [REDACTED]
 - GRT104 [REDACTED] - Taxes .pdf
- [REDACTED]
- GRT105-GRT106 [REDACTED]
 - A Summary for GRT105-GRT106.pdf
 - Contract
 - GRT105-GRT106 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT105-GRT106 USDA Permission.pdf
 - GRT105-GRT106 CRP (2).pdf
 - Forestry Assessment
 - GRT105-GRT106 [REDACTED] - FA.pdf
 - Property Map
 - GRT105-GRT016 [REDACTED] - map.pdf
 - Statement of Intent
 - GRT105-GRT106 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT105-GRT106 - Taxes.pdf
 - DS_Store
- GRT107 [REDACTED]
 - A Summary for GRT107.pdf
 - Contract
 - GRT107 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT107 [REDACTED] CRP Plans (3).pdf
 - Forestry Assessment
 - GRT107 [REDACTED] - FA.pdf
 - Property Map
 - GRT107 Map 1 of 7.pdf
 - GRT107 Map 2 of 7.pdf
 - GRT107 Map 3 of 4.pdf
 - GRT107 Map 4 of 7.pdf
 - GRT107 Map 5 of 7.pdf
 - GRT107 Map 6 of 7.pdf
 - GRT107 Map 7 of 7.pdf
 - Statement of Intent
 - GRT107 [REDACTED] - Statement of Intent.pdf



- Tax Records
 - GRT107 [REDACTED] - Taxes.pdf
- [REDACTED]
- GRT108 [REDACTED]
 - A Summary for GRT108.pdf
 - Contract
 - GRT108 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT108 [REDACTED] - CRP.pdf
 - Forestry Assessment
 - GRT108 [REDACTED] - FA.pdf
 - Property Map
 - GRT108 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT108 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT108 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT109 [REDACTED]
 - A Summary for GRT109.pdf
 - Contract
 - GRT109 [REDACTED] - Contract, [REDACTED]
 - Easement_CRP_Forestry Info
 - GRT109 [REDACTED] CRP Planting Inspection.pdf
 - Forestry Assessment
 - GRT109 Forestry Assessment.pdf
 - Property Map
 - GRT109 [REDACTED] - Map.pdf
 - Tax Records
 - [REDACTED] Taxes.pdf
 - GRT109 Tax [REDACTED]
 - GRT109 Tax Receipts.pdf
 - [REDACTED] Tax Receipts.pdf
 - [REDACTED]
- GRT110 [REDACTED]
 - A Summary for GRT110.pdf
 - Contract
 - GRT110 [REDACTED] - Contract.pdf
 - [REDACTED]
 - Easement_CRP_Forestry Info
 - GRT110 [REDACTED] - Warranty Easement Deed.pdf
 - GRT110 [REDACTED] - Planting Inspection.pdf
 - Forestry Assessment



- GRT110 [REDACTED] - FA.pdf
 - Property Map
 - GRT110 [REDACTED] - Map.pdf
 - Tax Records
 - GRT110 [REDACTED] - Tax Receipt.pdf
 - [REDACTED]
- GRT111 [REDACTED]
 - A Summary for GRT111.pdf
 - Contract
 - GRT111 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT111 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT111 [REDACTED] - FA.pdf
 - Property Map
 - GRT111 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT111 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - [REDACTED]
- GRT112 [REDACTED]
 - A Summary for GRT112.pdf
 - Contract
 - GRT112 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT112 [REDACTED] - CRP Plans (4).pdf
 - Forestry Assessment
 - GRT112 [REDACTED] - FA.pdf
 - GRT112 [REDACTED]
 - [REDACTED]
 - Property Map
 - GRT112 [REDACTED] - Maps (6).pdf
 - Statement of Intent
 - GRT112 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT112 [REDACTED] - Taxes.pdf
 - [REDACTED]
- GRT113 [REDACTED]
 - A Summary for GRT113.pdf
 - Contract
 - GRT113 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT113 [REDACTED] Contract 4 of 4.pdf



- GRT113 [REDACTED] Contract 1 of 4.pdf
 - GRT113 [REDACTED] Contract 2 of 4.pdf
 - GRT113 [REDACTED] Contract 3 of 4.pdf
- Forestry Assessment
 - GRT113 [REDACTED] - FA.pdf
- Property Map
 - GRT113 [REDACTED] - Maps (5) .pdf
- Statement of Intent
 - GRT113 [REDACTED] - Statement of Intent.pdf
- Tax Records
 - GRT113 [REDACTED] - Tax Receipts.pdf
- GRT114 [REDACTED]
 - A Summary for GRT114.pdf
 - Contract
 - GRT114 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT114 [REDACTED] - WED.pdf
 - DS_Store
 - GRT114 [REDACTED] - Conservation.pdf
 - Forestry Assessment
 - GRT114 [REDACTED] - FA.pdf
 - Property Map
 - GRT114 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT114 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT114 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT115 [REDACTED]
 - A Summary for GRT115.pdf
 - Contract
 - GRT115 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT115 [REDACTED] CRP-1.pdf
 - Forestry Assessment
 - GRT115 [REDACTED] FA.pdf
 - Property Map
 - GRT115 [REDACTED] - Map.pdf
 - Tax Records
 - GRT115 [REDACTED] - Tax receipts [REDACTED]
- GRT116 [REDACTED]
 - A Summary for GRT116.pdf
 - Contract



- GRT116 - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT116 - CRP.pdf
 - Forestry Assessment
 - GRT116 - FA.pdf
 - Property Map
 - GRT116 - Map.pdf
 - Statement of Intent
 - GRT116 - Statement of Intent.pdf
 - Tax Records
 - GRT116 - [REDACTED] - Taxes.pdf
- GRT117 [REDACTED]
 - A Summary for GRT117.pdf
 - Contract
 - GRT117 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT117 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT117 [REDACTED] - FA.pdf
 - Property Map
 - GRT117 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT117 [REDACTED] - Statement of Intent .pdf
 - Tax Records
 - GRT117 [REDACTED] - Taxes.pdf
 - DS_Store
- GRT118-GRT119 [REDACTED]
 - A Summary for GRT118-GRT119.pdf
 - Contract
 - GRT118-GRT119 [REDACTED] Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT118 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT118-GRT119 [REDACTED] - FA.pdf
 - Property Map
 - GRT118-GRT119 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT118-GRT119 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT118-GRT119 [REDACTED] - Tax.pdf
- GRT120 [REDACTED]
 - A Summary for GRT120.pdf
 - Contract



- GRT120 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT120 [REDACTED] - WROP.pdf
 - Forestry Assessment
 - GRT120 [REDACTED] - FA.pdf
 - Property Map
 - GRT120 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT120 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT120 [REDACTED] - Taxes.pdf
- GRT121-GRT122 [REDACTED]
 - A Summary for GRT121-GRT122.pdf
 - Contract
 - GRT121-GRT122 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT121-GRT122 [REDACTED] - WED.pdf
 - Forestry Assessment
 - GRT121-GRT121 [REDACTED] - FA.pdf
 - Property Map
 - GRT121-GRT122 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT121-GRT122 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT121&GRT122 [REDACTED] - Taxes.pdf
 - [REDACTED]
- GRT123 [REDACTED]
 - A Summary GRT123.pdf
 - Contract
 - GRT123 [REDACTED] [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT123 [REDACTED] - CRP Planting Inspection.pdf
 - Forestry Assessment
 - GRT123 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT123 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT123 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - \GRT123 - Tax receipts.pdf
- GRT124 [REDACTED]
 - A Summary for GRT124.pdf
 - Contract



- GRT124 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT124 [REDACTED] - CRPs [REDACTED]
 - Forestry Assessment
 - GRT124 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT124 [REDACTED] - Maps (5).pdf
 - Statement of Intent
 - GRT124 [REDACTED] - Attestation.pdf
 - Tax Records
 - GRT124 [REDACTED] - Taxes.pdf
- GRT125 [REDACTED]
 - A Summary for GRT125.pdf
 - Contract
 - GRT125 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT125 [REDACTED] - CRP Contract.pdf
 - Forestry Assessment
 - GRT125 [REDACTED] - FA.pdf
 - Property Map
 - GRT125 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT125 [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT125 [REDACTED] - Tax Receipts [REDACTED]
- GRT126 [REDACTED]
 - A Summary for GRT 126.pdf
 - Contract
 - GRT126 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT126 [REDACTED] - CRP Contract.pdf
 - Forestry Assessment
 - GRT126 [REDACTED] - Forestry Assessment.pdf
 - Property Map
 - GRT126 [REDACTED] - Map.pdf
 - Statement of Intent
 - [REDACTED] - Statement of Intent.pdf
 - Tax Records
 - GRT126 [REDACTED] - Tax Receipt.pdf
- GRT127 [REDACTED]
 - A Summary for GRT127.pdf
 - Contract
 - GRT127 [REDACTED] - Contract.pdf



- Easement_CRP_Forestry Info
 - GRT127 [REDACTED] - Warranty Easement Deed.pdf
 - GRT127 - [REDACTED] Planting Invoice.pdf
- Forestry Assessment
 - GRT127 [REDACTED] - FA.pdf
- Property Map
 - GRT127 [REDACTED] - Map.pdf
- Statement of Intent
 - GRT127 [REDACTED] - Letter of Intent.pdf
- Tax Records
 - GRT127 [REDACTED] - Tax Receipts.pdf
- GRT128 [REDACTED]
 - A Summary for GRT128.pdf
 - Contract
 - GRT128 [REDACTED] - Contract.pdf
 - Easement_CRP_Forestry Info
 - GRT128 [REDACTED] - CRP Contract.pdf
 - Forestry Assessment
 - GRT128 [REDACTED] - FA.pdf
 - Property Map
 - GRT128 [REDACTED] - Map.pdf
 - Statement of Intent
 - GRT128 [REDACTED] - Statement of Intent.pdf
 - [REDACTED]
 - Tax Records
 - GRT128 [REDACTED] - Tax Receipt.pdf
 - [REDACTED]

Documents received 3 September 2013

- ESI NCR Round 1 - RESPONSES General Instance Matrix.xlsx
- ESI NCR Round 1 - RESPONSES - supporting documentation
 - NCR Responses GT2013.2
 - GRT120 - [REDACTED] WED.pdf
 - GRT121&122 [REDACTED] WED [REDACTED]
 - [REDACTED]
 - GRT064 - [REDACTED] - Tax Receipt 2.pdf
 - GRT064 - [REDACTED] - Tax Receipt 3.pdf
 - GRT064 - [REDACTED] Tax Receipt.pdf
 - GRT066 - [REDACTED] - Statement of Intent.pdf
 - GRT069 - [REDACTED] Corrected Exhibit C of Contract.pdf
 - GRT069 - [REDACTED] Tax Receipt [REDACTED]
 - GRT070 - [REDACTED] - Planting Compliance.pdf
 - GRT074 - [REDACTED]



- GRT077 - [REDACTED] - Tax Statement.pdf
- GRT079 - [REDACTED] - CRP.pdf
- GRT079 - [REDACTED] - FA.pdf
- GRT079 - [REDACTED] - LOI.pdf
- GRT081 - [REDACTED] - WRP.pdf
- GRT084 - [REDACTED] - Acres based on approved payment.pdf
- GRT084 - [REDACTED] - Contract with date.pdf
- GRT084 - [REDACTED] WED Legal Description [REDACTED]
- GRT100 - A Summary for GRT100.pdf
- GRT103 - [REDACTED] - CRP Inspection.pdf
- GRT105 - GRT106 CRPs.pdf
- GRT109 - [REDACTED] - 2nd CRP-1.pdf
- GRT115 - [REDACTED] Deed.pdf
- GRT116 - [REDACTED] ddtl CRP contracts.pdf
- GRT116 - [REDACTED] Contract with Effective Date.pdf
- GRT117 - [REDACTED] WED - sections highlighted.pdf
- GRT118-119 [REDACTED] Acceptance of WRP Deed.pdf
- GRT120 - [REDACTED] acre clarification - scroll to bottom.pdf

Documents received 20 September 2013

- NCR Round 2 - 2013 September General Instance Matrix_Round2.xlsx
- ESI NCR Round 2 - RESPONSES - supporting documentation
 - ESI GT ROUND II
 - GRT116 - CRP.pdf
 - GRT066 [REDACTED] - LOI.pdf
 - GRT069 Exhibit C Legal [REDACTED]
 - GRT105-GRT106 [REDACTED] - Exhibit C.pdf
 - GRT115 [REDACTED] Carbon Services .rtf
 - GRT115 [REDACTED] Contract.pdf



Appendix C – ESI's Verification Findings Summary

1. Non-Conformity Report - Start Date

Verification		
ACR Criteria:		
For AR projects, the Start Date is when the Project Proponent began planting or site preparation.		
The Start Date and the start of the first Crediting Period are generally the same, unless the Project Proponent presents an argument, acceptable to ACR and the verifier, why it is logical and conservative for the Crediting Period (i.e. beginning of the project baseline scenario) to begin later than the Start Date.		
Evidence Used to Assess Conformance:		
GreenTrees PP, GreenTrees calcs SOILS 2013 Verification 2 v04.xlsm		
Findings:		
H1 indicates The start date of GreenTrees initial plantings is February 18, 2008 and states "GreenTrees is a programmatic project, the project is treated as a single project with a single overall baseline and start date." The protocol states "Individual landholdings within the programmatic project may have different Start Dates, but this means there could be multiple baseline durations and Crediting Periods within the project, requiring the Proponent to design a clear plan and schedule for project accounting, monitoring and verification." However, the crediting period is 40 years beginning in 2008 as defined in the Project Plan. Currently Credits are being claimed prior to 2008. It appears that this is not consistent with the protocol.		
Non-conformity report (NCR):		
The PP Section H indicates that this project is treated as a single project with a single start date (and thus a single crediting period start date). However, there are several new additions that were planted prior to 2008 and credits are being claimed prior to 2008. Please demonstrate how these properties can be included in the project given that they were planted prior to the project start date. If this can be demonstrated, please also demonstrate how credits can be claimed prior to 2008.		
Date issued:	06 August 2013	
Project proponent response/actions:	Date Received:	03 September 2013
NA		
Evidence used to close NCR: Via an email dated 16 August 2013, ACR's Nick Martin indicated the inclusion of instances prior to the project start date is permissible, as long as the new project areas meet the eligibility, baseline and additionality criteria established for the overall project in the GHG project plan. These criteria are assessed elsewhere. This item can be closed.		
Date NCR closed:	16 September 2013	



2. Non-Conformity Report

Verification		
ACR Criteria: Eligibility criteria		
Evidence Used to Assess Conformance: GreenTrees PP, GreenTrees calcs SOILS 2013 Verification _2 v04.xlsm, Landowner Contracts		
Findings: Please see “General Instance Matrix” worksheet for specific instance questions.		
Non-conformity report (NCR): Please see “General Instance Matrix” worksheet for specific instance questions.		
Date issued:	06 August 2013	
Project proponent response/actions:	Date Received:	03 September 2013
NA – See “General Instance Matrix” worksheet for specific responses		
Evidence used to close NCR: NCR Round 2 - 2013 September General Instance Matrix_Round2.xlsx – All items in the “General Instance Matrix” ¹ have been sufficiently addressed.		
Date NCR closed:	26 September 2013	

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