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## Verification Report

# ACR637 ILTF/NICC & SIG Keweenaw Bay Indian Community Forest Carbon Project

April 25, 2023

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# 1 INTRODUCTION

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The Indian Land Tenure Foundation (ILTF) contracted with Ruby Canyon Environmental, Inc. (RCE) to perform the verification of the ACR637 ILTF/NICC & SIG Keweenaw Bay Indian Community Forest Carbon Project (Project) for the reporting period of July 1, 2021 – June 30, 2022 under the American Carbon Registry (ACR) program. ILTF acts as the project proponent for the landowner, Keweenaw Bay Indian Community (KBIC). Spatial Informatics Group, LLC (SIG) acts as the project developer and manages the Project through the verification process.

This report is documentation of verification activities that RCE performed for the Project. For the verification, RCE ensured that the GHG assertion was materially correct, that the data provided to RCE was well documented, and that if ILTF and SIG made any material errors, that these errors were corrected.

RCE worked with Forest Resource Solutions and Technologies (FRST) to complete this verification.

## 1.1 OBJECTIVES

The objectives of the verification are to evaluate:

- The emissions reductions and to ensure that the assertion is materially correct;
- The data provided to RCE can be documented and if errors or omissions are detected, they be corrected

RCE retains all data and documents for seven years after the end of the project reporting period or for the duration required by ACR, whichever is longer.

## 1.2 PROJECT BACKGROUND

The Project area is located on 15,356 acres of upland forests in the Upper Peninsula of Michigan.

The Keweenaw Bay Indian Community was established under the 1936 Treaty with the United States Government. It is one of the four original member tribes in Michigan that founded the Inter-Tribal Council of Michigan, Inc.

The Keweenaw Bay Indian Community Forest Carbon Project is situated within 18,811 acres of tribal land, of which approximately 16,500 acres is forested. By committing to maintain forest CO<sub>2</sub> stocks above the regional baseline, the project will provide significant climate benefits through carbon sequestration.

## 1.3 RESPONSIBLE PARTIES

### Project Proponent

Indian Land Tenure Foundation  
151 County Road B2E  
Little Canada, Minnesota 55117

Bryan Van Stippen, NICC Program Director  
Phone: 651-789-1744

#### Project Developer

Spatial Informatics Group, LLC.  
2529 Yolanda Ct.  
Pleasanton, CA 94566  
Charles Kerchner, Carbon Domain Manager  
Phone: 802-999-6986

## 1.4 VERIFICATION TEAM

Lead Validator and Verifier: Zach Eyler  
Biometrician: Andrea Eggleton, FRST  
Professional Forester: Christian Eggleton, FRST  
Forestry Analyst: Tim Facemire, FRST  
Internal Reviewer: Phillip Cunningham

## 1.5 VERIFICATION CRITERIA

### 1.5.1 Verification Standards, Guidelines, and Tools

- ILTF/NICC & SIG Keweenaw Bay Indian Community Forest Carbon Project, Greenhouse Gas Plan, Version 1.1 (February 28, 2022)
- ILTF/NICC & SIG Keweenaw Bay Indian Community Forest Carbon Project Monitoring Report (April 24, 2022)
- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

### 1.5.2 Level of Assurance

The verification was conducted to a reasonable level of assurance.

### 1.5.3 Materiality

The verification was conducted to ACR’s required materiality threshold of +/-5% of the GHG project’s emissions reductions or removal enhancements.

## 2 VERIFICATION PROCESS

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As the first step in verification activities, the Lead Verifier developed a Verification Plan to be followed throughout the verification. The plan included the following activities:

- RCE completed a COI form on September 1, 2022 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on September 7, 2022.
- RCE, FRST and SIG held a verification kick-off meeting on July 7, 2022. During the kick-off meeting RCE reviewed the verification objectives and process, reviewed the schedule, and submitted an initial document request.
- RCE performed a strategic review and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- RCE developed a risk-based sampling plan based upon the strategic review and risk assessment. The verification plan and sampling plan were used throughout the process and were revised as needed based upon additional risk assessments.
- During the initial validation/verification, the verification team conducted the site visit to the Project to verify the inventory quality and forest management practices on July 27-28, 2021. No site visit was conducted as part of this verification.
- RCE performed a risk-based desktop review of the submitted verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, GHG management and monitoring systems and eligibility documentation.
- RCE conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
  - Tim Kramer – SIG
- RCE submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to ILTF and SIG throughout the verification.
- RCE's internal reviewer conducted a review of the verification sampling, report, and statement.
- RCE issued a final verification report, verification statement, and List of Findings.
- RCE and FRST held an exit meeting with SIG.

## 3 VERIFICATION FINDINGS

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### 3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project area is located on 15,356 acres of upland forests in the Upper Peninsula of Michigan. GHG emission reductions for the Project are quantified by comparing actual onsite carbon stocks against modeled baseline onsite carbon stocks and baseline carbon in harvested wood products. The difference in these Project and baseline carbon stocks year over year is the basis for calculating the Project's primary goal of maintaining and enhancing forest GHG pools.

The Project's temporal boundary is the crediting period from February 13, 2019 – February 12, 2039.

## 3.2 GHG SOURCES SINKS, AND RESERVOIRS

Table 1 shows the GHG emission sources included in the project boundary based on the Methodology. RCE confirmed that the Project Plan appropriately identifies the offset project boundary and includes all relevant SSRs.

**Table 1. GHG Emissions Sources**

Source	GHG	Description
Above-ground biomass	CO <sub>2</sub>	Major carbon pool for project activity
Below-ground biomass	CO <sub>2</sub>	Major carbon pool for project activity
Standing dead wood	CO <sub>2</sub>	Major carbon pool in unmanaged stands for the project activity
Harvest wood products	CO <sub>2</sub>	Major carbon pool for project activity
Market Effects	CO <sub>2</sub>	Reductions in project outputs due to project activity may be compensated by other entities in the marketplace. Those emissions must be included in the quantification of project benefits.

## 3.3 ELIGIBILITY

### 3.3.1 ACR Eligibility

RCE confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 7.0 by reviewing the project proponent's Project Plan, Monitoring Report, and calculations as well as other supporting documentation described throughout this report (a full list of documents reviewed is in Appendix A).

- **Start Date:** The project start date is February 13, 2019.
- **Minimum Project Term:** The minimum project term is 40 years.
- **Crediting Period:** The crediting period is 20 years as specified by the Methodology, February 13, 2019 – February 12, 2039.
- **Real:** RCE confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- **Emission or Removal Origin:** RCE confirmed that KBIC and ILTF own and has control over, or document effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- **Offset Title:** RCE confirmed that title to all emission reductions from the Project are owned by the Project Proponent (ILTF).
- **Additional:** RCE confirmed that the project is additional as described in Section 3.4.
- **Regulatory Compliance:** RCE confirmed that the Project was in compliance with all applicable regulations.
- **Permanent:** RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 16% was confirmed.
- **Net of Leakage:** RCE confirmed that the Project correctly accounted for leakage per the Methodology.
- **Independently Verified:** RCE is a third-party verification body that the project proponent has contracted to verify the Project.

- Environmental and Community Assessments: RCE reviewed project impacts as described in section 3.6 of this report.

### 3.3.2 Methodology Eligibility

RCE reviewed the Project against the ACR Methodology eligibility and applicability conditions and confirmed the following:

- The Project is on lands not federally owned.
- KBIC controls the timber rights on the forestland and can legally harvest.
- The Project does not have commercial timber harvesting occurring on or after the project start date.
- The Project is on tribal lands.
- The Project is not on public non-federal lands.
- The Project does not use non-native species where adequately stocked native stands were converted for forestry or other land uses after 1997.
- The Project has not drained or flooded wetlands on or after the project start date.
- KBIC owns the land and timber rights and transferred all carbon credit title to ILTF.
- The Project's stocking levels will increase well above the baseline conditions for the duration of the Project and by the end of the Crediting Period.

## 3.4 ADDITIONALITY

The Project meets the requirements for the demonstration of additionality specified by the ACR Standard and the Methodology.

### 3.4.1 Regulatory Surplus Test

RCE confirmed that there are no existing laws, regulations, statutes, legal rulings, or other regulatory frameworks in effect as of the start date that requires the Project activity and the associated GHG emissions reductions; thus the Project passes the regulatory surplus test.

### 3.4.2 Common Practice Test

The Project area is most similar to industrial forestland, which is most common for private lands in the region. Private land is typically heavily clearcut to maximize NPV. With Project implementation the forestland carbon stocks will exceed the common practice found in the region.

### 3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. RCE confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to the Project being implemented, KBIC loses the ability to monetize timber harvests during the life of the Project. SIG provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario without harvesting but including revenue from carbon credits. Without carbon funding the project scenario NPV is zero compared to a positive NPV for the baseline scenario with harvesting.

### 3.5 PERMANENCE

RCE confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 16% was confirmed.

### 3.6 LEAKAGE

RCE and FRST confirmed that the Project correctly accounted for leakage. The Project demonstrated that there is no activity-shifting leakage since there is an entity-wide management certification that covers all entity owned lands. The Project also correctly accounted for market leakage per the Methodology – since wood products decreased by greater than 25%, the market leakage is 40%.

### 3.7 ENVIRONMENTAL AND COMMUNITY IMPACTS

The Project Plan includes a summary of the Project activity's net positive environmental and community impacts. The Project will provide environmental benefits including carbon sequestration, habitat protection for wildlife, trees, and plant species, water quality protection, and reduced soil erosion. The Project is not expected to cause any negative environmental impacts.

#### Sustainable Development Goals

**Table 2. SDGs**

Goal	Impact (+, -, N/A)	Rationale	RCE Conclusion
GOAL 1: No Poverty	N/A		Not included.
GOAL 2: Zero Hunger	N/A		Not included.
GOAL 3: Good Health and Well-being	N/A		Not included.
GOAL 4: Quality Education	N/A		Not included.
GOAL 5: Gender Equality	N/A		Not included.
GOAL 6: Clean Water and Sanitation	+	By maintaining forests and ensuring sustainable forest management the project reduces erosion and non-point source water pollution.	Project will provide this benefit.
GOAL 7: Affordable and Clean Energy	N/A		Not included.
GOAL 8: Decent Work and Economic Growth	+	By maintaining forest, habitats, and recreational opportunities the project contributes to tourism, an important resource to the local economy.	Project will provide this benefit.
GOAL 9: Industry, Innovation and Infrastructure	+	The project provides a new revenue.	Project will provide this benefit.
GOAL 10: Reduced Inequality	N/A		Not included.
GOAL 11: Sustainable Cities and Communities	+	By maintaining forests and ensuring sustainable forest	Project will provide this benefit.



		management the project sustains the character and economic viability of local communities.	
GOAL 12: Responsible Consumption and Production	N/A		Not included.
GOAL 13: Climate Action	+	By maintaining forest and ensuring sustainable forest management the project increases sequestration of carbon.	Project will provide this benefit.
GOAL 14: Life Below Water	N/A		Not included.
GOAL 15: Life on Land	+	By maintaining forest and ensuring sustainable forest management the project protects habitat benefits both within the project area and the larger landscape.	Project will provide this benefit.
GOAL 16: Peace and Justice Strong Institutions	N/A		Not included.
GOAL 17: Partnerships to achieve the Goal	N/A		Not included.

### 3.8 LOCAL STAKEHOLDER CONSULTATION

No formal stakeholder consultation occurred since the Project is held on private tribal lands.

### 3.9 MONITORING PLAN

The Project Plan includes a Monitoring Plan that identifies all monitored data and parameters. RCE confirmed that the monitoring parameters and approaches conform to the methods required by the Methodology. The plan includes all relevant data parameters and appropriately identifies units of measurements, data sources, methodologies, uncertainty, monitoring frequency and procedures, and QA/QC procedures. After discussions with SIG and reviews of project documents, RCE determined that the Monitoring Plan accurately reflects how Project data is monitored and recorded and there are no deviations relevant to the Project activity against the requirements of the Methodology. ILTF and SIG implemented the monitoring plan as stated in the Project Plan during Project activities.

### 3.10 BASELINE SCENARIO

The Project's baseline scenario represents harvest levels that maximize the net present value (NPV) at a 5% discount rate (for Tribal Land) subject to KBIC's existing harvest constraints, which limits harvest regimes to be more conservative than typical practices in the project region. The baseline also includes restrictions due to Michigan State Forest Practice Laws.

The Project's baseline model simulates a range of harvest types and rotation lengths based on legal requirements and simulated growth within each stratum. The objective of modeling was to determine

possible timber harvests in the project area over 100-years within the framework of legal and reasonable harvest constraints.

Stands were modeled for different prescriptions including no harvest and clearcut.

ILTF and SIG utilized the USDA's Forest Vegetation Simulator (FVS) Lake States variant to model harvests and yields. Growth models were calibrated using site index values obtained from tree cores of dominant/codominant species located in or close to project plots. With this site tree data, Carmean site index curves from GTR 88 and 128 were then used to calculate site specific indices to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

RCE reviewed the resulting baseline outputs to ensure that they reflected the modeling objectives and the legal additionality requirements. The model grows trees and volumes at a reasonable rate compared to regional averages.

### 3.11 ON-SITE INVENTORY VERIFICATION CHECK

This reporting period did not include an on-site inventory verification. The verification team confirmed the on-site carbon stocks during the initial validation/verification.

#### Project Area

During the previous site visit, the Verification Team conducted boundary-line reconnaissance by visiting Project boundary edge lines and points, plotting edge points with GPS receivers, and determining whether there were discrepancies with the digital Project boundary files provided by SIG and the physical boundary witnessed on-site. This was done to determine the risk that Project area inaccuracies could contribute to a material misstatement in Project emission reductions. To the extent feasible, the Verification Team confirmed that the Project area boundary was appropriate and accurate.

### 3.12 PROJECT DATA AND GHG EMISSIONS REDUCTION ASSERTION

RCE reviewed the Project Plan and Project data and calculations to ensure that appropriate equations were used in calculating baseline emissions, project emissions, and net emissions reductions.

#### 3.12.1 Baseline Emissions

RCE and FRST confirmed that the baseline emissions were correctly calculated. See more detail in section 3.9.

#### 3.12.2 Project Emissions

RCE and FRST confirmed that the project emissions were correctly calculated.

#### 3.12.3 Emissions Reductions

RCE verified that SIG calculated emissions reductions according to relevant Methodology equations and that the methods are included in the Project Plan.

RCE recalculated emissions reductions for this reporting period according to the equations defined in the Methodology and the Project Plan and found the Project assertion to be free of material misstatement.

RCE and FRST also recalculated and confirmed the uncertainty assessment for the Project. The uncertainty calculation is the compiled square roots of the summed errors of each of the strata using a 90% confidence interval. RCE and FRST confirmed that the live, dead, and total uncertainty for the reporting period onsite carbon stocks was accurate.

## 4 VERIFICATION RESULTS

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RCE developed a combined List of Findings for the verification. The List of Findings noted all corrective action requests (CARs), non-material findings (NMs), additional documentation requests (ADRs), clarification requests (CRs), as necessary. ILTF and SIG appropriately responded to all items in the List of Findings. The List of Findings is provided as Appendix B.

## 5 VERIFICATION CONCLUSION

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RCE conducted a risk-based verification of the ILTF/NICC & SIG Keweenaw Bay Indian Community Forest Carbon Project that included a strategic review of the project data, documentation, and emission reduction calculations. The objective of the verification activities was to conduct an independent assessment of the Project's second reporting period and resulting ex-post GHG emission reductions.

Based on the review and the historical evidence collected, RCE concludes to a reasonable level of assurance that the Project's GHG assertion is free of material misstatement. The emission reductions resulting from the reporting period July 1, 2021 – June 30, 2022 can be considered in conformance with the:

- ACR Standard, Version 7.0 (December 2020)
- ACR Validation and Verification Standard Version 1.1 (May 2018)
- Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, April 2018
- Errata and Clarifications - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.1.3, September 30, 2021
- ISO 14064-3:2006 "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions"

Table 3 provides a summary of the emissions reductions.

**Table 3. Total ERTs**

Vintage	Removal ERTs (mtCO <sub>2</sub> e)	Other ERTs (mtCO <sub>2</sub> e)	Net ERTs (mtCO <sub>2</sub> e)		Risk Buffer (mtCO <sub>2</sub> e)	Total GHG Reductions and Removals (mtCO <sub>2</sub> e)
2021	16,659	38,880	55,539		10,579	66,117
2022	16,659	38,880	55,539		10,579	66,117
<b>Total</b>	<b>33,317</b>	<b>77,760</b>	<b>111,077</b>		<b>21,158</b>	<b>132,234</b>

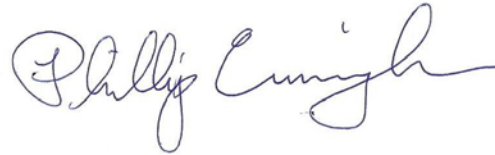
Note: Totals might not sum due to rounding.

**Lead Verifier Signature**



**Zach Eyler**

**Internal Reviewer Signature**



**Phillip Cunningham**

## APPENDIX A—DOCUMENTS REVIEWED

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1. BP mill scale
2. Cord Scale N80 series
3. Cord Scale Rab series
4. Coutier scale series
5. Industrial Park 092021
6. Jendreau series
7. KAW UNIT D series
8. KBIC\_MillSlips\_RP2\_series
9. KBIC\_Monitoring Report\_RP2\_series
10. KBIC\_RP2\_ERT\_Vintages\_series
11. N80 wind scale series
12. PC364\_KBIC\_ERTs\_Final\_series
13. PC364\_KBIC\_HWPs\_series
14. Rab scale series
15. VB sawtimber scale 061322

## APPENDIX B—LIST OF FINDINGS

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Includes Corrective Action Requests (CAR), Non-Material Findings (NMs), Additional Documentation Requests (ADR), and Clarification Requests (CR), as necessary.

Corrective Action Request, Nonmaterial Item, Additional Documentation Request, or Clarification Request ID#	Finding	Client response	RCE response	Additional client response	Additional RCE response	Additional client response	Additional RCE response	Open or Closed
CAR 1	In 'PC364_KBIC_ERTs_Final_2022_12_08' on the 'Tab ES.1.2' in cell M8 the Baseline AG DEAD TREE value is not correct. The error comes from 'PC364_KB12_LPA_Baseline_CleanYids_RdMnt_20220131' on the 'Charts' tab cell M3.  This directly impacts baseline calculation.	SIG has added 2 tabs to the ERT file, one for the annual baseline stocking levels and the other for the project. This table also has the annual change and the adjusted RP change. SIG also reduced the dead stocks in 2029 relative to the FVS projections. This was done to minimize the risk of a reversal due to over representation of dead stocks.	Thank you for making these changes, it has been confirmed. This item may be closed.					Closed
NM 1								
ADR 1								
CR 1	Have there been any changes in the project boundary, stratification, plot layout, SMZs, or other applicable shapefiles?	There have not been any changes to the project boundary, stratification, plot layout, or SMZs.	Thank you for this confirmation, this item may be closed.					Closed
CR 2	Has there been any or other disturbance larger than the minimum mapping unit that occurred over the course of this RP?	No.	Thank you for this confirmation, this item may be closed.					Closed
CR 3	In the 'MillSlips' quantification tab of 'KBIC_MillSlips_RP2_10_05_2022' it appears that Mill Slips provided are missing. They include:  'Jendreau 062422' 'Jendreau 063022' 'Jendreau pulp 062422' 'Jendreau pulp 063022' 'KAW UNIT D pulp slip 051822' 'Kaw Unit D sawtimber 051822' 'N80 wind scale 030822' 'N80 wind scale 061322' 'N80 wind scale 061422' 'N80 wind scale 062122' 'Cord Scale Rab 030822' 'Rab scale 021622' 'Rab scale 021722' 'Rab scale 022422' 'Rab scale 022822' 'Rab scale 030122' 'Rab scale 031122 and 031422' 'Rab scale 031422' 'Rab scale 032122'	The 'Mill Slips' quantification tab was updated to include all mill slips from within the Reporting Period, including all slips listed here. Harvested wood products were re-quantified, and the Monitoring Report and associated spreadsheets were updated.	Thank you for including all of these mill slips, this has been confirmed. This item may be closed.					Closed
CR 4	Please clarify the relationship between the polygons in the shapefile 'KBIC_timber_harvest_07012021_06302022' and the data captured in the Mill Slips. The attribute table in the shapefile is non-descript, and the verifier is unable to associate harvest locations with polygons.	The timber harvest shapefile was updated to include harvest unit names (see: KBIC_timber_harvest_07012021_06302022_updated_20221116.xlsx). See below regarding the "Kaw" harvest unit outside of the project area. Additional harvest was accounted for in the Barabano Petsawin harvest unit (one mill slip, with attributable harvest circled).	Thank you for providing this additional information and excluding the KAW harvest, this has been confirmed. This item may be closed.					Closed
CR 5	In the shapefile 'KBIC_timber_harvest_07012021_06302022' there is a polygon that has been included that appears to be outside of the project area. Are wood products from this harvest included in the quantification? See the tab CR 5 for more details.	This polygon is the Kaw Be Bo No Ka harvest unit (abbreviated to "KAW"). Mill slips from this harvest unit were removed from the harvest quantification, and the monitoring report and associated spreadsheets were updated.	Thank you for making this change, this item may be closed.					Closed
CR 6	In 'PC_364_KBIC_ERTs_Final_2022_10_13' on the 'Tab ES.1.2 tab both the baseline and project values for RP2 are being multiplied by the field, '% growth from LP' values in cells D40:F42 instead of the previously generated and verified baseline and project values. Why is this?  There is also a note on cell F42 which states 'this is only 62.2% of a year's growth', if that is true, is this appropriate to incorporate into the quant?	RP2 was changed to end on 6/29/2022, a full year from 6/30/2021 RP2 start. This new RP date does not line up with the LP model, which was run on full years starting on Feb. 13th. Therefore the % change from 2/13/2021 to 2/13/2022, and each year after, in the LP model was computed and recorded in cells F40 to X43, and used to update the stocking through time.  The RP1 verified ERT file had RP2 ending on 2/12/2022, which is 62.2% of a year from the 6/30/2021 RP1 start date. This is what the comment refers to, and should have been deleted in this most recent file.	Please clarify the implementation of the new growth adjustment for both baseline and project stocks on the ERT sheet (rows 40-42). This model correction is not the same method used in the initial reporting period, and such a change could require approval/tracking.  Second, is it appropriate to multiply the previous years stock values by a relative growth percentile if the duration of the reporting period is consistent as the previous modelled LP [365 days between RP1 and RP2]? It is not anticipated for baseline values to change over time.	SIG has added tab [BL Chart] to file PC364_KBIC_ERTs_Final_2022_12_05.xlsx. This new tab has the baseline stocking by RP1's reporting dates and by RP2's reporting dates on one chart. Also included is a series for the 12/05 updated stocking levels. The new reporting dates are a year apart, vs the RP1 interpolation of 138%, which is per ACR guidelines. Given the difference in timing, the RP1 method returns 100% of growth (in cell F5 of tab [ES.1.2]), which is not useful for determining mid-cycle LP stocking levels.  The 11/17 version took a full years growth (2/13 to 2/13) from the LP model as a percent of inventory. Applying this percentage series yielded the gold series, which does not lie between the 2/13 points.  Changing the interpolation method to use the absolute stocking change between RPs, as a combination of the RP before and RP after growth produces a smooth series of stocking estimates for dates that don't correspond to the dates in the LP model.  Specifically, the 6/30/2022 stocking estimate growth is 7.5 months of the growth from 6/30/2021 stocking to the 2/13/2022 stocking plus the 4.5 months of growth from 2/13/2022 to 6/30/2022. Using this math, the baseline has not changed, but the date the stocking is reported has.	Thank you for the clarification, the verifier understands and agrees with the interpolation method as it mirrors the quantification of the original baseline better than the % growth method used previously. This aspect of the finding may now be closed.  In relation to the Project Standing Dead on row 20 of 'Tab ES.1.2', clarification is needed. The verified RP1 standing dead value is 66,526 from initial (2/13/2019) to the end of RP1 (6/30/2021). Which was confirmed in the Initial Reporting Periods List of Findings (IL) CR30 "the project scenario is conservative given that dead stocks are held constant". Why is there a deviation from this conservative method when there have been no updates to the inventory or ground truthing of this quantitative change?  If the non-conservative approach is chosen, then the 2029 project dead value captured as the other point of the interpolation, cell M20, is not clear at this time. Please provide supporting calculations.	The FVS No Cut model run show a nearly 50% increase in dead stocks over the 1st two years of 100 year planning horizon. The submitted ERT numbers used the average of years 4 and 5 in 2029 and assumed a smooth increase in dead stocks to that point, which is conservative because the increase in dead stocks does not occur all at once. However there is a decrease in dead stocks as that initial bump decays. Therefore SIG has updated the 2029 dead stocks to the 2029 LP project value, and assumes an equal and constant increase in dead stocks from RP1 end to the RP9 end.  Additionally, dead stocks were held constant in the project ERT scenario because it is not possible to reliably estimate how much of the cruised dead stocks were live at the project start, and how much decay has occurred.	This solution to the project dead stocks is the simplest and still accounts for project modeling of dead. At the next inventory, the Project stocks will be updated and trued up if there has been over/under estimation. This calculation has been confirmed, and this item may be closed.	Closed

CR 7	<p>From the previous version of the Mill Slips document (10/05) to the new (11/17), the column 'Firewood' has been removed and so have notes documenting intended firewood use for MBF volume entries. Firewood can not be quantified as a HWP, please clarify why these notes have been removed and these values included in quantification.</p>	<p>In the 10/05 version of the Mill Slips document the 'Notes' column, and consequently 'Firewood' column, was in error. The sort/ filter function was not applied to the Notes column, and so when the data were sorted by date, the Notes were not retained with the correct entries.</p> <p>The notes were reconstructed for the 11/17 version by referencing an earlier version and cross-checking all relevant mill slips. The HWP calculations were updated to reflect this change. Note that for all entries firewood was only recorded in cords and never MBF.</p>	<p>Thank you for the clarification, this has been confirmed. This item may be closed.</p>					Closed
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