



Validation and Verification Report

ACR 745 - Northern Cheyenne Forest Carbon Project

Northern Cheyenne Tribe

The Climate Trust

December 18, 2025

TÜV SÜD America Inc.

750 Main Street, Suite 200

Grand Junction, Colorado 81501

(970) 241-9298

[Website](#)

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1 INTRODUCTION

The Climate Trust (TCT), contracted with TÜV SÜD America Inc. (TÜV SÜD), to perform the validation and verification of ACR 745 - Northern Cheyenne Forest Carbon Project (Project) for the reporting period of August 16, 2022 - February 15, 2024 and a crediting period of August 16, 2022 - August 15, 2042 under the ACR program. TCT acts as the project developer for the landowner and project proponent Northern Cheyenne Tribe. This report is documentation of validation and verification activities performed by TÜV SÜD for the Project. For the validation, TÜV SÜD reviewed the project information as described in the GHG Project Plan and its appendices. For the verification, TÜV SÜD ensured that the GHG statement was materially correct, that the data provided to TÜV SÜD was well documented, and that if TCT made any material errors, that these errors were corrected.

1.1 OBJECTIVES

The objectives of the validation are to evaluate:

- Conformance to the ACR standard and the approved ACR Methodology for Improved Forest Management (Methodology).
- GHG emissions reduction project planning information and documentation in accordance with the applicable ACR-approved methodology, including the project description, physical infrastructure, activities, technologies, and processes of the Project, baseline, eligibility criteria, monitoring and reporting procedures, process information, source identification/counts, operational details, and quality assurance/quality control (QA/QC) procedures.
- Reported GHG baseline, ex ante estimated project emissions and emissions reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

The objectives of the verification are to evaluate:

- The emissions reductions and to ensure that the statement is materially correct.
- The data provided to TÜV SÜD can be documented and if errors or omissions are detected, they be corrected.

TÜV SÜD 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 is located on approximately 90,433 acres of forested tribal land in Rosebud and Big Horn Counties, Southeast Montana. This property is owned by Northern Cheyenne Tribe. The Project ensures long-term sustainable management of the forests.

1.3 RESPONSIBLE PARTY

Table 1. Responsible Parties

Role	Client/Responsible Party	Contact Information	Contact and Title
Project Proponent	Northern Cheyenne Tribe	204 4th St, Lame Deer, MT 59043	Terry Spang, Sr. Director, Tribal Forestry
Project Developer	The Climate Trust	80 SE Madison St., Ste. 216 Portland, OR 97214	Madeline Montague Forest Carbon Manager
Technical Consultant	TerraCarbon LLC	103 E High St Charlottesville, VA 22902	David Shoch Director

1.4 VALIDATION AND VERIFICATION TEAM

Table 2. Verification Team

Validation/Verification Team	Role
Christian Eggleton	Lead Validator/Verifier
Zach Eyler	Independent Reviewer
Tim Facemire	Team Member
Ben Miller	Team Member
Thomas Christopher	Team Member
Vitor Aguiar	Team Member

1.5 VALIDATION AND VERIFICATION CRITERIA

Table 3. Validation and Verification Standards, Guidelines, and Tools

Criteria
Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands v.2.0, July 2022
ACR v2.0 IFM Non-Federal U.S. Forestlands Errata and Clarifications, August 12, 2024
ACR Validation and Verification Standard Version 1.1, May, 2018
ACR Standard, Version 8.0, July, 2023
ACR Tool for Risk Analysis and Buffer Determination v1.0, January 2016
ACR Guidance for Carbon Project Development on Tribal Lands v1.0, April 2018
ACR Aggregation and Programmatic Development Approach Guidance for Improved Forest Management, January 2021
ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements”

1.5.1 Level of Assurance

The verification was conducted to a reasonable level of assurance.

1.5.2 Materiality

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

2 VALIDATION AND VERIFICATION PROCESS

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

- TÜV SÜD completed a COI form for the validation and for verification on May 16, 2024 to identify any potential conflict of interest with the Project or Project Developer. The COI form was approved by ACR on June 3, 2024.
- TÜV SÜD and TCT held a validation and verification kick-off meeting on July 12, 2024. During the kick-off meeting TÜV SÜD reviewed the validation and verification objectives and process, reviewed the schedule, and submitted an initial document request.
- TÜV SÜD performed a strategic analysis and risk assessment of the received data and support documents to understand the scope and areas of potential risk in the GHG emissions reductions.
- TÜV SÜD developed a risk-based validation/verification plan and evidence gathering plan based upon the strategic analysis and risk assessment. The validation/verification plan and evidence gathering plan were used throughout the process and were revised as needed based upon additional risk assessments.
- The validation/verification team conducted the site visit to the Project to verify the inventory quality and forest management practices from August 20-25, 2024. During the site visit the Verification Team performed key personnel interviews, conducted 90% t-test of inventory plots, conducted reconnaissance of the Project area boundary, observed elements of natural forest management, and observed harvest locations (if applicable) during and preceding the reporting period.
 - The site visit was attended by the following verification team personnel:
 - TÜV SÜD:
 - Ben Miller
 - During the site visit, the Verification team met with the following individuals:
 - TCT
 - Madeline Montague
 - TerraCarbon LLC (Technical Consultant for TCT)
 - Aaron Holley
- TÜV SÜD performed a risk-based desktop review of the submitted validation/verification documents. The desktop review included an assessment of the GHG calculation methods and inputs, source data completeness, data management system and monitoring systems and eligibility documentation.

- TÜV SÜD conducted interviews and had conversations with Project personnel during the verification. Personnel interviewed include:
 - TCT
 - Madeline Montague
 - TerraCarbon LLC (Technical Consultant for TCT)
 - Aaron Holley
- TÜV SÜD submitted requests for corrective actions, non-material findings, additional documentation, and clarifications as necessary to TCT throughout the validation/verification.
- TÜV SÜD's independent reviewer conducted a review of the validation/verification evidence gathering plan, validation/verification report, and verification opinion.
- TÜV SÜD issued a final validation/verification report, verification opinion, and List of Findings.
- TÜV SÜD held an exit meeting with TCT.

3 VALIDATION AND VERIFICATION FINDINGS

3.1 PROJECT BOUNDARY AND ACTIVITIES

The Project entails improved forest management on approximately 90,433 acres of forested tribal land in Rosebud and Big Horn Counties, Southeast Montana. 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 August 16, 2022 - August 15, 2042.

3.2 GHG SOURCES SINKS, AND RESERVOIRS

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

Table 4. GHG Emissions Sources

Source	GHG	Description
Above-ground biomass	CO ₂	Major carbon pool for project activity
Below-ground biomass	CO ₂	Major carbon pool for project activity
Harvest wood products	CO ₂	Major carbon pool for project activity
Market Effects	CO ₂	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

TÜV SÜD confirmed the following ACR eligibility criteria listed in the ACR Standard, Version 8.0 by reviewing the project proponent's GHG 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 August 16, 2022.
- Minimum Project Term: The minimum project term is 40 years.
- Crediting Period: The crediting period is 20 years as specified by the Methodology, from August 16, 2022 - August 15, 2042.
- Real: TÜV SÜD confirmed that the GHG reductions follow the ACR methodology and are verifiable.
- Emission or Removal Origin: TÜV SÜD confirmed that Northern Cheyenne Tribe owns and has control over or documented effective control over the GHG sources/sinks from which the emissions reductions or removals originate.
- Offset Title: TÜV SÜD confirmed that all Project lands are owned directly by the Project Proponent (Northern Cheyenne Tribe), which holds full legal title.
- Additional: TÜV SÜD confirmed that the project is additional as described in Section 3.4.
- Regulatory Compliance: TÜV SÜD confirmed that the Project was in compliance with all applicable regulations.
- Permanent: TÜV SÜD confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 22% was confirmed.
- Net of Leakage: TÜV SÜD confirmed that the Project correctly accounted for leakage per the Methodology.
- Independently Validated and Verified: TÜV SÜD is a third-party validation and verification body that the project proponent has contracted to validate and verify the Project.
- Environmental and Community Assessments: TÜV SÜD reviewed project impacts as described in section 3.6 of this report.

3.3.2 Methodology Eligibility

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

- The Project is located on tribal forestland.
- Northern Cheyenne Tribe controls the timber rights on the forestland and can legally harvest.
- The Project property was sustainably harvested in the first reporting period.
- The Project is located on tribal land.
- 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.

- Northern Cheyenne Tribe owns all land and timber rights on the Project area.
- 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

TÜV SÜD 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 similar to surrounding private forestland that is regularly harvested as it reaches viable diameter thresholds and has a history of some timber harvesting.

The project's geographic region for timber production extends in all directions. Throughout this private forestland is heavily cut, often through shelterwood, single tree selection and clear-cutting, and is managed to maximize NPV of the asset. Wood products including softwood sawtimber and pulpwood are distributed to mills throughout this region and demand is strong and steady.

3.4.3 Implementation Barriers Test

The Project chose to assess the financial barriers test per the ACR Standard and Methodology. TÜV SÜD confirmed that carbon funding is reasonably expected to incentivize the Project's implementation. Due to the Project being implemented, Northern Cheyenne Tribe loses the ability to monetize timber harvests at a rate similar to business-as-usual practices during the life of the Project. TCT provided a financial assessment comparison of NPV between the baseline scenario with harvesting and the project scenario with a lower amount of harvesting but including revenue from carbon credits. The baseline scenario NPV was significantly greater demonstrating that carbon funding is integral to the project activity.

3.5 PERMANENCE

TÜV SÜD confirmed that the Project correctly applied the ACR Tool for Risk Analysis and Buffer Determination to account for permanence. A total risk score of 22% was confirmed.

3.6 ENVIRONMENTAL AND COMMUNITY IMPACTS

The GHG Project Plan includes a summary of the Project activity's net positive environmental and community impacts (see NorthernCheyenne_ACR-SDG-Cont-Report-AFOLU-Project_20251119.pdf and NorthernCheyenne_ACR Environmental and Social Impact Assessment Report_20251119.docx). SDG's listed are portions of 3, 6, 13, and 15. The Project is not expected to cause any negative environmental impacts.

3.7 LOCAL STAKEHOLDER CONSULTATION

As this project is on tribal land of the Northern Cheyenne Tribe, stakeholder consultation was done via the approval of this project by the tribal council, a body of elected officials that represent the interest of their constituents in the Northern Cheyenne Tribe.

3.8 MONITORING PLAN

The GHG Project Plan includes a Monitoring Plan that identifies all monitored data and parameters. TÜV SÜD 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 TCT and reviews of project documents, TÜV SÜD 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. TCT and Northern Cheyenne Tribe implemented the monitoring plan as stated in the GHG Project Plan during Project activities.

3.9 BASELINE SCENARIO

The Project's baseline scenario represents an aggressive harvest regime, targeted to maximize net present value at a 5% discount rate for tribal lands. The baseline scenario applies harvesting across the Project area as allowed by the Methodology to maximize NPV.

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 seed tree harvests via, with restrictions on diameter class and retention.

TCT utilized the USDA's Forest Vegetation Simulator (FVS) regionally appropriate variant to model harvests and yields. Growth models were calibrated using site index values calculated found default within the FVS variant, which was then calibrated for large trees with the BA_Mult keyword and Continuous Forest Inventory data collected on the reservation. TÜV SÜD reviewed the Site Index methodology and confirmed that a reasonable species and site index for the region was assigned on an individual plot basis to appropriately calibrate growth. The process was confirmed to be consistently and systematically applied to each plot.

TÜV SÜD 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.

3.10 ON-SITE INVENTORY VERIFICATION CHECK

In preparation for and during the site visits, the Verification Team reviewed evidence necessary to verify Project inventory estimates.

The Project inventory consists of two forested strata which TÜV SÜD sampled using a random sampling method.

The current inventory contains 90 permanent plots. At each plot location, trees were measured in two nested plots in clusters of 2 plots: a larger 10 BAF variable radius plot, and a smaller 1/100th acre plot with radius of 11.78 feet. The larger plot measured all living and standing dead trees greater than or equal to 5 inches DBH while the smaller, nested plot measured all living trees between 1-4.9 inches. Additionally, standing dead trees had to meet or exceed a height of 4.5 feet.

Given this sample design and Project size, the Verification Team was required to achieve a minimum of 8 successful plots within the project to successfully verify inventory stocking levels. The Verification Team successfully verified site data after measuring a total of 8 site plots. The Project passed the t-test during the site visit.

Project Area

During the 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 TCT 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 and timber sale boundaries were appropriate and accurate.

3.11 PROJECT DATA AND GHG EMISSIONS REDUCTION STATEMENT

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

3.11.1 Baseline Emissions

TÜV SÜD confirmed that the baseline emissions were correctly calculated. Baseline emissions were calculated by reviewing input and output files for every FVS baseline modeling prescription, including forest codes, diameter breaks, merchantability thresholds, rotation lengths, regen/spouting, FVS harvest triggers on individual plots, site indices, treelists, and plotlists modeled over 100 years. The output workbook (NCheyenne_Calculations_20250729.xlsx) was then independently recreated in the data checks confirming proper calculation of assigned plot level outputs allocated to prescription based independently confirmed SMZ constrained and unconstrained acres. These values were then compiled into yearly baseline values for live and dead as reflected in the ERT monitoring calculation sheet. A secondary output of this process was the 100 years of modeled harvesting based off Best Management Practices (BMP) constrained acreages which was then run through the prescribed harvested wood product calculations customized for the project region(s). These calculations were made on 40-year time intervals as well as 100-year intervals and they were appropriately incorporated into the ERT monitoring calc sheet. See additional information relevant information in section 3.9.

3.11.2 Project Emissions

TÜV SÜD confirmed that the project emissions were correctly calculated. The methods to confirm project emissions follow what is described in section 3.11.1 above.

3.11.3 Emissions Reductions

TÜV SÜD verified that TCT calculated emission reductions according to relevant Methodology equations and that the methods are included in the GHG Project Plan.

TÜV SÜD recalculated emission reductions for the first reporting period according to the equations defined in the Methodology and the GHG Project Plan and found the Project statement to be free of material misstatement.

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

3.11.4 Leakage Assessment

TÜV SÜD recalculated and confirmed the leakage for the project in accordance with the ACR Validation and Verification Standard version 1.1 section 6.F and 9.H.

4 VALIDATION AND VERIFICATION RESULTS

TÜV SÜD developed a combined List of Findings for both the validation and verification. The List of Findings noted all corrective action requests (CARs), non-material findings (NMs), additional documentation requests (ADRs), and clarification requests (CRs), as necessary. TCT appropriately responded to all items in the List of Findings. The List of Findings is provided as Appendix B. Materiality differences and discrepancies checks resulted in a difference of 1.3 tonnes between TÜV SÜD and TCT calculations of project stocks. Differences in FVS vs Excel quantification in the calculation of live of mtCO₂e caused a minor difference of 0.003%, which was deemed to be nonmaterial.

5 VALIDATION AND VERIFICATION CONCLUSION

TÜV SÜD conducted a risk-based analysis of the ACR 745 - Northern Cheyenne Forest Carbon Project GHG statement including a strategic review of the Project data and evidence. Preparation and fair presentation of the GHG statement in accordance with the criteria is the responsibility of Northern Cheyenne Tribe:

- GHG-related activity: improved forest management of forest land on the Project area
- GHG statement: August 16, 2022 - February 15, 2024
 - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non - Federal U.S. Forestlands v.2.0, July 2022

- ACR v2.0 IFM Non-Federal U.S. Forestlands Errata and Clarifications, August 12, 2024
- ACR Validation and Verification Standard Version 1.1, May, 2018
- ACR Standard, Version 8.0, July, 2023
- ACR Tool for Risk Analysis and Buffer Determination v1.0, January 2016
- ACR Guidance for Carbon Project Development on Tribal Lands v1.0, April 2018
- ACR Aggregation and Programmatic Development Approach Guidance for Improved Forest Management, January 2021
- ISO 14064-3:2019 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements”

The data and information supporting the GHG statement were historical in nature.

TÜV SÜD has ensured the Northern Cheyenne Tribe’s effective use of controls related to the GHG statement. TÜV SÜD concludes that there is sufficient and appropriate evidence to support Northern Cheyenne Tribe’s GHG statement and is issuing a Positive Opinion.

TÜV SÜD confirms that the GHG statement has been prepared:

- Without material discrepancy,
- In accordance with all applicable criteria, and
- Verified to a reasonable level of assurance.

The verified emission reductions and removals are listed in Table 6. While TÜV SÜD confirmed the emission reduction/removal calculations and the total values to be correct and within the materiality threshold, the values in Table 6 are summary data only with significant figures rounded for summary purposes in this report.

Table 6. Total ERTs

Vintage	Total ERRs	Buffer Pool	Net ERRs	Removals Subset	Emission Reductions Subset
2022	11,387	2,506	8,881	11,387	0
2023	30,118	6,625	23,492	30,118	0
2024	3,713	817	2,896	3,713	0
Totals	45,218	9,948	35,269	45,218	0

Note: Totals might not sum due to rounding.

Lead Validator and Verifier



Christian Eggleton

Independent Reviewer



Zach Eyler

APPENDIX A—DOCUMENTS REVIEWED

1	NCheyenne_Calculations_20250729.xlsx
2	Cheyenne_GrowToSiteVisit_20240722.xlsx
3	InventoryDesign.csv
4	InventoryPlotData.csv
5	InventoryTreeDataFVS.csv
6	JenkinsCalculator_20240425_FromFVS.r
7	OUT_CarbonCalculator_GrowToSiteVisit_20240722.xlsx
8	REF_SPECIES.csv
9	.Rhistory
10	FVS_Input_InvDate_20240425.xlsx
11	InventoryDesign.csv
12	InventoryPlotData.csv
13	InventoryTreeData.csv
14	JenkinsCalculator_20240425.r
15	OUT_CarbonCalculator_InvDate_20240508.xlsx
16	REF_SPECIES.csv
17	TreeData_Unique.csv
18	.Rhistory
19	Plot Map pdf series (174 items)
20	OUT_CarbonCalculator_BSL_20241211.xlsx
21	OUT_CarbonCalculator_BSL_Strat1_20240501.xlsx
22	OUT_CarbonCalculator_BSL_Strat2_20240501.xlsx
23	OrigInventoryTreeData.csv
24	OUT_CarbonCalculator_ProjThinEst_Cutlist_20240504.xlsx
25	OUT_CarbonCalculator_Proj_ThinningEst_Dead_20240504.xlsx
26	OUT_CarbonCalculator_Proj_ThinningEst_Live_20240504.xlsx
27	Out_HeightRegression.pdf
28	Out_HeightRegressionSummaryStats.txt
29	FIADB_API_Estimates_123337764_MT.csv
30	FIADB_API_Estimates_123338818_ND.csv
31	FIADB_API_Estimates_123339112_SD.csv
32	MT_20230825.xlsm
33	ND_20230825.xlsm
34	NorthernCheyenne_CommonPractice_Analysis_20240510.xlsx
35	SD_20230825.xlsm
36	WY_20230825.xlsm
37	ACR 745 - Northern Cheyenne List of Findings, Offsets 1.0_20241218.xlsx
38	NorthernCheyenne_Round1InventoryModelingUpdates_20241210.pdf
39	NorthernCheyenne_BAICalibration_20250408.xlsx

40	NCheyenne_DBv1.35.01_14March2018.mdb
41	NorthernCheyenne_BAICalibration_20241203.xlsx
42	NorthernCheyenne_BAICalibration_20250331.xlsx
43	NorthernCheyenne_GrowthCalibration.xlsx
44	CFI_plots.shp
45	PlotMapCoordinates_Updated_Dropped_20250306.shp
46	NorthernCheyenne_Clusters_20240418.shp
47	PlotMapCoordinates_Updated_Dropped.shp
48	mt4571710705620200902_20200817_20200906_burn_bndy.shp
49	mt4571710705620200902_20200817_20200906_mask.shp
50	mt4566510682820210810_20210804_20210921_burn_bndy.shp
51	mt4566510682820210810_20210804_20210921_mask.shp
52	NorthernCheyenne_ProjectArea_20250306.shp
53	NorthernCheyenne_ProjectArea_20240322.shp
54	NorthernCheyenne_ProjectArea_20241119.shp
55	NorthernCheyenne_ProjectArea_20250306_SMZs_Union.shp
56	NorthernCheyenne_ProjectArea_20240322_SMZs_Union.shp
57	NorthernCheyenne_ProjectArea_20241119_SMZs_Union.shp
58	Montana_Off-System_Routes.shp
59	Montana_On-System_Routes.shp
60	TreeDataMap_OUT_Walkthrough_1_20250306.shp
61	TreeDataMap_OUT_Walkthrough_2_20250306.shp
62	TreeDataMap_OUT_Walkthrough.shp
63	FY2023_Thinning.shp
64	AllPlots_MAIN.PRT
65	AllPlots_MSUM.PRT
66	AllPlots_SPEC.PRT
67	AllPlots_STAT.PRT
68	AllPlots_TRND.PRT
69	AllPlots_TRND_GRW.CSV
70	AllPlots_TRND_HRV.CSV
71	AllPlots_TRND_MRT.CSV
72	AllPlots_TRND_STK.CSV
73	AllPlots_TSUM.PRT
74	CFIAnalysisRun.plt
75	CFIAnalysisRun.txt
76	NCA_Handbook_20150507.docx
77	NCheyenne_DBv1.35.01_14March2018.mdb
78	NCT - CFI 2018.pdf
79	Cheyenne_FVS_OUT_FVS33Check_20250127.R
80	Cheyenne_FVS_OUT_FVS33Check_20250127.xlsx

81	Cheyenne_DegrowToStartDate_20250408.xlsx
82	FVS_Input_20250408.xlsx
83	FVS_Input_Convert_20250408.xlsx
84	FVS_StdStk_LetGrowFromInvDate_NoCalib_20250408.xlsx
85	FVS_TreeList_LetGrowFromInvDate_Calib_20250408.xlsx
86	FVS_Input_StartDate_20250408.xlsx
87	FVS_Input_StartDate_Convert_20250408.xlsx
88	CutList_BSL_20250408.xlsx
89	SnagDet_BSL_20250408.xlsx
90	53 IAM 3_ Harvest of Forest Products.pdf
91	Best Management Practices.pdf
92	BIA NCT Carbon Project Response 08.08.2024.pdf
93	CusterGallatinNFCapCab2022.pdf
94	Do laws that apply to non-Indians also apply to Indians__ Indian Affairs.pdf
95	eCFR __ 25 CFR Part 163 -- General Forestry Regulations.pdf
96	EstimatedTruckingCostsID&MT2022.pdf
97	FCT codes.pdf
98	FF_Alternative Forest Management_PK.pdf
99	FY 2023 Thin_Pile.pdf
100	i_usfs_wood_handbook_2010.pdf
101	int_gtr034.pdf
102	loggingCostPoster2019.pdf
103	National Environmental Policy Act (NEPA) Compliance _ Indian Affairs.pdf
104	NCT - Timber Cutting Policy.pdf
105	Northern Cheyenne Reservation Forest Management Plan.pdf
106	Northern Cheyenne Thinners Handbook.pdf
107	PonderosaPineRegen_exp_for_manitou_2006_shepperd01.pdf
108	Resolution DOI - 157 (2022) Approving TCT Contract Aug 2022.pdf
109	RoundwoodConversions_gtr_srs251.pdf
110	sawlog2022q3.pdf
111	SMZFullcopy.pdf
112	The Climate Trust Mail - RP 1 carbon verification questions compiled.pdf
113	NorthernCheyenne_Carbon Inventory SOPs_20240418.docx
114	120 N and S.pdf
115	37 N and S.pdf
116	44 N and S.pdf
117	64 N and S.pdf
118	91 N and S.pdf
119	92 N and S.pdf
120	NCT check cruise.pdf
121	NCT_Ownership_ClimateTrust_Updated 09122023.xlsx

122	NCT-TClimateTrustCarbonCredit.pdf
123	NorthernCheyenne Project SDG Contribution Report_20240510.xlsm
124	NorthernCheyenne_ACR Environmental and Social Impact Assessment Report_20251119.docx.
125	NorthernCheyenne_ACR-SDG-Cont-Report-AFOLU-Project_20251119.pdf
126	20240820_174300370_iOS.jpg
127	NorthernCheyenne_StratificationSOP_20251015.docx
128	NorthernCheyenne_MonitoringReport_APPENDIX_20251014.docx
129	NorthernCheyenne_MonitoringReport_20251114 signed.pdf
130	NorthernCheyenne_GHGPlan_20251119_signed.pdf
131	NCheyenne_Calculations_20251013.xlsx
132	NorthernCheyenne_ProjectArea_20251013.shp
133	NorthernCheyenne_ProjectArea_20251013_SMZs_Union.shp
134	NCheyenne_ProjectArea_20251013.zip
135	NorthernCheyenne_ACR-Multi-Site-Design-Document-v1.1_20251114.docx
136	OUT_CarbonCalculator_InvDate_20251013.xlsx
137	NorthernCheyenne_Carbon Inventory SOPs_20241217.docx
138	NorthernCheyenne_ACR-GHG-Project-Supplemental-Attestation signed.pdf

APPENDIX B—LIST OF FINDINGS

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



Project ID & Name:		ACR910 Northeast Carry Woodlands IFM										
Project Developer:		Finite Carbon										
Reporting Period:		1.0										
List of Findings version:		6.0										
Corrective Action Request, Non-Material Finding, Additional Documentation Request, or Clarification Request ID#		Finding	Section of Protocol/ Methodology or Program Document	Developer response	TÜV SÜD response	Additional response	Additional TÜV SÜD response	Additional response	Additional TÜV SÜD response	Additional response	Additional TÜV SÜD response	Open or Closed
CAR 1												
CAR 2												
CAR 3												
NM 1												
NM 2												
NM 3												
ADR 1		Please provide an output showing the calculated growth increment.	4.3.1	The calculated growth increment for the project and baseline stands from RPI onward can be determined, respectively, from rows 6-8 and 9-11 in the tab "WS_ALL_Report" in the ERT calculations worksheet, and for growth between RPI start and RPI within the tab "Initial OCS Calculation".	Thank you for the provided data, this item may be closed.							Closed
ADR 2		Please provide the mill slips from listed on tab ADR 2.	4.3.4	Please see the folder "ADR2 Supporting Docs" for a file containing the requested mill slips.	Thank you for the provided mill slips, this item may be closed.							Closed
ADR 3		Please provide the calculations used to create the local area weighting found in 'SG_BarkPct_PMI_Spp' tab of ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20241125'.	4.3.4	The query provided is based upon Query 15 in the carbon tool, which is a local area summation of species across the project irrespective of strata. We have included the source data in the folder "ADR3 Supporting Docs" in the supplementary data.	Thank you for the provided calculations, this item may be closed.							Closed
ADR 4		Please provide the Professional Forester's attestation with all necessary sections filled out as an appendix to the GHGP.	4.1.2.1, 4.1.2.2, 4.1.2.3, 4.1.3.1, 4.1.3.2	Please see "ACR910 Professional Forester Attestation_20250127_signed.pdf"	Thank you for the provided attestation, this item may be closed.							Closed
ADR 5		Please provide the Baseline Harvest Schedule Calculation file used to inform the 'WS_All_Report' tab of ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20241125'.	4.3	Included as part of baseline modeling calculations.	Thank you for the provided data, please provide the HWCMD/baseline cut list (BL_Cutlist) calculations for review.	An additional file (ACR910 NE Carry Baseline Cutlist Treatat HWP Calculation 06152025.xlsx) showing the breakdowns used in the calculation of HWCMD in the baseline has been provided as part of the updated baseline modeling package.	Thank you for the provided BL Cutlist, this item may be closed.					Closed
ADR 6		Please provide the snag fall down model output data.	4.3.3.1	Please see "ACR910 Snag Model Output Inventory Projection v1.0_20250211.xlsx", included as part of the baseline modeling calculations.	Thank you for the provided model, this item may be closed.							Closed
ADR 7		Please provide the soil site index data.	4.3.1	Included as part of baseline modeling calculations.	Thank you for the provided .out files, this item may be closed.							Closed
ADR 8		Please provide the PVS .out files.	4.3.1	Included as part of baseline modeling calculations.	Thank you for the provided .out files, this item may be closed.							Closed
ADR 9		Please provide spatial data of the harvest areas.	4.3.4, 5.2.1	The requested data has been provided in the folder "ADR9 Supporting Docs". Two files are provided, representing harvests on the two blocks of the assets.	Thank you for the provided .out files, this item may be closed.							Closed
ADR 10		Please provide the two documents associated with the "audit report" as described in the "Inventory Audit (OASIS)" section of Appendix B: Fallen Timbers Carbon Inventory Spec 2023.	7.1	The requested data has been provided in Appendix B, as well as in the folder "ADR10 Supporting Docs" in the provided supplementary data.	Thank you for the provided inventory audit results, this item may be closed.							Closed
ADR 11		Please provide the calculation of the risk buffer as an appendix of the GHGP.	ACR Tool for Reserve Risk Analysis and Buffer Pool Contribution Determination	Please see the provided PDF of the calculations in Appendix L, as well as in the folder "Risk Buffer Calculations" in the provided supplementary data.	Thank you for the provided data, this item may be closed.							Closed
ADR 12		If available, please provide spatial evidence of the deeds referenced in 'Appendix A: QUITL-2" (the parcels by Crystal, Maine).	4.1.1	The requested data has been provided in the folder "ADR12 Supporting Docs" in the provided supplementary data. Some of the boundary file includes non-forest areas that is not included within the project area.	Thank you for the provided ownership spatial data, this item may be closed.							Closed
ADR 13		Please provide the contact information of the local forest practices inspector.	4.1.2.1	The PP has provided Robby Gross as the best inspector contact in the region. He is the director of Maine's Forest Protection Division. His address is 22 State House Station, Augusta, ME 04333, and his phone number is (207)287-2791.	Thank you for the provided contact information, this item may be closed.							Closed
ADR 14		Please provide the documents referenced in the 'Appendix F: NECarryWoodlands_ModelingAssumptions', 'Productivity Costs and Best Management Practices for Major Timber.pdf' and '2022 Stumpage Price Report by Maine County_ Unit.pdf'.	4.1.2.2, 4.1.2.3	The mentioned documents have been provided in the folder "ADR14_Supporting_Docs" in the provided supplementary data.	Thank you for the provided baseline, this item may be closed.							Closed
ADR 15		Please provide geospatial data of the snr boundaries.	4.1.2.2, 4.1.2.4	We have provided a shapefile of SMCs in folder "SM2" of the provided supplementary data.	Thank you for the provided snr data, this item may be closed.							Closed
ADR 16		Following an intersection of the provided harvest shapefiles and the Maine LUPC zones (https://maine.hub.arcgis.com/maps/maine-lupc-zones-layer/about?l), an intersection of 1.6 acres with the P-FW LUPC subdistrict was found. Please provide the harvest permits required by Chap 27: Standards for Timber Harvesting and Timber Harvesting Related Activities within Unorganized and Designated Areas of the State of Maine. Please see tab ADR 16 for geographic location.	4.2	As per the PP, the harvest activity in the area was undertaken in an old harvest. No harvest was performed and thus no permit was required. An email with the PP's forester has been provided.	Thank you for the provided correspondence regarding the harvest and LUPC zones, this item may be closed.							Closed
ADR 17		Following an intersection of the provided harvest shapefiles and the Maine LUPC zones (https://maine.hub.arcgis.com/maps/maine-lupc-zones-layer/about?l), an intersection of 59.1 acres with the P-FW LUPC subdistrict was found. Please provide the confirmation of consultation with the Department of Inland Fisheries and Wildlife per MPFS Rule Chap 27: Standards for Timber Harvesting and Timber Harvesting Related Activities within Unorganized and Designated Areas of the State of Maine. Please see tab ADR 17 for geographic location.	4.2	As per the PP, the harvest activity in the area was Precommercial spacing work (not harvest of merchantable stands), which does not require consultation. An email from the PP's forester has been provided for documentation.	Thank you for the provided correspondence regarding the harvest and LUPC zones, this item may be closed.							Closed
ADR 18		Please provide a common practice evaluation in the GHG plan in line with the requirements of methodology.	2.4	After conversation with ACR and the VVB, it has been determined that the usage of ARB Superventions fulfills the requirements stipulated in Section 3.2 of the ACR 2.1 Methodology.	Thank you for the response, this item may be closed.							Closed
CR 1		In a recalculation of strata acres in 'ProjectArea_wStrata_20240716.xlsx', using the Area and US Survey Acres settings in ArcGIS Pro, several stands were found to have different acres than what is in the attribute table. Please clarify. See tab CR 1 for detail.	2.1	The mismatch of data has been corrected by recalculating area of the cells. An acreage comparison has been provided in the folder "CR1 Supporting Docs" in the supplementary data. Additionally, the updated shapefile can be seen within the above request spatial data.	Thank you for the clarification regarding the project acreage, this item may be closed.							Closed
CR 2		In the 'Sheet2' tab of ACR910_NECarry_Harvests Volume RPI, mill slips from some dates within the RP are filtered out. Please clarify.	4.3.4 Step 1 & 5.2.1	These excluded mill slips represent harvests that occurred prior to the inventory measurement date. The impact of these harvests is observed within the measured plot/tree data.	Thank you for the clarification regarding the mill slips, this item may be closed.							Closed
CR 3		Please clarify the verifiable methods being applied for the calculation of missing biomass.	4.3.2 Step 2	Please see page 9 of the project's Inventory Specification, where our stated methods for calculating missing biomass are detailed. Additionally, Section D1 in the GHGP describe the attributes collected in the field, including missing biomass.	Thank you for the clarification regarding the defect. As this is a value collected solely in the field with no extra calculations, this item may be closed.							Closed
CR 4		In 'WHP_PMI_Calc' tab of ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20241125', please clarify the source of the 0.028137 Cu Mt/Cu Ft constant.	4.1.4 Step 1.1, B.1, & 5.2.1	This value has been provided by ACR in B-2.1 IFM protocol, which can be seen in Section 4.3.4.	Thank you for the clarification. This factor appears to be derived from 62.4/2204.6, but it has been rounded down instead of using the full value. Please clarify.	The factor has been updated to reflect the official ratio based on Table 6 in ACR 2.1 from 62.4/2204.6, but it has been rounded down instead of using the full value. Please clarify.	Thank you for the clarification, please clarify why the conversion to cubic meters to cubic feet is taking place, when the conversion from cords to cubic feet is being done, instead of multiplying by the weight of water found in the wood handbook (see page 6-22 of the wood handbook) and dividing by 2,204.6 pounds/metric ton.	The ERT Calculations have been edited to calculate HWP as requested.	Thank you for the clarification, the updated calculations have been reviewed and this has been confirmed. This item may be closed.			Closed
CR 5		In 'SG_BarkPct_PMI_Spp' tab of ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20241125', 12% moisture content specific gravities are being utilized instead of the appropriate green specific gravity by species. Please clarify.	4.3.4 Step 1.1, & 5.2.1	Please see revised workbook "ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20250213.xlsx", this has been corrected to reflect the proper green weights.	Thank you for the updated specific gravities, this item may be closed.							Closed
CR 6		Please clarify which product class popple falls into. In the 'WHP_PMI_Calc' tab of ACR910 ERT Workbook ACR v2.1_RemovalsOnly_20241125' no mill efficiency or product proportion is being applied to R.	4.3.4 Step 1.1, & 5.2.2	Popple falls into the HW Pulp category. Corresponding changes in the GHG Workbook and project documentation has been made to reflect so.	Thank you for the clarification regarding the popple class, this item may be closed.							Closed

CR 7	In 'WHP_Pht_Calc' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20241125', equation 7 is not being applied to the 'WV%_Total' calculations from Miles and Smith 2009. Please clarify.	4.3.4 Step 1.1 & 5.2.3	Fisher's application of the equation is consistent with the coefficients specified in the paper. It is therefore unclear how the calculations differ from the reference.	Equation 8 was meant to be referenced in the item, apologies for the error. As Step 1.8.1. of section 4.3.4 converts volumes of WHPs to lbs biomass, equation 8 is also needed.	Equation 8 is not used in project calculations. The intention of the included screenshot was to provide to bark volume calculation. Thus, we have included equation 7 for clarity. The developer accounts for the removal of bark from cord volume in rows 46-52 in the spreadsheet sheet. Here, the calculations multiply the provided cord volumes by (1 - Bark Volume %) to remove the percentage of cord bark volume by species. This same calculation has been successfully used by the developer on all projects verified and registered under the ACR PMA methodologies to date.	Thank you for the clarification regarding the calculation of bark ratio, this item may be closed.					Closed
CR 8	In 'WHP_Pht_Calc' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20241125' products are being applied via proportion when they are already denoted as log or pulp products. Please clarify.	4.3.4 Step 1.1 & 5.2.2	Please see the revised ERT calculation workbook 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20250215.xlsx', we have identified mischaracterized products and have made corresponding changes.	Thank you for the clarification and updated product allocation. In 'WHP_Pht_Calc' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20250215', please clarify why wood products are summed and split into percentages when the products are already delineated into the separate product classes.	These additional data aggregation steps are done to format data to make it usable in the calculation of Mill Efficiency Components, as seen in row 76.	Thank you for the clarification regarding the new product allocation this item may be closed.					Closed
CR 9	Please clarify if 'MasterPlots.shp' is the original fishnet used for plot allocation. If it is not, please provide the original fishnet used for plot allocation.	7.1	The most recent layer reflecting the original fishnet used for plot allocation is found in 'FishnetIntersect_Master.shp', which is provided in the folder 'CR9 Supporting Docs' in the provided supplementary data.	Thank you for the clarification regarding the fishnet, this item may be closed.							Closed
CR 10	Please clarify if 'Appendix D: GNM Management Plan.pdf' is being used as evidence of the conservation easement in the 'Risk' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20241125'. If it is not, please provide evidence of the conservation easement.	ACR Tool for Reversal Risk Analysis and Buffer Pool Contribution Determination	Additional evidence has been provided in the folder 'ConservationEasement' of the provided Supplementary Data to add detail to the conservation easements considered on the property.	Thank you for the clarification regarding the conservation easement, as well as the provided file, this item may be closed.							Closed
CR 11	In an intersection of 'Phts', 'Strata', and 'ProjectArea_wStrata_20240716', several plots were found to not be in agreement as to which strata they fell in. Please clarify. See tab CR 11 for list.	3	Plots_strata properly aligns with the strata assignments in the inventory 'ProjectArea_wStrata_20240716'. It is important and should not be considered a further analysis. Thus, it is removed from the attached package.	Thank you for the clarification regarding 'ProjectArea_wStrata_20240716'. However, following the same process with 'ProjectArea_SMA2_LUPC_Township_City_Harvest_Integrated' and 'ProjectArea_wStrata_20241125' within the provided 'NortheastCaryWoodlands_GIS_Updated_20250204.gdb' the same issues were found. Please clarify.	We have addressed this misalignment in strata by connecting the two mentioned layers with the overlapping strata assigned and duplicated in 'Phts'. Strata updated layers can be found in 'NortheastCaryWoodlands_GIS_Updated_20250404.gdb'.	Thank you for the updated file, this appears accurate for all plots except for plot 79, which is listed as MW in 'Phts', 'Strata' but in 'ProjectArea_SMA2_LUPC_Township_Integrated' it falls within a SW stand. Please clarify.	The developer has made the necessary changes in the raw data, and has correspondingly updated project modeling components.	In an intersection of 'Phts', 'Strata' and 'WV_20250701_PMA2', which was then compared to 'Pht_City_Harvest_LINEREF' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20250718_EXTERNAL', several plots did not line up spatially with what they were modeled as. Please see tab CR 11.1 for plot manifest. Please clarify.	The Woodstock spatial layer provided had not fully accounted for all MW areas, which caused the lack of alignment. Said layer has been corrected, the project has been reupdated, and associated metrics have been updated. Please see 'NortheastCaryWoodlands_Updated_20250908.gdb' for the updated GIS data.	Thank you for the clarification and updated data. The data was reviewed and the plots-strata alignment was confirmed. This item may be closed.	Closed
CR 12	Please clarify how the pixel count of the WHP 2023 was derived in the 'Risk' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20241125'.	ACR Tool for Reversal Risk Analysis and Buffer Pool Contribution Determination	The WHP 2023 map was clipped to the project using 'Clip Raster', with the boxes checked for both 'Use Input Features for Clipping Geometry' and 'Maintain Clipping Extent', as it was determined that this version of clipping the raster yielded the closest approximation to the project area feature class.	Thank you for the clarification regarding the calculation of the fire risk pixel count, this item may be closed.							Closed
CR 13	There appears to be 12.85 acres of overlap between the project area and ACR75A Anew-Alagash Headquarters Forestry Project with Anew Carbon Development, LLC. See tab CR 13 for more details. Please clarify.	2.1	Fisher Carbon does not have access to the spatial data presented within the CR13 tab, and it is not available on the ACR registry website or any other known public records. Therefore, it does not appear there is any verifiable mechanism by which the Project Proponent would be able to assess and address this apparent discrepancy observed by the VRS. All areas within the project have been confirmed to be owned by the Project Proponent as demonstrated by the documentation presented within Appendix A - Ownership.	The project area overlaps with an existing project that is validated and verified. Please clarify.	We have remodeled the project to remove any potential overlaps with the mentioned project boundary, leading to a reduction in 15 acres to the project area. A new baseline modeling package has been created to reflect these changes. Such is the same with supporting documentation and spatial data.	Thank you for the updated project boundary, the overlap is no longer present. In a recalculation of strata areas in 'ProjectArea_SMA2_LUPC_Township_Integrated', using the Area and US Survey Acres settings in ArcGIS Pro, several stands were found to have different areas than what is in the attribute table. Please clarify. See tab CR 13.1 for details.	The acreages have been updated. We have found the acreage values to be consistent with other acreages calculated for the project. Upon secondary internal review, these values are consistent. The developer uses International Acres for future reference.	Thank you for the clarification. The updated acreage has been reviewed and confirmed. This item may be closed.			Closed
CR 14	Please clarify if the provided inventory data was digitally recorded or paper tallied.	7.1	The inventory contractor for the project has confirmed that inventory data was digitally recorded.	Thank you for the clarification regarding the inventory systems, this item may be closed.							Closed
CR 15	Please clarify if the project is enrolled in other environmental asset programs for non carbon benefits.	4.1.2.1	The project is not enrolled in any other environmental asset programs.	Thank you for the clarification regarding environmental assessment programs, this item may be closed.							Closed
CR 16	Please clarify if the final mill capacity in 'Appendix F: ACR910_MillCapacityAnalysis_08062024' used to support the baseline harvest scenario is using the mill capacity of each stand independently.	4.1.2.3	The two primary areas were run independently given their contiguous nature. The overall baseline assertion in the model falls well below significant capacity threshold of each area in the mill capacity analysis.	Thank you for the clarification regarding the mill capacity analysis, this item may be closed.							Closed
CR 17	Pellet mills were found to be utilized in the mill capacity analysis following a review of 'Appendix F: ACR910_MillCapacityAnalysis_08062024'. Wood products consumed through combustion cannot carry 100-year storage factors. Please clarify.	4.3.4, 4.1.2.3	An updated version of the mill capacity analysis that excludes pellet mills has been provided to the VRS in Appendix F.	Thank you for the updated mill capacity analysis, this item may be closed.							Closed
CR 18	Please clarify if there is a minimum acreage that triggers updates to the project boundary or carbon inventory due to natural disturbance.	5.1	A minimum threshold of 20 acres is used to trigger updates to the project in the event of natural disturbances. The GINGPP, specifically section D2, has been updated to reflect this threshold.	Thank you for the clarification regarding the inventory disturbance threshold, this item may be closed.							Closed
CR 19	Please clarify what "Siftor", which is referenced in 'Appendix F: NECarryWoodlands_ModelingAssumptions' and in the Martin Habitat. This section of 'ACR910 GHG Project Plan_20241125'.	4.1.3.1	The content of this finding was erroneous, and has been updated accordingly.	Siftor is still mention referenced in page 35 of 'ACR910 GHG Project Plan_20250220'. Please clarify.	The developer has made the required changes.	Thank you for the updated GHG plan, this item may be closed.					Closed
CR 20	In the 'Shiculture' tab of 'Appendix F: NECarryWoodlands_ModelingAssumptions', please clarify why silviculture regimes not referenced in 'ACR910 GHG Project Plan_20241125' are being used as modeling assumptions.	4.1.3.1	The silviculture regimes mentioned in the GINGPP accurately reflect conditions in the field. The modeling assumptions have been adjusted to reflect the regimes referenced within the GINGPP.	Following a review of the .out files, no instances of the 'Group Thin' or 'Martin habitat' prescriptions happening were observed. Please clarify.	In the optimization step of the Woodstock model, the pine martens thinning prescriptions were available, but in the final model scenario, it was not chosen by the model. Thus, we have decided to remove any mention of this treatment from project documentation. The group selection prescriptions are labeled as 'G' acres but are in effect group selection due to application of constraints on basal area and total area harvested.	Thank you for the clarification and updated GHG plan, this item may be closed.					Closed
CR 21	Following an intersection of provided harvest shapefiles and 'Phts', 'Strata', plots 292, 432, and 500 were found, all of which were inventoried on or after 10/13/2023. Please clarify if they were harvested before or after inventory.	5.1	Plots 292 ND 432 were collected following harvests in each respective area. Plot 500 was collected prior to harvest, but the harvest occurred in 2024, outside of RP1. The developer will take the harvested area into account in RP2 calculations.	Thank you for the clarification regarding the timing of harvest on these plots, this item may be closed.							Closed
CR 22	Some stands in the provided harvest shapefile have YRS values outside of the RP data (2023), and their township designations do not align with the ones referenced in 'Sheet2' of 'ACR910_NECarry_Harvests Volume RP1'. Please clarify if these stands were harvested within the RP.	5.1	The data has been filtered to only include data relating to harvests in RP1. The edited data can be found in the shared folder 'SupplementaryData_RP2'.	Thank you for the clarification and refined harvest shapefile data, this item may be closed.							Closed
CR 23	Following a review of the 'RLC_RP151at' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20250225' the calculated growth increments in columns AP and AQ do not match the increments found in the 2033 entries found in 'YRS_TreeList_RP151at' table of 'ACR910 NE Carry PVS Output DB v4.0_20250225'. Please clarify.	4.3.1	The VRS has confirmed that column 'DG' in the Output DB file represents average annual diameter growth inside the bark. For degree precision, outside bark diameter growth is used instead, as inside bark measurements consistently overrepresented degrowth conditions, resulting in predicted diameter falling below measured DBH values. This difference in measurement variables explains the misalignment in growth increment, as DG does not report the growth increments measured in AP and AQ.	Thank you for the clarification regarding the growth increments, this item may be closed.							Closed
CR 24	Following a review of the 'WV_M_Report' tab of 'ACR910 ERT Workbook ACR v2.1_RemovalOnly_20250225', the standing dead stock falls by an average of ~36,000 tons over the first ten years of the baseline model. Following a review of the 'YCS Snag Model Output' tab of 'ACR910 Snag Model Output Inventory Projection v4.0_20250221' 48 out of 264 stems remained after 10 years while it is understood a strong percentage of these are subject trees, this is an aggressive loss in standing dead trees over. Please clarify.	4.3.3	The developer agrees that the fall down ratio is aggressive, but these values are calculated using an authoritative methodology (The PVS Fire and Fuel Extension) that has been used throughout the business lifetime of the developer. The developer has no data to suggest that this model has any history of inaccuracy. The tab 'YCS Snag Model Output' in "ACR910 Snag Model Output Inventory Projection v4.0_20250221" contains a full record of snags from the inventory year (Columns 2023) and how many remain (Column "Standing Density") at 10 year intervals (Column "Model Year"). The tab "Snag Model Results Example" can be used to verify residual standing dead density for any inventory tree projected ahead over the 100 year model horizon, or until the last snag has fallen. The plot table can be adjusted for the target model year for evaluation with a plot filter, then the explicit FFE calculation for any individual tree can be tested against our snag model output by changing the █ calls in cells RP8.R15.	Thank you for the clarification regarding the mortality modeling, this item may be closed.							Closed

[illegible]