



VERIFICATION REPORT

ACR VERIFICATION OF THE WINSTON CREEK FOREST CARBON PROJECT
(ACR389)

REPORTING PERIOD 3

Date: 9/23/2022
Version 1.5

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Project Name	Winston Creek Forest Carbon Project
Project ID	ACR389
Reporting Period	9/1/2019 – 8/31/2021
Client	Port Blakely
Date of Issue	9/23/2022
Prepared By	S&A Carbon, LLC
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Audit Team	Lead Verifier: Pablo Reed Lead Verifier (under observation): Bill Stack Technical Reviewer: Lawson Henderson Verification Support: Caitlin Littlefield, Elizabeth McGarrigle Verification Site Visit Team: Thomas Blair (RPF), Bill Stack (RPF) Project Manager/Approver: Alexa Kandarís Project Manager (under observation): Jillian Conner

Summary

The Winston Creek Forest Carbon Project (the project) lies in the southwest corner of Washington, about 35 miles southeast of the City of Chehalis and encompasses approximately 10,088 acres, which is entirely classified as commercial forestland. The forest has historically been intensely managed for timber production (even age management with clearcut regeneration harvests at 35 to 45-year rotations). The landowner, Port Blakely, purchased these forestlands from industrial forest landowners in 2003 & 2004 and initiated this forest carbon project in 2017. The forest composition currently consists of predominately Douglas fir and western hemlock with smaller portions of scattered hardwood stands (red alder and bigleaf maple).

The purpose of this improved forest management carbon project is to increase the forest carbon stocks during the project crediting period by extending the rotation age of the regeneration harvests (on average, 60-year rotations). This will be accomplished by harvesting significantly less timber volume as compared to growth over the project crediting period. The planned harvest levels over the project crediting period are well below the volumes permissible under federal and state laws, including Washington's Forest Practice Act and the implementing regulations.

This report presents the results of the project's third verification to the American Carbon Registry (ACR) Standards. Its purpose is to systematically assess and report the project's conformance with the ACR Standards' requirements corresponding to the third reporting period from 9/1/2019 – 8/31/2021. The evaluation included document analysis; interviews with stakeholders; and observations and measurements made directly in the field, while considering a representative sample of the project activities and sites. The scope of the verification included the ACR verification of the project's third reporting period to determine the project's conformance with the ACR Standard, the ACR Improved Forest Management Methodology, supporting ACR Program documents, and the validated GHG Plan.

The verification was performed through a combination of document review, stakeholder interviews and communications with relevant personnel (Project Proponents, technical consultants, and regulators), as well as completing an on-site inspection. The site visit to the project was conducted on 5/16/2022 – 5/18/2022, in Lewis County, Washington, USA.

The verification process included several official and documented exchanges between the verification team and the project proponents to gather information for review and for examination of compliance with all applicable criteria. These exchanges included 2 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 14 Clarification requests, 1 New Information Request and 1 Observation were identified. Verifiers confirmed in an email to the project proponents dated September 6, 2022 that all remaining issues were satisfied in the responses provided in the Issues Log.

After all identified issues were adequately resolved, S&A Carbon drafted this final verification report and deems, with a reasonable level of assurance, the project is in conformance with all of the requirements in the ACR Standard, without qualifications or limitations. The project has been implemented in accordance with the validated GHG Plan over the initial monitoring period with no deviations from the described project activities in the GHG Plan or from the applied ACR IFM methodology.

S&A Carbon is able to issue a positive verification opinion for the 85,877 tCO₂e of verified total emissions reductions, as reported in the Monitoring Report dated August 22, 2022. The verification assessment

covered the monitoring period from 9/1/2019 – 8/31/2021 and verified the calculated GHG emission reductions were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 18%. The total number of credits to be deposited in the buffer account for this monitoring period is 15,458 tCO₂e.

Abbreviations

ACR	American Carbon Registry
AFOLU	Agriculture, Forestry and Other Land Use
ANSI	American National Standards Institute
BMP	Best Management Practices
CO ₂ e	Carbon Dioxide Equivalent
EPA	Environmental Protection Agency
ERTs	Emission Reduction Tons
GHG	Greenhouse Gas
HWP	Harvested Wood Products
ICS	Initial Carbon Stocks
IFM	Improved Forest Management
NRCS	USDA Natural Resource Conservation Service
OP	Offset Provider
OPR	Offset Project Registry
PD	Project Developer
PDD	Project Data Document
PP	Project Proponent
RPF	Registered Professional Forester
S&A	S&A Carbon
TC	Technical Consultant
t	Metric Tonnes
USDA	United States Department of Agriculture
U.S.A	United States of America
VVB	Validation & Verification Body
VCS	Verified Carbon Standard

1 Introduction

S&A Carbon (S&A) has been asked by L&C Carbon to verify the emission reductions generated by the Winston Creek Forest Carbon Project (the Project). The verification process is required by the American Carbon Registry's Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands (ACR IFM Methodology). S&A verification activities began on 4/19/2022. This report presents the findings from the verification of the project's greenhouse gas (GHG) emission reductions/enhancements.

The Offset Project Registry (OPR) for this project is the American Carbon Registry (ACR), listed as ACR389.

1.1 Project Participants

Role	Organization Name	Main Contact Information and Person
Project Proponent (PP)	Port Blakely	Eric Cohen Port Blakely, US Forestry 8133 River Drive SE Tumwater, WA 98501 360.596.9439 ecohen@portblakely.com
Technical Consultant (TC)	L&C Carbon – Project Development	David Ford, L&C Carbon 710 SW Carmen Heights Dr Dundee, OR 97115 503.449.6957 davidford27@gmail.com
Sub-contractor to L&C Carbon	Latta Forestry – Baseline & Project Scenario Modeling	Greg Latta, Latta Forestry 310 NW Green Acres Lane Albany, OR 97321 541.619.9212 lattaforestry@gmail.com
Sub-contractor to L&C Carbon	TerraCarbon-GHG Plan advisor & inventory design	David Shoch, TerraCarbon 700 Harris St, #201B Charlottesville, VA 22903 434.326.1144 david.shoch@terraarbon.com
Sub-contractor to L&C Carbon	Cougar Environmental-Inventory	Clint Gray, Cougar Environmental, Inc 494492 Hwy 95 Naples, Idaho 83847 208-290-2144 clint@cougarenvironmental.com

Entities listed in the table above are collectively referred to as project participants (PP) throughout this document.

1.2 Description of Project

The Winston Creek Forest Carbon Project (the project) lies in the southwest corner of Washington, about 35 miles southeast of the City of Chehalis and encompasses approximately 10,088 acres, which is entirely classified as commercial forestland. The forest has historically been intensely managed for timber production (even age management with clearcut regeneration harvests at 35 to 45-year rotations). The landowner, Port Blakely, purchased these forestlands from industrial forest landowners in 2003 & 2004 and initiated this forest carbon project in 2017. The forest composition currently consists of predominately Douglas fir and western hemlock with smaller portions of scattered hardwood stands (red alder and bigleaf maple).

The purpose of this improved forest management carbon project is to increase the forest carbon stocks during the project crediting period by extending the rotation age of the regeneration harvests (on average, 60-year rotations). This will be accomplished by harvesting significantly less timber volume as compared to growth over the project crediting period. The planned harvest levels over the project crediting period are well below the volumes permissible under federal and state laws, including Washington's Forest Practice Act and the implementing regulations.

Date Description	Date
Project Start Date	4/17/2017
Crediting Period Start Date	4/17/2017
Crediting Period End Date	4/16/2037
Reporting Period Start Date	9/1/2019
Reporting Period End Date	8/31/2021
Verification Start Date	4/19/2022

1.3 Verification Objectives

This will be a full verification, including a site visit to assess the Project's conformance with the ACR criteria outlined below, corresponding to this third reporting period from 9/1/2019– 8/31/2021.

The objectives of verification are to evaluate the following:

- Reported GHG baseline, project emissions and emission reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable);
- Any significant changes to the project procedures or criteria since the last verification; and
- Any significant changes in the GHG project's baseline emissions and emission reductions/removal enhancements since the last verification.

Further, S&A will review the GHG Project Plan, Monitoring Report, GHG Assertion and any additional relevant documentation to determine:

- The reported emissions reductions and/or removal enhancements are real;
- The degree of confidence in and completeness of the GHG assertion;
- The project implementation is consistent with the GHG Project Plan; and
- The sources and magnitude of potential errors, omissions, & misrepresentations, including:
 - o Inherent risk of material misstatement; and
 - o Risk the existing controls of the GHG project will not prevent or detect a material misstatement.

1.4 Verification Scope and Criteria

Verification shall include examination of some or all of the following elements of the Project:

- Physical infrastructure, activities, technologies, and processes of the GHG project;
- GHG SSRs within the project boundary;
- Temporal boundary;
- Baseline scenarios;
- Methods and calculations used to generate estimates of emissions and emission reductions/removal enhancements;
- Original underlying data and documentation as relevant and required to evaluate the GHG assertion;
- Process information, source identification/counts, and operational details;
- Data management systems;
- Roles and responsibilities of project participants or project proponent staff;
- QA/QC procedures and results;
- Processes for and results from uncertainty assessments; and
- Project-specific conformance to ACR eligibility criteria.

The criteria for the offset verification services are:

- The American Carbon Registry Standard, v7.0, December 2020
- The ACR Validation and Verification Standard, v1.1, May 2018
- The ACR Forest Carbon Project Standard, v2.1, November 2010
- The Improved Forest Management (IFM) Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, v1.2, December 2016
- Errata and Clarifications for ACR IFM Methodology v1.2, December 2017
- ACR Tool For Risk Analysis and Buffer Determination v1.0
- ISO Standards 14064-2 and 14064-3, 2006

1.5 Materiality

The verification team must state with reasonable assurance that the discrepancies between emissions reductions/removal enhancements claimed by the Project Proponent and estimated by the VVB be immaterial (less than the materiality threshold of +/- 5%). The equation below is used to calculate the percent error in an emission reduction assertion.

$$\% \text{ Error} = \frac{\text{Project Emission Reduction Assertion} - \text{Verifier Emission Reduction Recalculation}}{\text{Verifier Emission Reduction Recalculation}} \times 100$$

1.6 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets the above criteria.

1.7 Verification Team

Role	Name
Lead Verifier	Pablo Reed
Lead Verifier (under observation)	Bill Stack
Internal Reviewer	Lawson Henderson
Technical Experts	Caitlin Littlefield & Elizabeth McGarrigle
Site Visit Team	Thomas Blair (RPF) & Bill Stack (RPF)
Project Manager/Approver	Alexa Kandarlis
Project Manager (under observation)	Jillian Conner

2 Audit Process and Methodology

S&A's verification audit included the following activities:

2.1 Desk Review

A document request was sent to the PP on 4/5/2022. The Monitoring Report and associated supporting documents were provided to the verifiers on 4/7/2022. A kickoff conference call was held on 4/19/2022. During the meeting, the project team and verifiers discussed initial findings from the desk review of submitted project documents, targeting aspects that might affect the site visit evaluation.

As eligibility was validated during the initial reporting period, verifiers completed a cursory assessment of the eligibility criteria required to design, measure, and monitor the Project to the requirements of the ACR Standard and IFM Methodology. Verifiers confirmed the ACR eligibility requirements were met. The Verification Plan was completed and sent to the PP on 5/6/2022.

A draft Sampling Plan was prepared based on the submitted project documents and discussions with the PP. The Sampling Plan evaluates the credibility and rigor of the verification methodology items. A risk evaluation was conducted assessing the Inventory Methodology Verification Items of the ACR Standard. The plan outlined a sampling scheme, based on the risk assessment and document reviews, to evaluate the projects monitoring system's compliance with the ACR Standard. The final Sampling Plan summarizes the results of the sampling and the data checks performed on the sampled data.

The Sampling Plan will be retained by S&A for a period of not less than 15 years following the submission of the Project Verification Statement. All material received, reviewed, and generated by the provision of Offset Verification Services will be retained by S&A for the same period.

2.2 Site Visit

A site visit was conducted by Bill Stack and Thomas Blair. An opening meeting was conducted in the morning of 5/16/2022. During the opening meeting, the objectives of the site visit and overall verification process were presented by the verification team including an overview of the statistical t-test required for verification of the forest inventory; the qualifications of the PP were confirmed; inventory procedures and QA/QC processes & methods were discussed and clarified; and site visit logistics, personnel and vehicles/transport, and schedules were discussed and planned.

Attendees of the site visit are as follows:

Attendee	Company	Role	Attend Opening Meeting	Attend Field Sampling	Attend Closing Meeting
Bill Stack	S&A Carbon	Lead Verifier (RPF)	X	X	X
Thomas Blair	S&A Carbon	Site Visit Support (RPF)	X	X	X
David Ford	L&C Carbon	Technical Consultant	X	X	X
Eric Cohen	Port Blakely	Project Proponent	X	X	X
Ryan Parker	Port Blakely	Project Proponent	X	X	X
Patricia Garffer	ANAB	ANAB Witness Assessment	X	X	X

Over the course of the day, verification team activities included the measurement of 7 randomly selected forest inventory plots across the project area. Following plot data collection, the verifiers ran their verification data through the t-test. The analysis showed that the project's inventory was verifiable at a confidence interval of 90% (P value = 0.17). Further, throughout the site visit, GPS data were collected (e.g., sample plot centers, strata & project boundaries); forest conditions (e.g., species composition, age class, canopy cover) and management activities were observed and discussed with the PP; and inventory methods assessed to review if specifications were implemented as described (e.g., spot checks of plots where the walk-through methodology was applied).

The site visit closing meeting was held within the project area on 5/18/2022. Topics discussed included a summary of the results of the t-test; reflections and observations from the site visit such as potential issues; and next steps in the verification process (i.e., the preparation of the Issue Log and schedule).

2.3 Quantitative Review (only required for verification)

S&A conducted various quantitative analyses of the project & baseline carbon stocks, covering the relevant carbon pools quantified by the PP, and the inputs used in the calculation of the projected ex-ante emission reductions over the first 20-year crediting period as well as the actual ex-post emission reductions for the initial reporting period (4/17/2017 – 8/31/2017). The audit team implemented a cursory review of the baseline model quantification validated during the initial reporting period; and a detailed review of the estimation process for calculating project stocks including assessments of the re-stratification process, forest inventory design and specifications, measurement techniques used by the PP's inventory crew review of the species in the inventory and the correct assignment of volume and biomass equations, and checks to confirm the project carbon stocks estimate were calculated correctly. No modeling of the October 2021 inventory's project stocks was applied (i.e., degrowing the tree list to end of the reporting period (8/31/2021)); the inventory stocks were utilized as the end of the reporting period's stocks. Verifiers found this assumption reasonable based on the growing season for this region of the PNW.

The reported ex-post emission reductions were confirmed by tracking all components of the PP's emission reduction calculation workbooks. This included checks that the entries for the project and baseline stocks, baseline and project harvested wood products long-term carbon storage, project risk rating determination, and leakage and uncertainty percentages are all entered and calculated correctly from their computed sources, as well as confirming the accuracy of their sources. The entire inventory tree list was independently recalculated by the verifiers and the results were compared to the PP's

reported project carbon stocks (EORP). Uncertainty and associated deductions were also independently calculated by the verifier. The verifier's methods are considered a complete check of the inventory data on a plot-by-plot level, using the PP's raw data and verification of all the PP's calculations for accuracy and completeness.

For projects where plot sampling is required during a verification, ACR provided guidance stating VVBs shall resample a minimum of 5% of the project's plots. For sampling to pass verification, all strata need to be represented in the sample selection and that statistical agreement is attained between the verifier's and project's plot carbon values using a t-test at 90% confidence interval. This minimum sampling intensity was considered in the selection of sample plots to be measured by the verifiers along with allocation of sample plots among individual project strata based on risk.

All trees within the selected sample plots were re-measured by the verifiers. In/out status and all diameters, species identifications, missing volumes, and tree status assessments (live/dead) were independently measured using tools identical or comparable to those used by the PP. No tree height measurements were sampled during the site visit as this field parameter was not utilized to estimate project stocks.

Inventory re-measurement was confirmed to meet the ACR recommendations and all measurement methods were conformed to be consistent with the PP's inventory specifications except for the implementation of plots along "hard" edges (i.e., application of the walk-through method). Two plots, not within the t-test sample selection, were checked during the site visit to assess if the walk-through method was applied as specified in the PP's inventory document (SOPs). In one plot, the method was applied but no strata boundary existed. Both plots visited had minor SOP discrepancies regarding "hard" edge delineation in the woods (i.e., limited documentation and no flagging the boundary edge). These issues were identified in the Issues Log and subsequently addressed and resolved (e.g., corrected tree list & project stocks recalculated; and clarity added to the SOPs on the specifications required for the walk-through plot and associated documentation). As there were only two plots within the project area where the walk-through was applied and both plots were reviewed and corrected, verifiers deemed these items as low risk in estimating the project's carbon stocks.

As mentioned, carbon per plot was calculated from the sampled plots and compared to the PP's inventory for the same plots. The verifier calculations and the PP's calculations were entered into a t-test worksheet, using the paired plot method (Two-tailed t-test, at the 90% confidence interval), and confirmed to meet the statistical standards expected by ACR for projects that require independent re-measurement for verification.

2.4 Interviews

The following is a list of the people interviewed as part of the verification. The interviewees included those people directly, and in some cases indirectly, involved and/or affected by the project activities. The training and qualifications of the PP team was confirmed by reviewing bios and team websites on May 5, 2022 (<https://portblakely.com/> ; <http://lccarbon.com/>; <https://cougarenonmental.com/>; and <https://www.uidaho.edu/cnr/faculty/latta>). The verification team also confirmed these qualifications during interviews with PP throughout the verification.

Date	Name	Title
Throughout Verification	David Ford	Technical Consultant – L&C Carbon
Throughout Verification	Eric Cohen, Ryan Parker & Sara Rise	Project Proponent- Port Blakely
Throughout Verification	Greg Latta	Technical Consultant – Latta Forestry

2.5 Findings

Throughout the verification, findings were recorded by the audit team as per guidance outlined in the ACR IFM Methodology and supporting documents cited above. Any discrepancies identified by the verification team were documented in the Issues Log. The verification team has also documented in the Issues Log the source of any difference identified, including whether the difference results in a correctable error. The Issues Log was submitted to the client. Prior to completion of the verification, all identified non-conformances were required to be addressed, and correctable errors, where the error exceeded 1%, were required to be fixed. The client submitted additional evidence for S&A's evaluation for conformance during the verification process. All issues were resolved as part of the Issues Log process.

2.6 Audit Schedule

The following table summarizes the key audit milestones:

Verification Activity	Proposed Date	Actual Date
Kick-off meeting	4/19/2022	4/19/2022
Site visit	5/17 – 5/18/2022	5/17 – 5/18/2022
S&A Carbon submits issues log v1.0	6/6/2022	6/3/2022
TC response to issues	6/20/2022	7/7/2022 (partial)
S&A Carbon submits issues log v2.0	7/5/2022	8/3/2022
TC response to issues	7/19/2022	8/21/2022
S&A Carbon closes out issues log	7/25/2022	9/6/2022
S&A Carbon submits verification report for Internal Review	8/1/2022	9/12/2022
S&A Carbon submits verification report for TC review/approval	8/8/2022	9/21/2022
Closing call; S&A Carbon submits final verification documents to ACR	8/11/2022	9/23/2022

2.7 Eligibility Requirements

As eligibility requirements were validated and verified during the initial reporting period, verifiers conducted a cursory review of the Project against the eligibility criteria of the ACR Standard as well as the applicability conditions of the ACR IFM methodology applied by the project and determined the project to be still eligible and applicable for the given requirements. The project applied an ACR approved methodology, Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, v1.2. The project was found to meet the eligibility requirements of the ACR Standards in terms of its Start Date, Minimum Project Term, Crediting Period length, Land Eligibility & Title/Ownership, Adherence to Natural Forest Management Requirements and the Permanence of

the generated GHG emission reductions. It was also found to meet the applicability conditions of this methodology in terms of land ownership type, legality of harvesting activities, types of project activities and natural forest management criteria.

The project start date is 4/17/2017, which is after 1/1/2000, and is therefore eligible. The reporting period length for RP1 (4/17/17-8/31/17) was less than two years, which also meets the eligibility requirement. The minimum project term stated in the GHG Plan is 40 years as required by the methodology. The Crediting period is 20 years, consistent with the applied methodology.

The project is an Improved Forest Management (IFM) project type, and has consisted of the required forest cover through the project start date and initiation to the current reporting period. The current project activities include commercial harvesting. The verifiers are reasonably assured that the project area is located on non-federally owned lands within Washington. The project area's forest is composed of 100% native species. The project activity doesn't involve any use of non-native species.

In accordance with the ACR IFM Methodology, the PP's risk assessment for Reporting Period 3 uses the ACR Tool for Risk Analysis and Buffer Determination, which was determined to have a risk rating of 18%. Verifiers completed a review of the percent contributions for each risk category and found the individual risk ratings reasonable, appropriate, accurate and well supported with documentation to justify the associated risks. In total, 18% of the gross emission reductions will be deposited into the ACR buffer account. This deduction is made to the gross ERT calculations produced by the PP's to determine the total tradeable balance of ERTs generated by the project during this third reporting period.

2.8 Additionality

To demonstrate the GHG emission reductions from the project are additional and considered to be above and beyond the "business as usual" scenario, the Project must pass the ACR three-prong additionality test prove that it currently exceeds current effective and enforced laws and regulations; exceed common practice in the relevant industry sector and geographic region; and face at least one of the three implementation barriers (financial, technological or institutional). The project's validation and verification of the initial reporting period found the Project passed this test and confirmed that it met the requirements for Additionality. For the third reporting period, verifiers completed a cursory check of the results of the three-prong additionality test completed during the initial reporting period. Based on this check, verifiers can confirm the Project passes the ACR three-prong additionality test in meeting the requirements for Additionality.

2.9 Permanence and Risk Mitigation

As mentioned previously, the PP used, as required, the ACR Tool for Risk Analysis and Buffer Determination, which determined the risk rating of 18%. Percent contributions for each risk category have been applied based on guidance in the tool. In total, 18% of the gross emission reductions will be deposited into the ACR polled buffer account. This deduction is made to the calculated gross ERT calculations generated by the project to determine the total tradeable balance of ERTs for RP3.

Verifiers conducted a review of the percent contributions for each risk category and concur with the percent contributions for each risk category; individual risk categories were accurately and appropriately determined with the required supporting documentation to justify the risk rating. The

calculation to estimate the total risk was also completed correctly and accurately transferred to the PP's ERT workbook and Monitoring Report.

2.10 Baseline

A thorough Baseline review was required for the project's validation and initial verification, as this is a verification for the third reporting period, the degree of baseline review is reduced. Nevertheless, verifiers did trace data from the RP3 Monitoring Report and the GHG Plan back to the results of the baseline modeling and did a general review of the baseline modeling process. The level of review was not further augmented as no issues of concern surfaced during the process.

The baseline modelling assumptions have been previously confirmed as being in conformance with the requirements of the ACR Standard during the initial verification. The analytical methods used to apply growth to current stocks over the first 20-year baseline period are described in the GHG Plan. The verifiers reviewed these calculations and procedures once more and found:

- The FVS model was calibrated and used appropriately;
- The application of the model results is accurate and appropriate; and
- The amount of growth predicted by the model is consistent with FIA estimates for the region and is consistent with published studies.

Baseline carbon stored long-term storage in harvested wood products was calculated based on projected harvest volume removals from the FVS model. Harvest volumes were broken out into the categories of softwood sawlog, softwood pulp, hardwood pulp and hardwood sawlog by referencing the merchantability standards in FVS. Harvest volumes were converted to biomass by applying species-specific specific gravity values. Biomass values were then converted to units of tCO₂e using appropriate conversion factors. Carbon transferred into wood products was estimated by applying the appropriate mill efficiency values. Carbon in wood products was then summed across the established wood categories and distributed to various end wood product classes. Carbon in long-term storage was then summed for in-use wood products and wood products in landfills to produce annual total tCO₂e stored in in-use and landfill by applying the appropriate 100-year storage factors taken from the ACR IFM Methodology. Emissions due to burning logging slash are conservatively assumed in the baseline to be zero. Verifier checks of the baseline carbon storage in harvested wood confirmed the accuracy of the PP's ERT calculation worksheet in accordance with the ACR IFM methodology.

2.11 Leakage

According to the ACR IFM Methodology, there may be no leakage beyond de minimis levels through activity shifting to other lands owned, or under management control, by the timber rights owner. If the project decreases wood product production by greater than 5% relative to the baseline then the Project Proponent and all associated landowners must demonstrate there is no leakage within their operations – i.e., on other lands they manage/operate outside the bounds of the ACR carbon project.

The PP does own land outside the project area and also has conducted harvesting during the reporting period that is greater than 5% in wood product production relative to the baseline. The project area as well as the other forestlands owned by the PP are managed under a third party sustainable forest management certification (Sustainable Forestry Initiative- "entity-wide" certificate). As noted in the GHG Plan, the PP asserts there is no activity shifting leakage as all the PP's lands with active timber

management programs are covered under this certification. Verifiers have reviewed the SFI certificate and concur that there is no activity shifting leakage; quantification of leakage of the project is therefore limited to market leakage.

Market leakage was determined by quantifying the merchantable carbon removal in both the baseline and with-project scenarios. Carbon in long-term storage in in-use wood products and landfills was used to assess relative amounts of total wood products produced in the baseline and project. The decrease in wood production relative to the baseline was calculated to determine the applicable market leakage discount factor in accordance with the methodology. Since the project activities decrease total HWP produced by the project relative to the baseline by 25% or more over the crediting period, hence the assigned market leakage deduction is 40%. This leakage deduction was found to be correctly determined and accurately applied in the PP's supporting ERT calculation workbook for this reporting period.

2.12 Monitoring Requirements

Section D of the GHG Plan outlines the project's monitoring plan. All appropriate data and parameters to be monitored over the life of the project are outlined including details on the unit of measurement for the data/parameter, a description of the parameter, the data source used, the measurement methodology, monitoring frequency, values applied, procedural and QA/QC references, the purpose of the data and the calculation method. The signed RP3 Annual Monitoring Report includes the required ACR attestations confirming the continuation of the project activities; that ownership of the project area remains clear and uncontested; and a disclosure of any negative environmental or community impacts and if necessary documented plans to mitigate any reported negative environmental or community impacts.

Project monitoring is generally focused on the project's on-site carbon stocks through updates to the project's forest inventory data. A full re-inventory of the project area is to take place at least twice over each decade following validation & initial verification to allow for calibration of the growth model and improve the project's carbon sequestration estimates. In addition, affected portions of the project area will be updated periodically in response to natural disturbance events of significant forest management activities. If impacts from such events are significant, the affected areas will be re-inventoried and the project scenario model will be adjusted to reflect current on-site carbon stocks.

If project harvesting occurs, those units within the strata will be re-stratified based on the process described in the GHG plan. Upon review of the GHG plan, verifiers requested additional clarity on initial stratification process to assure consistency and accuracy in the re-stratification procedures in subsequent reporting period if needed as a result of management activities. The PP added an addendum to the GHG Plan as well as clarifications within the Inventory SOPs (see Issues Log for further details).

For those years in-between when an updated inventory is carried out, on-site carbon stocks will be monitored through forest growth and yield modeling. Beyond forest inventory updates, the PP continually monitors the general health and condition of the forest through the course of regular forest management activities including road maintenance, harvesting, water quality and quantity monitoring or boundary maintenance.

QA/QC procedures have been established as part of the monitoring plan and are outlined in section D1 of the GHG Plan and in the Inventory SOP document (*PB Winston Creek C cruise SOPs*). Both forest and desk-based QA/QC procedures are established. Procedures are described more fully in these noted documents that include (1) collecting reliable field measurements (contractor measurement tolerances & checking cruising); (2) verifying data entry techniques; and (3) data storage.

A check cruising report was completed during the data collection of the 2021 Inventory. The PP reported 18 plots were checked cruised during October 2021 (16% of the 110 plots). The PP also provided training to the four cruisers that completed the inventory prior to data collection. Results of the check cruise indicated all measurements were within the tolerances specified in the SOPs. There were no failed plots.

The inventory data submitted by the cruising contractor (Cougar Environmental) to the TC was reviewed to ensure it met the SOP requirements. Checks were done to verify all tree species recorded were valid species as per the SOPs as well as recorded measurements (e.g., tree diameter and height ratios). Significant outliers were reviewed with the contract lead (Clint Gray of Cougar Environmental). Adjustments were made as required to the tree records based on discussions with the contract lead. Final plot and tree lists were prepared for use in carbon calculations and statistics.

Port Blakely owns and manages the forestlands within the project area including harvest preparation and implementation, inventory, management planning and report preparation, and database and record keeping (GIS, harvest volumes, mapping, etc.). The PP's Forest management records and associated GIS data are stored locally at the Port Blakely office (Tumwater, WA) and backed up on cloud-based servers. The TC prepares, monitors, and maintains the carbon project database. Both systems are backup on a regular basis.

Please note there is one monitoring change that will be implemented by the PP during the next full inventory in regard to sampling the previously excluded 20-ft buffer area along strata boundaries. In reviewing the inventory specifications of the past reporting period (RP1, SOP, 2017, pg 8) and the current re-inventory for RP3 (SOP, 2021, page 8), verifiers noticed a potential bias in the process of allocating inventory plots used to estimate project carbon stocks. The PP used a random allocation process to establish plots, which includes constraining sampling within a 20-ft buffer area along project and strata boundaries (no plots are allowed to fall in this buffer area). Verifiers acknowledge that another VVB verified and validated this approach during previous reporting periods (RP1 & RP2) and sought guidance from ACR on April 26, 2022.

On May 6, 2022, ACR provided options to the PP to reduce potential sampling bias (see Issues Log item 22-5). Based on this guidance, the PP plans to install and inventory 16 new plots into these previously excluded sampling areas during the next full inventory. The methods to estimate and allocate the plots has been described and incorporated into the revised inventory SOP. Verifiers reviewed and concurred with the PP's calculations and methods.

2.13 Community and Environmental Impacts

Community and environmental project impacts were assessed during the initial reporting period. Section F.1 of the GHG Plan summarizes the Community and Environmental Impact Assessment addressing the requirements of the ACR Standard. Environmental benefits included reduced soil erosion & compaction, and improved water and air quality & wildlife habitat (e.g., increasing the

diversity of forest structure). Community benefits include maintaining local jobs, generating tax revenues, and providing charitable contributions to local communities. For the initial reporting period, verifiers concurred with the PP; the project impacts were all categorized as positive. There was no need to describe how negative impacts will be avoided or minimized.

Monitoring of the risks and impacts is covered in Section D.2 of the GHG Plan which outlines the forest inventory monitoring through on-the-ground measurements and forest growth and yield monitoring. In addition, the PP's management staff consistently monitors the general health and condition of the forest through the course of normal forest management activities as well as stakeholder input (public, abutting neighbors and State agencies such as the WA Department of Natural Resources).

For Reporting Period 3, the PP attests in the Monitoring Report there were no undisclosed or unmitigated adverse environmental or community impacts. Based on verifier discussions with the PP and TC, project document reviews, on-going 3rd party forest management certification (SFI) and site visit observations, verifiers find the project still provides the same positive community and environmental impacts described during the initial reporting period.

2.14 Stakeholder Comments

The Project Proponent, Port Blakely is a private forestland owner, and adhered to their internally agreed upon management decision making and associated project activities. Stakeholders are provided opportunity to comment on forest management activities planned and implemented by Port Blakely through the Washington Department of Natural Resources or directly to the company. In the GHG Plan, the PP asserts if a stakeholder or the public requests more information or provides a comment through the Washington DNR application process, Port Blakely's corporate policy is to contact and directly engage the individual requesting information or providing the comment for the purpose of satisfying any concern raised about the company's forestry operations.

The PP attests in the RP3 Monitoring Report that any comments that were received from stakeholders regarding environmental or community impacts have been addressed during this reporting period. Verifiers discussed the process for considering stakeholder inputs and how these are addressed with the PP and TC during the verification process. We are reasonably assured that the PP's process for considering and addressing stakeholder inputs noted in the GHG plan is still being implemented as described for Reporting Period 3.

3 Verification Activities

3.1 Project Implementation Status

As previously described in this report, the project was validated to the ACR Standards, and its initial reporting period verified. For this third reporting period, the PP submitted a completed copy of the Monitoring Report that provides the information required in the ACR monitoring report template (v3). The verifiers are reasonably assured there were no changes to the landowner or project area during the reporting period.

As in the previous reporting periods, commercial harvesting occurred during RP3. Supporting worksheets for harvest volumes and calculations for associated long-term carbon storage in harvested wood products have been provided for this reporting period. Verifiers completed data checks on the harvest volumes, harvest areas, and calculations of long-term carbon storage of harvested wood

products. While some clarifications on the calculation process and harvesting record keeping, occurred during the verification (see Issues Log), the overall monitoring and record keeping process appears adequate to meet the requirements of the ACR Standard. Calculations of long-term carbon storage of the project's harvested wood products were correctly calculated and accurately transferred to the ERT worksheet.

The Monitoring Report outlines the data and parameters monitored over the reporting period, which are found to be consistent with the data and parameters included in the monitoring plan of the GHG Plan. The Monitoring Report also includes updated reporting on the project's GHG emission reductions including baseline emissions, project emissions, leakage emissions contributions to the buffer pool, and a summary of the net GHG emission reductions at the end of the third reporting period. The verifiers confirmed the accuracy of the ERT calculations and consistency with the final values reported in the Monitoring Report with the supporting ERT calculation workbook (see the verifiers data check log).

Project carbon stocks for the end of Reporting Period 3 were based on the October 2021 inventory. The PP assumed the inventory stocks would be accurately reflected the end of reporting period stocks (8/31/2021). Verifiers agreed with this approach as it aligns with growth period for this region of Washington (April and August). For all vintage years, only live project stocks were calculated (dead stock estimates are optional under the ACR Standard). Average carbon stock by strata was used to produce weighted total Onsite Carbon Stocks. The verifiers can confirm the PP conducted all calculations according to the IFM Methodology and found close agreement with the PP's estimate of project stocks (<0.001% higher than the PP's estimate of 1,939,932 tCO₂e). Based on the initial reporting period's inventory (2017), the project stocks have increased by 6.7%.

MR reporting is consistent with the estimates shown in the ERT supporting workbook. The verifiers performed checks on the ERT calculations for the third reporting period to confirm the accuracy of the PP's calculations. Reporting period ERTs were also calculated using the verifier's internal calculations of end of reporting period on-site carbon stocks as the basis for the materiality checks as presented below.

3.2 Data-Checks & Materiality

A summary of selected data checks for project are provided below. The assigned ranking reflects both the size and uncertainty associated with these SSRs. These and other data checks performed (along with narrative details of the check and results) are included in the verifiers data check log and Issues Log.

SSR (rank)	Data reviewed	Reported (PP) tCO ₂ e	Calculated (VB) tCO ₂ e	Discrepancy tCO ₂ e	Impact on misstatement/ conformance
	Checks performed				
Rank 1 Sum of Project stocks; end of RP (CP,TREE,t, CP,DEAD,t,	2021 Inventory, volume and biomass equations, calculation methods	1,939,931	1,939,932	-1	Impact on Materiality

CP,HWP,t, GHGP,t)					
<u>Comment:</u> Discrepancy due to slight differences in strata averages and rounding.					
Rank 2 Sum of Project stocks; beginning of RP (CP,TREE,t, CP,DEAD,t, CP,HWP,t, GHGP,t)	2017 Inventory, volume and biomass estimates, grown modeling results, grown tree list. EORP RP2. Model appropriateness and use. Data systems. Checks of accumulations and correct transfer to Monitoring Report	1,818,095	1,818,095	0	No impact on Materiality
Comment: NA					
Rank 3 20 Yr Average Baseline stocks (live and dead tree CO2e) CBSL,AVE (total)	Monitoring Report and supporting modeling documents. Model appropriateness and use. Data systems. Checks of accumulations and correct transfer to Monitoring Report.	401,211	401,211	0	No impact on Materiality
Comment: NA					
Rank 4 Emissions Reduction at t (after buffer deduction) (CACR,t)	Monitoring Report Checks that all PP entries are correct. Check sources. Checks that calculations within the worksheet are correct. Calculation check uses PP values.	70,419	70,419	0	No impact on Materiality
Comment: NA					
Rank 5 Market Leakage Discount Factor (LK)	Monitoring Report, supporting documents.	46,946 (40%)	46,946 (40%)	0	No impact on Materiality
Rank 6 Baseline Harvested Wood Products (CBSL,HWP,t)	Monitoring Report, supporting worksheets Model results, HWP worksheet. Confirm model projections and sums. Correct use of appropriate mill efficiencies, product	46,272	46,272	0	No impact on Materiality

	classes and long-term storage factors.				
Comment: NA					
Rank 7 HWP Project (CP,HWP,t)	Monitoring Report, supporting worksheets	21,364	21,364	0	No impact on Materiality
	On-site observations, GIS review, interviews with the PP. Checks of mill receipts and HWP storage calculations. Correct use of appropriate mill efficiencies, product classes and long-term storage factors.				
Rank 8 Buffer Credits and Risk Rating (TBt)	Monitoring Report, calculation workbooks, supporting worksheets	15,458	15,458	0	No impact on Materiality
	Checks that all PP entries are correct. Check risk rating and calculations have been calculated correctly.				
Comment: NA					
Rank 9 Total Uncertainty (UNCT)	Monitoring Report supporting worksheets	0 ($<10\%$)	0 ($<10\%$)	0	No impact on Materiality
	Use PP data for 2021 inventory stocks; checks the calculation of total uncertainty was done correctly.				
Comment: Below 10% threshold					

The verification team must state with reasonable assurance that the percent of the project's total reported GHG emission reductions and removal enhancements is +/- 5.00% of the "true" GHG emission reductions and removal enhancements for the reporting period, as calculated by the verifier using the equation below. The analysis must consider all errors, omissions or misstatements, for the subset of data included in the data checks. Any errors, omissions or misstatements are identified separately in the table above.

$$\% \text{ Error} = \frac{\text{Project Emission Reduction Assertion} - \text{Verifier Emission Reduction Recalculation}}{\text{Verifier Emission Reduction Recalculation}} \times 100$$

$$\text{Percent error} = \frac{[85,877-85,877]}{85,877} \times 100 = 0.000\%$$

Project ERTs – Verifier ERTs	Verifier ERTs	Percent Error
0	85,877	0.000%

The verifiers calculated the same project emission reduction as the PP. The materiality calculation is zero. Thus, the project is less than the 5.0% materiality threshold.

3.3 Verification Conclusion

During the verification process, the S&A verification team gathered evidence to evaluate the project design, the project implementation, and assess the accuracy of the GHG assertion associated with the reporting period.

After review of all project information, procedures, calculations, and supporting documentation, S&A confirms the Project reporting is accurate and consistent with all aforementioned criteria and requirements of the ACR Standards. S&A confirms all verification activities, including objectives, scope and criteria, level of assurance, and project documentation adhere to the ACR Standards. S&A concludes without any qualifications or limiting conditions that the Project meets the requirements of the ACR Standards.

S&A has verified the PP's Total GHG assertion of **85,877 tCO₂e** for the Reporting Period of 9/1/2019 to 8/31/2021.

Vintage Year	Total ERTs (tCO ₂ e)	Total ERTs to Buffer Pool (tCO ₂ e)	ERTs Net (tCO ₂ e)
2019	14,333	2,580	11,753
2020	42,997	7,740	35,257
2021	28,547	5,138	23,409
Total for RP3	85,877	15,458	70,419

APPENDIX A: REFERENCE LIST

Project Documents

Winston Creek_RP3 monitoring report_03April2022_Rev_20Aug2022.docx
GIS_HWO_11_and_20ftBuffer_Points
Addendum II_Winston Creek Inventory Stratification_20Aug2022.docx
Appendix A_ACR_ERTworksheet_03Apr2022_Rev_17Aug2022.xlsx
HWO-11_and_Buffer_Plot Allocation Procedures_20Aug2022.docx
Inventory Plot List_20Aug2022.xlsx
PB Winston Creek - Issue Log 22-13_Explanation_29July2022.docx
PB Winston Creek C cruise SOPs_17Oct2021_Rev_20Aug2022.docx
PB Winston Creek sample design Apr2017.docx
PB_Winston Creek_GHG Plan_v2.2_09Feb2018_rev_20Aug2022.docx
PBWC_RP3_Loadtickets_L&C_HWP Calculation_29July2022.xlsx
Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_17Aug2022.xlsx
Winston Creek_Master_02Nov2021_final_Rev_17Aug2022.accdb
IL22_15_RP3YR1_FrontGreen_TripTickets.xlsx
Winston Creek_Buffer Plot Allocation Calcs_29June2022.xlsx
Port Blakely_Winston Creek_Organization Chart_03April2022.docx
Fire Risk\ArcGIS - Wildfire Hazard Potential.html
Fire Risk\Screenshot 2022-04-04 094511.png
Fire Risk\Wildfire Risk_Winston Creek Forest Carbon Project_04April2022.docx
Forest Certification Docs\2021 SFI Crosswalk.xlsx
Forest Certification Docs\Certificate US015440 # Item 1-73B6C6L_Renewal_2021.pdf
Forest Certification Docs\Port Blakely - 10197676 - SFI FM - SF63 - renewal (1).pdf
Forest Manangement Plan Documents\Inventory process 4_23_21.pdf
Forest Manangement Plan Documents\Landscape Management Objective 04042022.doc
Forest Manangement Plan Documents\Logging Best Management Practices 07.06.17.pdf
Forest Manangement Plan Documents\Port Blakely US Forestry Herbicide Application Best Management Practices.pdf
Forest Manangement Plan Documents\Port Blakely US Forestry Precommercial Thinning and Hardwood Slashing BMP's.docx
Forest Manangement Plan Documents\Port Blakely US Forestry Silviculture Manual.docx
Forest Manangement Plan Documents\Road Best Management Practices 2021.pdf
Forest Manangement Plan Documents\Updated ops guidelines 05-06-09.pdf
Forest Manangement Plan Documents\Wildlife Leave Trees in Clearcut Harvest Units 07.06.17.pdf
Forest Manangement Plan Documents\Wildlife Policy 04042022.docx
GIS Files\Original GIS Files
GIS Files\RP3_Harvest Units
GIS Files\RP3_New Inventory Points
GIS Files\Revised Strata_All Carbon Plots_20220405.zip
Harvest Information\HarvestUnit_BySpeciesRP3YR1_20190901_20200831.xlsx
Harvest Information\HarvestUnit_BySpeciesRP3YR2_20200901_20210831.xlsx
Harvest Information\RP3_y1_y2_HUStand_Intersect_StrataAc.zip
Inventory\Internal Check Cruise Information
Inventory\Inventory Database
Inventory\Inventory Design
Inventory\Inventory_Plot_Tree_Information

Inventory\Raw Inventory Data
 Inventory\RP1_RP2_Inventory_AGBG
 Inventory\BAF_PRF_Conversion.pdf
 Inventory\userguide_fsveg_apdx_j_var-plot.docx
 Modeling\FVS_Modeling
 Modeling\NPV_Modeling
 Appendix B_ACR Risk Analysis_Buffer Calculation_31March2022.pdf

Verifier Documents

Document Description	Filename
Project Specific COI Form	ACR389_COI Form.pdf
Verification Plan	ACR389_Verification Plan_v1.8_20220912.docx
Sampling Plan	ACR389_Sampling Plan_v1.9_20220906.docx
Data Check Log	ACR389_RP3_DataCheckLog_5Sept2022.xlsx
Issues Log	ACR389_IssuesLog_v2.1_5Sept2022_Closed.docx
Site Visit t-Test	ACR389-Winston Creek_T-Test Worksheet_18May2022.xlsx

APPENDIX B: FINDINGS LIST

Verifier Issue	Issue ID:	22-1	Status:	Closed	Checked by:	CL	Date Identified	28-Apr-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description				Comments	
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	VB notes that three tree records are replicated in the inventory workbook (ie, there are three pairs), indicating walk-through trees at two walk-through plots (as noted in TREE_2021.xlsx and PLOT_2021.xlsx). However, tree count = 2 for these each tree in those three pairs. The VB is reasonably assured that these counts do not factor into biomass calculations, but requests that the tree count numbers for each record be corrected.				Winston Creek inventory calcs and stats_11Nov2021(AGBG).xlsx; TREE_2021.xlsx PLOT_2021.xlsx	
			<u>Findings July 16, 2022</u> The verifiers acknowledge clarification and update to the tree count. This issue is now considered closed.				Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx	
PP Response								
Date	PP Comment					Additional evidence submitted for review by PP		
29-Jun-22	VB is correct that the three tree records are replicated in the inventory workbook (ie, there are three pairs), indicating walk-through trees at two walk-through plots (as noted in TREE_2021.xlsx and PLOT_2021.xlsx). PP corrected the tree count for these three pairs to tree count = 1 for these each tree in those three pairs. The VB is correct that these counts in the “tree data” worksheet did not factor into biomass calculations.					Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx		

Verifier Issue	Issue ID:	22-2	Status:	Closed	Checked by:	CL/BS	Date Identified	28-Apr-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description				Comments	
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	The VB requests BA be provided for each tree record.				Winston Creek inventory calcs and stats_11Nov2021(AGBG).xlsx	
			<u>Findings July 16, 2022</u> The verifiers acknowledge receipt of these BA calculations. However, a comparison to the VB’s computed BAs revealed differences for plot 608. This led to the discovery that a BAF of 25.1 was used in calculations for this plot even though it falls within the stratum SW41+ for which a 33.61 BAF is specified in the cruise design tab of the				Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx; PLOT_2021.xlsx	

			inventory and calculation workbook. (Plot notes in PLOT_2021.xlsx also indicate that a BAF of 25.1 was used for this plot). The verifiers request clarification regarding this anomaly and, if necessary, corrections to BA, sample area, and/or carbon calculations.	
			Findings Sept 1, 2022 Verifiers understands the PP has reviewed the inventory data for plot 608 and found the incorrect basal area was utilized (the correct BAF was 33.61, original inventory used 25.1). The PP remeasured this plot in August 2022 using the correct BAF which resulted in dropping two trees (6 & 7) that were now “out”. The PP then removed these two trees in revised the Inventory Master inventory database and the associated inventory calcs and stats and ERT workbooks. The Monitoring Report was also updated to reflect the carbon calculation changes in these workbooks. Verifiers concur with these changes and revised project documents; this issue is now closed.	<i>Winston Creek_Master_02Nov 2021_final_Rev_17Aug2022.accdb</i> <i>Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev17Aug2022.xlsx</i> <i>Winston Creek_RP3 monitoring report_03April2022_Rev_20Aug2022.docx</i> <i>Appendix A_ACR_ERT worksheet_03Apr2022_Rev_17Aug2022.xlsx</i>
PP Response				
Date	PP Comment	Additional evidence submitted for review by PP		
29-Jun-22	PP has added a new worksheet to the Calcs & Stats workbook that contains the BA for each tree.	<i>Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx; see “BA for each tree” worksheet</i>		
17-Aug-22	PP determined that plot 608 was inventoried with the incorrect BAF. PP revisited plot 608 and applied the correct BAF of 33.61 to the plot. PP determined that two trees (6 & 7) are not “in” the plot when using the 33.61 BAF. Thus, trees numbered 6 and 7 were dropped from the tree list used to calculate the CO2 value of live trees at re-inventory. PP revised inventory calcs and stats workbook to exclude trees 6 and 7. The updated CO2 values and inventory statistics were updated in the Monitoring Report. PP also updated the inventory Plot and Tree list in the Master inventory database to correct the BAF value and remove trees 6 and 7 from plot 608.	<i>Winston Creek_Master_02Nov2021_final_Rev_17Aug2022.accdb</i> <i>Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev17Aug2022.xlsx</i> <i>Winston Creek_RP3 monitoring report_03April2022_Rev_20Aug2022.docx</i> <i>Appendix A_ACR_ERT worksheet_03Apr2022_Rev_17Aug2022.xlsx</i>		

Verifier Issue	Issue ID:	22-3	Status:	Closed	Checked by:	CL	Date Identified	28-Apr-22
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ACR Standard ref	GHG Plan Section	Significance	Issue Description	Comments
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	VB acknowledges that defect (by thirds) is incorporated into the live AGB kg formulae in the “tree data” tab of calc workbook (at right). The VB requests that the defect for each tree is calculated in its own column to facilitate comparison to the VB’s internal calculations.	Winston Creek inventory calcs and stats_11Nov2021(AGBG).xlsx
			Findings July 16, 2022 The verifiers acknowledge receipt of these defect calculations. This issue is now considered closed.	Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx
PP Response				
Date	PP Comment			Additional evidence submitted for review by PP
29-Jun-22	As per VB request, PP calculated defect of each tree that contained defect (nine trees) and these calculations (including defect percent by tree) are displayed in columns AD-AG of the “tree data” worksheet.			Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx; see columns “AD-AG” of the “tree data” worksheet

Verifier Issue	Issue ID:	22-4	Status:	Closed	Checked by:	CL	Date Identified	28-Apr-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments		
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	VB requests a brief narrative explanation as to how biomass was calculated for each tree record.			Winston Creek inventory calcs and stats_11Nov2021(AGBG).xlsx		
			Findings July 16, 2022 The verifiers acknowledge explanation of biomass calculations. This issue is now considered closed.			Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx		
PP Response								
Date	PP Comment					Additional evidence submitted for review by PP		
29-Jun-22	PP calculated kgs of biomass of above ground biomass using Jenkins equations. Jenkins equation use tree species and tree diameter to calculate kgs of biomass. The equation used to calculate live above ground biomass is located in column “W” of the “tree data” worksheet. This equation references the tree species (FIA species code), tree DBH (converted to centimeters), and Jenkins total “B1” and “B2” values to calculate above ground biomass.					Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx; see “tree data” and “REF SPECIES” worksheets		

Verifier Issue		Issue ID:	22-5	Status:	Closed	Checked by:	BS	Date Identified	25-Apr-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments			
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	<p>In reviewing the inventory specifications of the past (2017, pg 8) and a current re-inventory (2021, page 8), verifiers noticed a potential bias in the process of allocating inventory plots used to estimate project carbon stocks. The PP has used a random allocation process to establish plots, which includes constraining sampling within a 20-ft buffer area along project and strata boundaries (no plots are allowed to fall). While verifiers understand the PP is doing this to minimize potential bias along “hard” edges we also believe it potentially introduces bias by excluding a portion of the sampling area. Verifiers acknowledge that another VVB has verified and validated the PP’s initial inventory design during previous reporting periods (RP1 & RP2).</p> <p>To help clarify this potential issue, verifiers sought ACR guidance on April 26, 2022. On May 3, 2022 a conference call was conducted by ACR with the verifiers (Elizabeth McGarrigle & Bill Stack) and the PP (Port Blakely: Eric Cohen & Ryan Parker; L&C Carbon: David Ford) to discuss this issue further. Prior to this call, Eric Cohen provided supporting background information on the existing plot allocation used (see E.Cohen e-mail May 2, 2022).</p> <p>On May 5, 2022, ACR (Andrew Taylor) provided the following options to the PP:</p> <p>“Option 1: Allocate plots to the buffers. Given the precedent of this project’s validated inventory design, ACR would allow the current verification/issuance to proceed with the current inventory. However, we would expect plots to be allocated to the buffered areas (proportionally or in some other statistically sound way) before the next full site visit verification (5 years from now). The newly allocated buffer plots would be subject to plot selection by the verifiers for the next site visit. These plots would be integrated into the existing inventory/stratification through a statistically sound and verifiable method. Once the buffers are sampled, the ~75 acres of young hardwoods (currently unmeasured) would be eligible for plot allocation this Crediting Period.”</p> <p>“Option 2: Demonstrate that the buffered areas are statistically equivalent to their respective strata, and that buffer exclusion introduces immaterial bias. Eric’s work-up based on Dr. Iles’s method is a good start, but insufficient on its own. Further evidence could come in the form of a subsample of new plots in the buffers, which demonstrate through T-tests that they are statistically equivalent to their strata; or we would consider verifiable remote-sensing methods to demonstrate this</p>			<p>Appendix D_ Winston Creek Inventory Results Jun2017</p> <p>PB Winston Creek C cruise SOPs_17Oct2021</p> <p>E.Cohen_e-mail_response_potential_plot_allocation_bias_2May2022</p> <p>ACR_Guidance_Plot_Allocation__VVB_next_steps_11May2022</p> <p>ACR_Guidance_Plot_Allocation_5May2022</p>			

		<p><i>equivalence. The method employed will determine the exact metric for statistical equivalence/immateriality, so we'll discuss further as needed. We can't accept Iles's 15%/8% inflation assumption without substantiation specific to this project area. If Option 2 does not pan out (T-tests fail, remote sensing is inconclusive, etc.), Option 1 would be the path forward. The ~75 acres of young hardwoods would NOT be eligible for plot allocation until the buffers are also sampled."</i></p> <p>On May 6, 2022 sent some additional clarifying questions to ACR regarding the next steps for the two options provided:</p> <ol style="list-style-type: none"> (1) <i>"Verifiers understand for the RP3 verification process, no changes are needed in the PP's existing plot allocation and the SV can proceed as planned. However, the next time the PP completes an inventory they would need to have selected one of the two options noted above (or some other justified & supported option that the PP might propose). Does ACR envision that the PP will select and provide supporting documents on one of these options during the RP3 verification process or can this happen any time before the PP's next verification with a site visit (next inventory)?</i> (2) <i>As mentioned, we will include a summary of this issue in the verification documents. Wondering how the next VVB (for next inventory) will be aware of this issue and how it was addressed. Is this sometime that ACR will track? "</i> <p>On May 11, 2022, ACR (Andy Taylor) replied:</p> <ol style="list-style-type: none"> (1) <i>"We'll leave the decision whether to verify their proposed solution now or later up to the PP. It will need to be verified at some point, but they can defer up to until their next full verification if they so choose.</i> (2) <i>You make a good point here, because the issues log is not passed along between verifiers. ACR will certainly track this internally, and we can provide a summary of the issue and the proposed solutions to the next verifier."</i> <p>Given the options provided by ACR, verifiers would like to obtain clarity on the PP's intentions on the next steps to resolve this issue item. Specifically, does the PP intend to have the selected approach verified during this reporting period or some subsequent reporting period?</p>	
		<p><u>Findings July 30, 2022</u> Verifiers understand the following:</p>	<p><i>Winston Creek_Buffer Plot Allocation Calcs_29June2022.xlsx</i></p>

		<p>(1) The PP intends to gain approval for the approach to sample the buffered areas during Reporting Period 3 and implement the associated changes during the next full inventory.</p> <p>(2) The PP approach will utilize Option 1 – allocate plots to the buffer areas on a proportional basis by strata. Supporting calculations provided in <i>the Buffer Plot Allocation Calcs</i> workbook.</p> <p>(3) These added plots will be randomly allocated similar to the process used during the initial reporting period.</p> <p>(4) Once ACR and VVB concur with the PP’s approach, the PP will allocate these plots and provide the coordinates to the verifiers prior to the end of RP3 verification process. However, inventory data will not be collected until the next full inventory.</p> <p>(5) RP1 initial inventory design did not allocate any plots to the HW 0-11 stratum. Based on the <i>Buffer Plot Allocation calcs</i>, the PP intends to allocate 4 new plots within this stratum. Coordinates for these new plots will be provided and, as with the other added plots, won’t be inventoried till the next full inventory.</p> <p>(6) The SOP’s will be revised to incorporate the methods used to add these plots prior to the next full inventory.</p> <p>Verifiers concur with the PP’s strata-plot proportional basis in calculating the number of plots to allocate within the previously non-sampled areas (20 ft buffered strata edges). However, in calculating the non-sampled buffered area for each stratum, verifiers calculated slightly different perimeter values than the PP. Verifiers values are pasted below. While these differences ultimately do not result in changes in the PP’s calculation for determining the number of plots to be added, verifiers request the PP to review, clarify and/or revise the calculation workbook as needed and appropriate.</p>	<p><i>Carbon_Strata.shp</i> <i>Carbon_Plots_Cruised.shp</i></p> <p><i>PB Winston Creek C cruise</i> <i>SOPs_17Oct2021_Rev_29June2022</i></p>
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			<table><tr><th>Strata</th><th>Sum of perimeter (ft)</th><th>Edge-Buffer width (ft)</th><th>Non-Sampled Area (acres)</th><th>Change PP-VB (acres)</th></tr><tr><td>HW0-11</td><td>39,883.40</td><td>20.00</td><td>18.31</td><td>-1.7</td></tr><tr><td>HW12-19</td><td>28,640.37</td><td>20.00</td><td>13.15</td><td>-0.6</td></tr><tr><td>HW20-40</td><td>21,109.85</td><td>20.00</td><td>9.69</td><td>-0.2</td></tr><tr><td>HW41+</td><td>124,019.09</td><td>20.00</td><td>56.94</td><td>-8.9</td></tr><tr><td>Regen</td><td>133,282.28</td><td>20.00</td><td>61.19</td><td>-1.9</td></tr><tr><td>SW0-11</td><td>427,912.53</td><td>20.00</td><td>196.47</td><td>-7.9</td></tr><tr><td>SW12-19</td><td>361,342.93</td><td>20.00</td><td>165.91</td><td>-5.9</td></tr><tr><td>SW20-40</td><td>892,002.01</td><td>20.00</td><td>409.55</td><td>-16.4</td></tr><tr><td>SW41+</td><td>594,792.66</td><td>20.00</td><td>273.09</td><td>-18.3</td></tr><tr><td></td><td></td><td>Total</td><td>1,204.31</td><td>-61.8</td></tr></table>	Strata	Sum of perimeter (ft)	Edge-Buffer width (ft)	Non-Sampled Area (acres)	Change PP-VB (acres)	HW0-11	39,883.40	20.00	18.31	-1.7	HW12-19	28,640.37	20.00	13.15	-0.6	HW20-40	21,109.85	20.00	9.69	-0.2	HW41+	124,019.09	20.00	56.94	-8.9	Regen	133,282.28	20.00	61.19	-1.9	SW0-11	427,912.53	20.00	196.47	-7.9	SW12-19	361,342.93	20.00	165.91	-5.9	SW20-40	892,002.01	20.00	409.55	-16.4	SW41+	594,792.66	20.00	273.09	-18.3			Total	1,204.31	-61.8	
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		<p>For stratum HW 0-11, verifiers understand this stratum does not currently contain any plots and that the PP plans to allocate 4 plots prior to the next inventory. Verifiers would like to clarify the process these plots will be allocated. The PP's response indicates the plots will be allocated similar to the original allocation process. Verifiers question why this is needed. As this stratum never had plots allocated, can't the 20-ft buffer constraint be removed and the plots be randomly allocated without the additional step to estimate plots in the constrained area for this stratum?</p> <p>Regarding next steps for this issue item, once these remaining items have been clarified, verifiers plan to provide this issue item along with the associated supporting documents to ACR for review. Once ACR approval is attained this issue will then be closed.</p>																																																									
		<p><u>Findings Sept 2, 2022</u></p> <p>The PP has provided clarifications on the approach used to calculate the previously excluded 20-ft buffered area associated with the strata. Verifiers also held a video conference call on August 4, 2022 with the PP (Port Blakely: Eric Cohen & Sarah Rise). The difference in verifiers strata perimeter values noted above was due to overlap of the buffered areas in some locations; this error was corrected by the verifiers; verifiers now calculate the same perimeter values as the PP and concur with the associated number of plots that need to be installed into these buffered areas (16 plots).</p> <p>The PP has provided the spatial data for the allocation of these 16 plots. Verifiers confirmed the plot allocations have been correctly assigned within the PP's spatial data and associated revised inventory plot list.</p> <p>To clarify the stratification process and the associated methods to allocate plots to the previously excluded 20-ft buffered area (16 plots) and to the HW 0-11 stratum (4 plots), the PP has revised the GHG plan to include a description of the stratification process (Addendum II) and has provided a separate descriptive summary on the</p>	<p><i>Inventory Plot List_20Aug2022.xlsx</i></p> <p><i>PB Winston Creek C cruise</i> <i>SOPs_17Oct2021_Rev_20Aug2022.docx</i></p> <p><i>PB_Winston Creek_GHG</i> <i>Plan_v2.2_09Feb2018_rev_20Aug2022.docx</i></p> <p><i>Addendum II_Winston Creek Inventory Stratification_20Aug2022.docx</i></p> <p><i>HW0-11_and_Buffer_Plot Allocation Procedures_20Aug2022.docx</i></p> <p>GIS shape files located in the shared Dropbox in the folder <i>IssuesLog_PP Response Support Document_Aug2022</i></p>																																																								

		<p>steps taken to allocate the additional plots (<i>HW0-11 and Buffer Plot Allocation Procedures</i>). The PP has also revised SOPs document to include the supporting calculations for estimating the number of plots within the buffered areas and the coordinates for the newly added plots.</p> <p>Verifiers are satisfied with PP's responses and methods to allocate plots to the previously excluded 20-ft buffered areas along strata boundaries and to the HW0-11 strata. Moreover, we believe it meets the May 2022 ACR guidance to address the potential strata edge sampling bias. Verifiers consider this issue closed.</p> <p>While the verifiers consider this issue item closed, please be aware that final approval is pending ACR review. Verifiers anticipate this will be completed during ACR's project review once the verification process is closed.</p>	located in the <i>Verification Documents</i> subfolder of the <i>RP3 Docs</i> folder. (<i>GIS_HW0_11_and_20ftBuffer_Points</i>)
PP Response			
Date	PP Comment	Additional evidence submitted for review by PP	
29-Jun-22	<p>The Project Proponent (PP) seeks approval of its buffer sampling approach during verification of Reporting Period 3 which will be implemented during the next inventory event.</p> <p>As per ACR guidance on this issue dated May 5, 2022, PP will utilize Option 1 – allocate plots to the buffer areas on a proportional basis by strata.</p> <p>The PP calculated the number of plots required to be added to the buffer area based on the proportion of buffer area to the interior area (stratum area excluding the 20-foot buffer) for each stratum. The results of this calculation indicate that 16 additional plots are needed to be randomly located within the buffer areas. These plots will be allocated prior to the completion of the RP3 verification via the same random allocation process as used to allocate the original plot locations. These plot locations (X & Y coordinates) will be provided to the Verification Body; however, they will not be inventoried until the next full verification. The calculations used to determine the number of plots required in the buffer area are contained in an Excel workbook titled "Winston Creek_Buffer Plot Allocation Calcs_28June2022". Once VB and ACR approve this method, PP will allocate the new plots in the buffer areas and Plot X&Y coordinates will be documented in the Inventory Calcs and Stats workbook.</p> <p>In addition, plots will also be allocated prior to the completion of the RP3 verification to the hardwood stratum (HD 0 – 11) via the same random allocation process as used to allocate the original plot locations. These plot locations (X & Y coordinates) will be identified and documented; however, they will not be inventoried until the next full verification.</p> <p>The SOPs will be updated prior to the next inventory to reflect the addition of plots to the buffer areas.</p>	<p><i>Winston Creek_Buffer Plot Allocation Calcs_29June2022.xlsx</i></p>	
20-Aug-2022		<i>Inventory Plot List_20Aug2022.xlsx</i>	

	<p>To address the buffer issue, PP randomly placed plots within the 20-foot buffer for each stratum by randomly allocating plots using the ACRGIS “Create Random Points” tool, as used in the plot allocation process prior to the initial inventory.</p> <p>The number of plots required to be added to the buffer area were calculated based on the proportion of buffer area to the interior area (stratum area excluding the 20-foot buffer) for each stratum. The results of these calculations indicate that 16 additional plots are needed to be randomly located within the buffer areas. See Annex D of the revised SOPs for the calculations used to determine the additional plots needed. The allocation of these plots has been completed and the plot location information (point X and point y coordinates) is documented in the file <i>Inventory Plot List_20Aug2022.xlsx</i>, as well as in Annex E of the revised SOPs.</p> <p>The original inventory design did not allocate plots within HW0-11, as no measurable carbon volumes existed at the time of the original inventory. PP determined that four plots are needed for this stratum. Thus, four plots have been randomly allocated in stratum HW0-11 using the ACRGIS “Create Random Points” tool. The plot allocation was done excluding the original 20-foot buffer, so every point within the stratum (75.11 acres) had an equal chance of being selected and the plot location information (point X and point y coordinates) is documented in the file <i>Inventory Plot List_20Aug2022.xlsx</i>, as well as in Annex E of the revised SOPs. These plots will be inventoried at the year 10 re-inventory.</p> <p>The process used to allocate new plots in the buffer areas of each stratum and stratum HW0-11 is documented in a word file - <i>HW0-11_and_Buffer_Plot Allocation Procedures_20Aug2022.docx</i>.</p> <p>The GIS layers for the 20-foot buffer and stratum HW0-11 plot locations are available in the shared Dropbox in the folder <i>IssuesLog_PP Response Support Document_Aug2022</i> located in the <i>Verification Documents</i> subfolder of the <i>RP3 Docs</i> folder.</p> <p>PP documented information about the initial inventory design, stratification, and re-stratification of the and the Project Area in an Addendum to the GHG Plan. PP included a reference to the Addendum in the updated GHG Plan dated August 20, 2022.</p>	<p><i>PB Winston Creek C cruise SOPs_17Oct2021_Rev_20Aug2022.docx</i> <i>PB_Winston Creek_GHG Plan_v2.2_09Feb2018_rev_20Aug2022.docx</i></p> <p><i>Addendum II_Winston Creek Inventory Stratification_20Aug2022.docx</i></p> <p><i>HW0-11_and_Buffer_Plot Allocation Procedures_20Aug2022.docx</i></p> <p>GIS shape files located in the shared Dropbox in the folder <i>IssuesLog_PP Response Support Document_Aug2022</i> located in the <i>Verification Documents</i> subfolder of the <i>RP3 Docs</i> folder. (<i>GIS_HW0_11_and_20ftBuffer_Points</i>)</p>
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Verifier Issue	Issue ID:	22-6	Status: Closed	Checked by:	BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments	
ACR IFM Methodology,	GHG Plan, Appendix C- SOP	Clarification. <i>May impact conformance;</i>	Verifiers request clarifications and/or revisions within the SOP on the following items:			<i>PB Winston Creek C cruise SOPs_17Oct2021</i>	

<p>v1.2, section D2</p>		<p><i>no materiality issue</i></p>	<ol style="list-style-type: none"> (1) In the event a plot center needs to be relocated, the SOP specifies the process for re-establishment (pg 5, Plot Location). Item 2 notes the azimuth of measured trees will be utilized as a step in the process. Verifiers request clarification on the process the PP intends to use on plots where there are no measured trees (no azimuths), such as for the no tally plots in the SW0-11 strata (701 & 704). If appropriate, please include the specification to address this situation within the SOP to ensure the accurate re-location of plot center and for tree measurement consistency for estimating the project stocks for subsequent reporting periods. (2) Verifiers understand age class and composition is utilized for the existing stratification process and for re-stratification process in subsequent reporting periods. Verifiers request a descriptive process be added to the SOP, or other appropriate project document, that provides the specifications that are used to define, delineate and monitor age classes and stand compositions for the strata during the crediting period. (3) The project currently excludes some roads and water courses within the project area, please include a brief description on the stratification rules used in excluding these features. If any new roads are created within the project area, how will these be assessed for the re-stratification process? (4) The inventory includes both fixed and variable plots. The 2016 Timber Cruise Reference Guide (PP document: <i>BAF_PRF Conversion</i>) provides the formula to calculate the plot radius factor (PRF) for the various basal area factors (BAF) used during the 2021 inventory. To help ensure repeatability and measurement consistency during the crediting period, verifiers request the relaskop description/schematic visual for the BAFs utilized (i.e., 17.8 and 33.6) be included in the SOP or other similar document. If the BAF_PRF Conversion is to be used to help clarify the inventory methods or calculations, please add a reference note to the appropriate section of the SOP. (5) There is a typo in Item 4 of this section (“boarder-line”). Please review and revise. (6) For assessing borderline trees, page 8 of the SOP states: “<i>Record in plot notes distance and azimuth of any borderlines trees assessed. Borderline trees on VRPs are treated as measure trees and “in”/”out” assessments made at the desk only.</i>” In reviewing the final raw inventory data (<i>Winston Creek_Master_02Nov2021</i>), the distance for borderline trees does not appear to be provided. The tree comments in this data set also seem to 	<p><i>BAF_PRF Conversion</i></p> <p><i>Winston Creek_Master_02Nov2021_final</i></p> <p><i>Appendix_D_Inventory Results_June2017</i></p>
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			<p>suggest the cruisers made the decision for in/out trees in the woods rather than at the desk (e.g., comments say “in” or “out” by a specified amount). Please explain and clarify.</p> <p>(7) Pages 8 & 9 of the SOP describe the walk-through methodology used for edge plots. What is the procedure used to determine the boundary edges for plots near excluded riparian areas/stream courses where the walk-through method may be applicable?</p> <p>(8) Section 4 of the SOP (pg 16) describes the data storage process, verifiers would like to clarify the accounting process for the long-term storage of the project documents; who will retain, monitor and maintain data storage for this project? L&C Carbon or Port Blakely?</p>	
ACR Standard, Validation and Verification, Chap 11			<p><u>Findings July 30, 2022</u> Verifiers acknowledge receipt of the revised carbon cruise SOP document and RP3 Monitoring Report.</p> <p>(1) The PP has included specifications in Section 2 of the SOP to establish witness trees where they are currently lacking on null plots to be used if plot center would need to be re-established. This issue item is now closed.</p> <p>(2) Verifiers understand the stratification process is based on broadly homogeneous stocking and management goals and was validated and verified in RP1. The challenge in RP3 from a verification perspective is some re-stratification occurred during the reporting period, while relatively straightforward changes (i.e., older age classes to regeneration acreages), there is limited descriptive information on the re-stratification process within the GHG Plan (Appendix B) or the inventory design & SOP documents so that verifiers can assess if the PP’s project monitoring plan is being implemented as specified.</p> <p>Based on discussions with the PP, site visit observations and the responses provided below and incorporated into the RP3 Monitoring Report, verifiers have a better understanding of the stratification and re-stratification processes utilized. Nonetheless, descriptive details on the strata definitions, delineation, and monitoring are lacking within the project documents; this information is needed to document the process for clarity and transparency so that the re-stratification process in subsequent years is done consistently and that reviewers can assess & verify that this process was implemented as specified. This issue item will remain open until the information provided below is added to an appropriate project document. If this is included elsewhere, please provide those document(s).</p>	<p><i>PB Winston Creek C cruise SOPs_17Oct2021_Rev_29June2022</i></p> <p><i>Winston Creek_RP3 monitoring report_v1_03April2022_Rev_30June2022</i></p> <p><i>PB_Winston Creek_GHG Plan_v2.2_FINAL_09Feb2018</i></p> <p><i>Appendix B_Inventory Strata List_Inventory Plot List_FINAL</i></p>

			<p>(3) Verifiers appreciate the clarifications on the stratification rules used by the PP regarding roads and streams. As with item 2 above, descriptive information was lacking within the project documents. Verifiers request a brief description of these initial stratification rules be added to an appropriate project document to provide the needed clarity and context on the processes that were initially applied to exclude the noted features from the project area.</p> <p>Verifiers understand the PP has a well-established road infrastructure and plans for any new roads is limited; the PP anticipates that if any new roads are constructed, they would likely not be added to a new stratum as this activity would be <i>deminimus</i> and any harvest associated with road clearing is tracked and reported annually and used in the harvested wood products calculations. Verifiers find this approach reasonable and appropriate.</p> <p>(4) The PP has included the Relaskop schematic and PRFs for 17.8 and 33.6 BAFs in the revised SOP (Annex C). This issue item is closed.</p> <p>(5) The typo for border line tree has been corrected in the revised SOP. This issue item is closed.</p> <p>(6) & (7) Verifiers are satisfied with the SOP revisions regarding in/out trees and the descriptive process utilized by cruisers to assess strata and project boundary edges. These modifications now make the process clearer for both these items; these issue items are now closed.</p> <p>(8) Clarity has been added to the revised SOP to indicate that Port Blakely is responsible for retaining, monitoring, and maintaining data storage for the project. This issue item is now closed.</p> <p>Issue items (2) and (3) remain open.</p>	
			<p><u>Findings Sept 4, 2022</u></p> <p>For item 2, the PP has added the requested descriptive information on the initial stratification and the re-stratification process into the revised SOPs and in GHG Plan Addendum (Addendum II).</p> <p>For item 3, the PP has added clarifications on the stratification rules for roads and streams into the revised SOPs and GHG Plan (Addendum II).</p>	<p><i>PB Winston Creek C cruise SOPs_17 Oct2021_Rev_20Aug2022.docx</i></p> <p><i>PB_Winston Creek_GHG Plan_v2.2_09 Feb2018_rev_20Aug2022.docx</i></p> <p><i>Addendum II_Winston Creek Inventory Stratification_20Aug2022.docx</i></p>

		Verifiers are satisfied with these responses and revised project documents. This issue is now closed.	
PP Response			
Date	PP Comment	Additional evidence submitted for review by PP	
29-Jun-22	<p>1) PP modified the SOPs to state that for any null plots, at least two reference trees will be established to facilitate plot center re-establishment if the plot center rebar cannot be located at the time of plot remeasurement. PP intends to visit the two null plots this summer (701 & 704) to establish reference trees. The distance will be measured and recorded from the reference trees to plot center and azimuth from plot center to each reference point will be recorded. See SOPs Section 2- Plot Location – “For Plots with No Trees”.</p> <p>2) For the initial stratification, the PP used its existing stand level inventory data to identify discrete areas of broadly homogeneous stocking and management trajectory. These broadly homogenous stand polygons were grouped into eight strata. The process was validated at the initial validation/verification event.</p> <p>During the initial five years of the project crediting period, about 508 acres of mostly older age-class stands were clearcut harvested (mostly from the SW41+ stratum). These acres were re-stratified into a new stratum (Regen) as there currently is no measurable carbon within these acres. There were 12 plots within the 508 acres harvested that were reassigned to the Regen stratum and these will not be remeasured for at least 10 years into the future. Thus, these 12 plots were set to zero as part of the carbon calculations based on the new inventory completed in the fall of 2021. This is described in the RP3 Monitoring Report Section IV.3.</p> <p>The only anticipated changes to the stratification moving through the remainder of the initial crediting period will be to reassign clearcut harvested acres to a Regen stratum. All other strata will remain the same as they are broadly homogenous stands that form the strata being monitored over the Project Period.</p> <p>3) The PP excluded roads that were identified as permanent in their GIS roads layer and water courses identified in their GIS system that require protection under the Washington Forest Practice Rules. These GIS layers are part of the Port Blakely carbon document file and were provided to VB via Dropbox project files for RP1. The original stratification was reviewed and accepted by the initial VB and by ACR.</p> <p>Regarding new roads – the Project Area already contains a comprehensive permanent road network, as all the property has been harvested by previous owners over the last 100 years. Thus, there is little if any need for new road construction. It is anticipated that some temporary road construction will take place over the Project Period and these roads are generally closed and reforested after use. There are no plans to re-stratify new roads into a new stratum as the acres associated with this activity would be de minimus and any harvest associated with road</p>	<p><i>PB Winston Creek C cruise</i> <i>SOPs_17Oct2021_Rev_29June2022</i></p> <p><i>Winston Creek_RP3 monitoring</i> <i>report_v1_03April2022_Rev_30June2022</i></p>	

	<p>clearing is tracked and reported annually and used in the harvested wood products calculations.</p> <p>4) The SOPs have been updated to include the Relaskop schematic and PRFs for 17.8 and 33.6 BAFs. See SOP Annex C.</p> <p>5) The typos have been corrected.</p> <p>6) The PP revised the SOPs to reflect the actual practice of determining in and out trees in the field. The language in the SOPs was removed regarding “desk only” as they were legacy statements from the initial inventory. Since the initial inventory, we modified this approach to allow the cruisers to make in/out determinations in the field.</p> <p>7) Ideally, all project boundaries are clearly marked with flagging, paint, and/or blazes so it is clear to the cruiser where these boundaries are located. However, boundaries between strata and watercourses (RMAs) are not physically marked on the ground as it is not practical. Thus, it is nearly impossible to accurately determine the actual boundary on the ground between strata and watercourses/RMAs. Thus, the cruiser must use their judgement to assess where the project boundary is located. The best way to determine the boundary location is via maps and GPS coordinates; however, this is not always practical depending on the location and quality of satellite links to a GPS unit. Thus, we instruct cruisers to determine if a distinct forest type boundary exists when they are near a project boundary. If no distinct forest type boundary is discernible, then measure the plot as a standard plot rather than as a walk-through plot (this is a FIA procedure). The reasoning is that if there is no distinct forest type change than the plot data will be representative of the stratum being measured, even if it may not technically within the project boundary. The SOPs have been revised to make this procedure clearer.</p> <p>8) Port Blakely is the PP and is responsible for retaining, monitoring, and maintaining data storage for the project. The SOPs have been revised to make this clear.</p>	
19-Aug-2022	<p>Item 2) The original sample design document, <i>PB Winston Creek sample design Apr2017</i>, contained descriptive information about the strata delineation used for the initial inventory. PP has added descriptive information on the initial stratification and the re-stratification process into the SOPs and in a new GHG Plan Addendum - <i>Addendum II_ Winston Creek Inventory Stratification_20Aug2022.docx</i>.</p> <p>Item 3) PP has added clarifications on the stratification rules for roads and streams into the SOPs and in a GHG Plan Addendum - <i>Addendum II_ Winston Creek Inventory Stratification_20Aug2022.docx</i>. PP included a reference to the Addendum in the updated GHG Plan dated August 20, 2022.</p>	<p><i>PB Winston Creek sample design Apr2017.docx</i></p> <p><i>PB Winston Creek C cruise SOPs_17Oct2021_Rev_20Aug2022.docx</i></p> <p><i>PB_ Winston Creek_GHG Plan_v2.2_09Feb2018_rev_20Aug2022.docx</i></p> <p><i>Addendum II_ Winston Creek Inventory Stratification_20Aug2022.docx</i></p>

Verifier Issue	Issue ID:	22-7	Status: Closed	Checked by: BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments
ACR IFM Methodology, v1.2, section D2	Monitoring Report, Section IV	Clarification. May impact materiality or conformance.	During the May 2022 site visit, verifiers visited Plot 623 to assess if this edge plot was measured as specified in the SOP (walk-through methodology). The existing tree list data showed two double counted trees. Using the existing spatial data for strata boundaries, verifiers did not agree with the cruisers call; the plot was within the center of the strata and should not be measured as a walk-through plot.			TREE_2021.xlsx
			Upon further review of the raw tree data, the PP noted this had been corrected in the measurement data (no WT plot) but there was an error in subsequent final data transcriptions. As this erroneous data was used in estimating project stocks (inventory calcs and stats), verifiers understand the PP plans to remove the double counted trees for this plot and revised the project stocks estimate and associated project documents.			Winston Creek inventory calcs and stats_11Nov2021(AGBG)
			This issue will remain open until the needed project documents have been revised.			PB Winston Creek C cruise SOPs_17Oct2021
						Carbon_strata.shp Carbon_plots_cruised.shp
			<u>Findings July 30, 2022</u> Verifiers confirmed the PP has removed the two double counted trees in Plot 623 and has recalculated the project’s carbon stocks within the revised inventory calcs and ERT workbooks. Verifiers understand the Monitoring Report will be updated when the HWP calculation issue (22-13) is resolved. This issue is now considered closed.			Winston Creek_RP3 monitoring report_v1_03April2022
PP Response						
Date	PP Comment				Additional evidence submitted for review by PP	
30-Jun-22	The two duplicated trees were removed from the carbon calculations (lines 607 and 608 were removed from the tree data) and the carbon calculations were recomputed. This process reduced the total mt of CO2e from 1,951,030 to 1,944,943. This revised CO2e value was updated in the ERT worksheet to calculate ERTs. The Monitoring Report will be updated to reflect the revised carbon calculations once the HWP calculation issue (22-13) is resolved.				Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx; see “tree data”	
					Winston Creek_RP3 monitoring report_v1_03April2022_Rev_30June2022	
					Appendix A_ACR_ERT worksheet_03Apr2022_Rev_30June2022.xlsx	

Verifier Issue	Issue ID:	22-8	Status:	Closed	Checked by:	BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description				Comments	
ACR IFM Methodology, v1.2, section D2	GHG Plan, Appendix C- SOP	Observation.	<p>During the May 2022 site visit, verifiers visited the two known edge plots where the Walk-Through method had been applied (Plots 205 & 623). Pages 8 & 9 of the SOP state: “The exact border, as interpreted in the field, will be marked with flagging, and its location recorded and mapped. The configuration of the boundary (e.g., exact orientation in degrees azimuth, if a straight line), along with a description (e.g., demarcated by the canopy line of the adjoining Douglas fir stand) will be recorded. The distance and degrees azimuth of the boundary line from the plot center will also be recorded.”</p> <p>Verifiers found discrepancies between this specification and what we observed on site and/or within the project documents including:</p> <p>(1) No flagging was present to delineate the edge boundary. Nor was it mapped.</p> <p>(2) The configuration of the boundary and a description, and the distance and azimuth from plot center to the boundary was not recorded with the project inventory documents provided.</p>				<p>PB Winston Creek C cruise SOPs_17Oct2021</p> <p>TREE_2021.xlsx</p> <p>Plot_2021.xlsx</p> <p>Winston Creek_Master_02Nov2021_final</p>	
PP Response								
Date	PP Comment					Additional evidence submitted for review by PP		
3-Jun-22	PP will clarify the walk-through procedures in the SOPs prior to the next inventory, including address walk-through plots that are adjacent to roads which are excluded from the Project Area.							

Verifier Issue	Issue ID:	22-9	Status:	Closed	Checked by:	BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description				Comments	
ACR IFM Methodology, v1.2, section D2		Clarification. May impact materiality or conformance.	<p>Verifiers assume column “WT” stands for Walk-Through plot? Is that correct? Where “N” is present does that imply the plot was an edge plot but the WT was not applicable (too far from edge) or does it mean the WT method was applied and there were no double counted trees?</p>				Winston Creek_Master_02Nov2021_final	
			<p>Findings July 30, 2022</p> <p>The PP has clarified the acronyms “WT” and “N” used in the inventory comments. Verifiers understand “WT” indicates a walk-through and “N” was not a walk-through</p>				Winston Creek_Master_02Nov2021_final _Rev_30June2022.accdb	

			plot. The PP has removed “N” in this column in the revised inventory data records to improve clarity. This issue is now closed.	
PP Response				
Date	PP Comment			Additional evidence submitted for review by PP
30-Jun-22	VB is correct that the “WT” column denotes a walk-through plot. The “N” means it is not a walk-through plot. The “N” enters were deleted from the database to avoid confusion.			<i>Winston Creek_Master_02Nov2021_final_Rev_30June2022.accdb</i>

Verifier Issue	Issue ID:	22-10	Status: Closed	Checked by: EM	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments
ACR IFM Methodology, v1.2, section C3.1.1		Clarification. May impact materiality or conformance.	Verifiers wish to clarify the values provided in cells C10 and C11 on the “summary stocks” tab in the inventory and calculation workbook. The description indicates that these values are based on modelled growth. Verifiers are unclear where these values were calculated and if they are used for anything other than comparison to inventory.			Winston Creek inventory calcs and stats_11Nov2021(AGBG).xlsx
			<u>Findings July 30, 2022</u> The PP has provided the requested clarification. Verifiers understand those values provided in cells C10 and C11 were for internal use only and have been deleted from the revised inventory calc workbook. This issue is considered closed.			Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx
PP Response						
Date	PP Comment			Additional evidence submitted for review by PP		
3-Jun-22	The values in C10 and C11 were for internal use and not relevant for values used in the Calcs. These values have been deleted from the worksheet.			Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022.xlsx		

Verifier Issue	Issue ID:	22-11	Status:	Closed	Checked by:	EM/BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description				Comments	
ACR IFM Methodology, v1.2, section C3.1		Clarification. <i>May impact materiality or conformance.</i>	The FVS databases and associated files have been provided for this reporting period, has the calibration or settings used in FVS changed for this reporting period? Is the FVS data provided used in any of the project stock calculations for reporting period 3?				<i>FVS_PBWC2022_Grow.mdb FVS_PBWC2022_Grow.key FVS_PBWC2022_Grow.out</i>	
			Findings July 30, 2022 Pending VVB response					

		<u>Findings Sept 4, 2022</u> Verifiers understand the PP did not calibrate FVS based on the new inventory data (2021); the estimate of the project stocks was calculated using this inventory data (not FVS). This issue is now considered to be closed.	
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PP Response

Date	PP Comment	Additional evidence submitted for review by PP
30-Jun-22	The PP did not calibrate FVS based on the new inventory data nor change any settings used in the initial reporting period. The stock values at the end of Reporting Period are based on the new inventory data not FVS calculations. FVS was run to project future growth (beyond RP3).	

Verifier Issue	Issue ID:	22-12	Status:	Closed	Checked by:	EM	Date Identified	1-Jun-22
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ACR Standard ref	GHG Plan Section	Significance	Issue Description	Comments
ACR IFM Methodology, v1.2, section C3.2		Clarification. May impact materiality or conformance.	The harvest schedule tab in the ERT worksheet incorrectly labels the years in reporting period 3 as 2021 and 2022. Please revise the headings on this tab so that they coincide with the date ranges covered by reporting period 3.	Appendix A_ACR_ERT worksheet_03Apr2022.xlsx
			<u>Findings July 30, 2022</u> The noted date in revised ERT worksheet (harvest schedule tab) has now been corrected. This issue is closed.	Appendix A_ACR_ERT worksheet_03Apr2022_Rev_30June 2022.xlsx

PP Response

Date	PP Comment	Additional evidence submitted for review by PP
30-Jun-22	The PP revised the year labels in the Harvest Schedule tab to coincide with the Reporting Period 3 date range.	Appendix A_ACR_ERT worksheet_03Apr2022_Rev_30June2022.xlsx

Verifier Issue	Issue ID:	22-13	Status:	Closed	Checked by:	EM/BS	Date Identified	1-Jun-22
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ACR Standard ref	GHG Plan Section	Significance	Issue Description	Comments
ACR IFM Methodology, v1.2, section C3.2		Clarification. May impact materiality or conformance.	Verifiers note that the project-based harvested wood products for Reporting Period 3 in the ERT calculation workbook appear to be linked to the modelled project-scenario rather than the actual wood harvested. Please clarify or revise the source of the project harvested wood products for RP3.	Appendix A_ACR_ERT worksheet_03Apr2022.xlsx

			<u>Findings Aug 3, 2022</u> Pending PP response	
			<u>Findings Sept 4, 2022</u> Verifiers acknowledge the PP has reviewed the HWP calculation steps in the ACR IFM methodology (v1.2) and has provided a summary of the calculation steps utilized to revise the calculation of carbon stored long term in harvested wood products (both below and word document - <i>PB Winston Creek - Issue Log 22-13_Explanation_29July 2022</i>). The PP has also submitted the revised workbook and supporting load ticket information in the recalculation of the HWP's carbon storage. Verifiers concur with the revised methodology and calculations; this issue is now closed.	<i>PBWC_RP3_Loadtickets_L&C_HWP Calculation_29July2022.xlsx</i> <i>Appendix A_ACR_ERT worksheet_03Apr2022_Rev_17Aug2022.xlsx</i> <i>PB Winston Creek - Issue Log 22-13_Explanation_29July2022.docx</i>
PP Response				
Date	PP Comment	Additional evidence submitted for review by PP		
30-Jun-22	The PP is evaluating this item and will propose a solution to address the VB finding. It is likely that the PP will seek an ACR methodology deviation request regarding the Step 1 calculations in Section 3.2 of the methodology which determine the amount of carbon in harvested wood delivered to mills to address an error in the methodology and to more accurately determine the number metric tons of CO2 to be used in Step 2.			
17-Aug-22	<p>As part of the third-party verification process, S&A Carbon noted that the PP's harvested wood products calculation for Reporting Period 3 did not follow the methodology steps. Thus, the PP reviewed the HWP calculation steps in version 1.2 of the ACR IFM methodology and revised the calculation.</p> <p>Following is a review of the steps used to calculate the value of total carbon storage in wood products 100 years after harvest. Note, these steps reference the steps detailed in section 3.2 of the methodology.</p> <p>Step 1 – Determine the amount of carbon in harvest wood delivered to mills.</p> <p>Step 1.1 OPO used third-party scaling report data for each load delivered to mills for reporting period 3 (years 1 and 2). This data includes BF and green weight information by species for each load delivered to a mill. (see columns E, F & G) Harvest wood weights must exclude bark, so we determined the percent of bark volume by species using specific bark volume percentages, as per FIA data contained in the FIADB Ref Species worksheet. (see column H) Next, we used species specific bark volume percentages to calculate green weights by species to mill locations minus bark. These values were converted to metric tons. (see column I)</p> <p>Step 1.2 Not using volume, so this step is not required.</p> <p>Step 1.3 This step requires subtracting the water weight based on moisture content of the wood. We completed this step by using the moisture content percentage by species, as per FIA data contained in the FIADB Ref Species worksheet, to calculate the dry weight values by species of wood biomass using Equation 4-2 from USFS Wood Handbook. (see columns J and K)</p>	<i>PBWC_RP3_Loadtickets_L&C_HWP Calculation_29July2022.xlsx</i> <i>Appendix A_ACR_ERT worksheet_03Apr2022_Rev_17Aug2022.xlsx</i> <i>PB Winston Creek - Issue Log 22-13_Explanation_29July2022.docx</i>		

<p>Step 1.4 We multiplied the dry weight vales by 0.5 pounds of carbon/pound of wood to compute the total carbon weight. (see column L)</p> <p>Step 1.5 We multiplied the metric tons of carbon weight by 3.664 to convert to metric tons of CO2. (see column M)</p> <p>Step 2 We multiplied the total metric tons of CO2 by the mill efficiency data to determine the total carbon transferred into wood products. (see columns N and O)</p> <p>Steps 3 & 4 We determined the 100-year storage factors by wood products calls for in-use and landfills based on product class of the destination mill. (see column P)</p> <p>Step 5 We calculated the total carbon storage in wood products after 100 years in landfills and in-use and the sum of these calculations is used for input into the ERT calculation worksheet. (see column Q and cell Q38)</p>	
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Verifier Issue	Issue ID:	22-14	Status: Closed	Checked by: BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments
ACR IFM Methodology, v1.2, section D2		Clarification. May impact materiality or conformance.	Potential typo: Section IV, part 3 of the Monitoring Report notes the project area was re-inventoried in November 2021. The Plot data indicates the plots were all inventoried during October 2021. Please review and revise as needed.			Plots_2021.xlsx Winston Creek_RP3 monitoring report_v1_03April2022
			<u>Findings July 30, 2022</u> The PP has updated the re-inventory date in the revised Monitoring Report. This issue is now closed.			Winston Creek_RP3 monitoring report_v1_03April2022_Rev_30June2022
PP Response						
Date	PP Comment				Additional evidence submitted for review by PP	
30-Jun-22	The PP revised Section IV, part 3 of the Monitoring Report to correct the date reference for the re-inventory.				Winston Creek_RP3 monitoring report_v1_03April2022_Rev_30June2022	

Verifier Issue	Issue ID:	22-15	Status: Closed	Checked by: BS	Date Identified	1-Jun-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description		Comments	

ACR IFM Methodology, v1.2, section D5, 5.2	ERT workbook	New information request. <i>May impact materiality; not a conformance issues</i>	Verifiers are reviewing the harvested wood product data and calculations provided for the harvesting completed during Reporting Period 3. Please provide a workbook that provides trip ticket records for the Front Green timber harvest during Sept 1, 2019 to Aug 31, 2020. This information should include, at a minimum, the harvest unit, load ID and date, species, product, destination (mill), and gross and net BF volumes.	<i>HarvestUnit_BySpeciesRP3YR1_20190901_20200831</i> <i>HarvestUnit_BySpeciesRP3YR2_20200901_20210831</i>
			<u>Findings July 30, 2022</u> Verifiers have provided the requested trip ticket and associated harvest information for the selected harvest unit. This issue is closed.	<i>IL22_15_RP3YR1_FrontGreen_TripTickets.xlsx</i>

PP Response

Date	PP Comment	Additional evidence submitted for review by PP
30-Jun-22	As per the VB request, the PP is submitting the trip ticket records for the Front Green timber harvest during Sept 1, 2019 to Aug 31, 2020.	<i>IL22_15_RP3YR1_FrontGreen_TripTickets.xlsx</i>

Verifier Issue	Issue ID:	22-16	Status:	Closed	Checked by:	BS	Date Identified	29-Jul-22
ACR Standard ref	GHG Plan Section	Significance	Issue Description			Comments		
ACR IFM Methodology, v1.2, section D1	ERT workbook; harvest spatial data	Clarification. <i>May impact materiality or conformance.</i>	Based on reviewing the PP's RP3 harvest spatial data, verifiers found the harvest acreage for the regeneration units completed during RP3 was approximately 310 acres. Our understanding that for RP3 a new stratum (regen) was created to account for this age class. Why does the reported strata acreages table for the regen stratum show 508 acres?			<i>RP3_y1_y2_HUStand_Intersect_StrataAc.shp</i> <i>Winston Creek inventory calcs and stats_11Nov2021(AGBG)_Rev_29June2022</i>		
			<u>Findings Aug 3, 2022</u> Verifiers understand the 508 acres within the regen stratum represents the total regen acres harvested during the 2017 -2020. Verifiers would like further clarifications on the accounting process for harvest acreages and the associated strata acreages that were revised during the reporting periods and have the following questions and/or requests: (1) In the table provided, Year 2020 includes the harvest acreages for year 2020 (RP3Yr1) and 2021 (RP3Yr2 includes harvests up to 5/13/2021). Is that correct?					

			(2) For RP1 & RP2, did the acreages associated with regen harvests get included in the younger age class strata (i.e., SW0-11 and HW 0-11)? If so, please provide the strata and associated acreages used for RP2 to help clarify the tracking process used in updating strata acreages after harvesting.	
			<p>Findings Sept 4, 2022</p> <p>The PP has provided the requested RP3 harvesting clarifications, which has also been addressed in the revised SOPs and GHG Plan (Addendum II).</p> <p>For item 1, verifiers understand the noted harvest table Year 2020 includes the harvest acreages for year 2020 (RP3Yr1) and 2021 (RP3Yr2 includes harvests up to 8/31/2021).</p> <p>For Item 2, verifiers understand the acreages associated with regen harvests during RP1 & RP2 were not included in the younger age class strata (i.e., SW0-11 and HW 0-11). The regen harvested acreages, between the Project Start Date and the end of RP3 (August 31,2021), were reallocated from their initial RP1 stratum designations to the “Regen” stratum at the end of RP3.</p> <p>Verifiers are satisfied with the responses and supporting documentation; this issue is closed.</p>	<p><i>PB Winston Creek C cruise SOPs_17Oct2021_Rev_20Aug2022.docx</i></p> <p><i>Addendum II_ Winston Creek Inventory Stratification_20Aug2022.docx</i></p>
PP Response				
Date	PP Comment			Additional evidence submitted for review by PP
2-Aug-22	<p>Eric Cohen and Sara Rise responded by e-mail:</p> <p>“As far as the RP3 acres not matching the 508 on Regen that is correct. The 508 includes all the Harvest activities since project conception (See below for reference, Reminder table below is by year and not reporting period).”</p>			

20-Aug-2022

Winston Creek Carbon Project Acres by Strata and Harvest Year 9/1/2017-8/31/2021							
Strata	Original Strata Acres	Current Acres	Harvest Acres by Year				Strata Harvest Sum
			2017	2018	2019	2020	
HW0-11	75.21	75.11		0.10			0.10
HW12-19	94.48	93.93		0.55			0.55
HW20-40	110.36	110.36					0.00
HW41+	317.42	232.73	3.03	50.90	10.06	20.70	84.69
SW0-11	1673.21	1670.76		1.88	0.57		2.45
SW12-19	1307.14	1304.94		2.20			2.20
SW20-40	3580.20	3541.71	2.83	11.11	24.55		38.49
SW41+	2929.97	2550.67	48.76	76.46	158.57	95.51	379.30
Totals	10087.97	9580.20	54.62	143.20	193.74	116.21	507.77

"This is by year and not reporting period. Ex ample the 2020 acres include RP3 - YR 1 and 2. Year 2 is 113 ac and the remaining is included in Yr 1. But 2019 has some of RP2 included."

In the table provided, Year 2020 includes the harvest acreages for year 2020 (RP3Yr1) and 2021 (RP3Yr2) includes harvests up to **8/31/2021**).

For RP1 & RP2, acreages associated with regen harvests were not included in the younger age class strata (i.e., SW0-11 and HW 0-11). Rather, all acreage that was regen harvested between the Project Start Date and the end of RP3 (August 31,2021) were reallocated from their original stratum designations to a "Regen" stratum at the end of RP3, just prior to the re-inventory in October 2021. This process is documented in the SOPs and GHG Plan Addendum II.

*PB Winston Creek C cruise
SOPs_17Oct2021_Rev_20Aug2022.docx*

*Addendum II_Winston Creek Inventory
Stratification_20Aug2022.docx*

Appendix C: Project Team

Verification Team	Qualifications
Pablo Reed	<p>Pablo Reed holds a B.S. in Forest and Ecological Engineering as well as a minor in Latin American Studies from the University of Washington in Seattle. He has also recently completed a Masters of Environmental Management degree at the Yale School of Forestry & Environmental Studies. Prior to his return to grad school, he spent the preceding six years of his life working with conservation and development projects in various countries in Latin America. He served as country director for a joint USAID/Idaho State University community conservation project in the Alta Verapaz region of Guatemala and also spent time in Panama working as an environmental and GIS consultant. His most recently worked for the Peace Corps in Ecuador, where he served as program manager for the posts' natural resource conservation program. While at Yale, his program of studies centered on social and political ecology as well as natural resource management policy. His research and subsequent thesis centered on the development of REDD (Reducing Emissions from Deforestation and Degradation) policy frameworks, especially as they pertain to the inclusion of communal Indigenous territories and lands (Ecuador, summer 2010). Pablo is an ARB Forestry project specialist, and an ARB Lead Verifier.</p>
Bill Stack	<p>Bill Stack is a forester, natural resource manager, and ecosystem restoration specialist with over 29 years experience working on forest and aquatic ecosystems in the northeast and northwest US. He holds a master's degree in Forest Engineering from Oregon State University. He is an ARB accredited lead verifier and forest project specialist. Bill has participated on the verification of forest offset projects throughout the US including Alaska. Verification responsibilities included pre-site visit prep, forest inventory, data processing and analysis, developing findings, and report writing. Bill also provides a broad range of forest management consultation services to private landowners in preparing and implementing ecologically-based forest stewardship plans. He holds professional forester licenses in New Hampshire and Vermont. His comprehensive approach balances water, soil, wildlife, timber, recreation, aesthetics, and other resources with landowner goals and values. Previously, Bill has worked as a Senior Project Scientist with Stantec consulting on ecosystem restoration projects and as a Forest Hydrologist on interdisciplinary project teams for the USDA Forest Service.</p>
Lawson Henderson	<p>Lawson joined is an ARB Lead Offset Verifier on forest carbon offset projects under the ARB regulation. Lawson currently supports the S&A team with reviews of verification documents, field verifications of ARB forest carbon offset projects, and S&A's actions to become accredited under the American National Standards Institute (ANSI).</p>


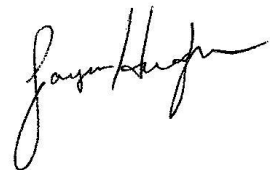
Verification Team	Qualifications
	<p>Lawson brings nearly a decade of experience in forest certification through his prior employment with Rainforest Alliance, where he acted as a project manager and lead auditor of forest carbon offset projects against the major voluntary GHG programs, and FSC Forest Management & Chain of Custody Certifications. Lawson is qualified as a Lead Verifier under the Climate Action Reserve (CAR), and is also qualified as a AFOLU IFM Expert under the Verified Carbon Standard (VCS) program. He has led the validation and verification of IFM, AR & REDD forest carbon offset projects against the major voluntary GHG programs globally. Lawson holds a B.S.F in forest management from the University of New Hampshire (2005).</p>
Elizabeth McGarrigle	<p>Elizabeth McGarrigle holds three forestry degrees (BScF, MScF, PhD). Her work has focused on forest inventory, growth and yield, and forest management planning. Her research focused on examining the impact of uncertainties in the inputs to long term forest management plans when optimization models are employed during the Master's program. While completing her PhD, she was part of the team developing a regional growth and yield model for the Acadian forest in the Northeastern United States and Canada. She developed a stand level model that is used to predict survivor growth, ingrowth, and mortality in the region. As part of her dissertation, she focused on several variants of the Forest Vegetation Simulator and several regional growth and yield models from across Canada and the United States. Dr. McGarrigle is currently working with the provincial government in Nova Scotia Canada as a Forest Inventory Data Analyst where she is responsible for the design and analyses of permanent sample plots. In addition to her work as a biometrician on several ARB forest projects, she has also been involved in research at Natural Resources Canada using a fine scale forestry model to assess the impact of climate change on species composition in forest types across Canada.</p>
Caitlin Littlefield	<p>Caitlin Littlefield is a broadly trained forest ecologist and holds a PhD at the School of Environmental and Forest Sciences at the University of Washington. Her research focuses on climate adaptations in fire-prone forests and modeling connectivity across western forested landscapes. Prior research and consulting work entailed assessing bioenergy harvesting impacts in northern New England, modelling carbon storage under various management scenarios on former industrial timberlands in Vermont (using FVS), and developing relational databases and tools for state natural resource agencies. She has extensive field experience throughout New England and the Pacific Northwest and has participated in four field verifications of forest carbon projects.</p>

Verification Team	Qualifications
Thomas Blair	Thomas Blair holds a BS from Humboldt State University, graduating in 1993. He worked with Western Timber Services from 1994 – 1999, which preceded his foundation of Blair Forestry Consulting in 2000. Blair Forestry Consulting is primarily focused on timber cruising and timber harvest plan layout. Thomas has been involved in many carbon projects both as a California RPF (#2607) as well as has worked on carbon projects outside of the state of California
Alexa Kandarlis	Alexa has 4 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a verifier under their US Forests protocol. In this time, she has participated in over 150 verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, and Carbon Disclosure Project. Alexa developed tracking systems for a program registered under the Clean Development Mechanism as a Program of Activities and has been involved in registering this program of activities with the Gold Standard. Prior to this, Alexa conducted extensive research on emissions leakage in addition to authoring work pertaining to the structure of California Assembly Bill 32. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. In addition to this, she has field experience with Forestry, Ozone Depleting Substances, and Livestock verification projects and is qualified as a lead verifier for GHG inventory verifications. She holds a Bachelor of Arts in Economics with a minor in Business Administration, and a focus on natural resource and environmental Economics.
Jillian Conner	Jillian holds a Bachelor of Science in Environmental Policy, with a minor in Global Studies, from Champlain College. She has a varied background in municipal administration and sustainable agriculture. She founded and operated a small farm in which practices that emphasized soil and animal health, as well as carbon sequestration were implemented. There, Jillian focused on planning for the improvement of ecological services and administrative management. As an elected Town Clerk in Tunbridge, Vermont, Jillian was responsible for grant management, land record maintenance and filing, election administration and overseeing road maintenance activities.

APPENDIX C: VERSION TRACKING

Version	Date	Developed By	Version Notes
1.0	9/1/2022	Alexa Kandarlis	Initial Document
1.1	9/6/2022	Bill Stack	Final Draft Document
1.2	9/12/2022	Bill Stack	Updated Final Draft Document
1.3	9/21/2022	Lawson Henderson	Final Document approved by Technical Reviewer
1.4	9/21/2022	Bill Stack	Updated Final Document based on Technical Reviewer comments

1.5	9/21/2022	Pablo Reed	Final Document approved by Lead Verifier
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S&A Carbon Lead Verifier Name and Signature:	Pablo Reed 
S&A Carbon Technical Reviewer Name and Signature:	Lawson Henderson 
Date: 9/23/2022	