American Carbon Registry (ACR)
Cleveland Metroparks/18 Reserves Forest Carbon Project
Validation/Verification Report

Offset Project Name:	Cleveland Metroparks/18 Reserves Forest Carbon Project
ACR Project ID	ACR586
American Carbon Registry Standard	ACR Standard v6.0
Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands	Version 1.3 (April 2018)
Reporting Period:	15 January 2020 – 31 December 2020
Aster Global Project Number:	20090.00
Report Date:	V1, 28 October 2021

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1 Executive Summary

Aster Global Environmental Solutions, Inc., (Aster Global) prepared this validation and verification report in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents verification findings of the *Cleveland Metroparks/18 Reserves Forest Carbon Project* (hereafter, referred to as "*Project*") – prepared by Cleveland Metroparks and The Climate Trust (hereafter referred to as "*Project Proponent*"). The project validation and verification were conducted as part of ACR's program requirements for GHG offset projects.

By ACR definition, the project is considered an improved forest management project (IFM). Project lands are located within Cuyahoga, Lake, Lorain, Medina, and Summit counties in Ohio. As stated in Section A5 of the GHG Plan, the projects goals are to "increase carbon sequestration by reducing harvest and maintaining mature forest cover, among other objectives, such as improving ecosystem resilience, increasing wildlife habitat, reducing invasive species presence, and growing research and monitoring of natural systems."

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on 8,961 acres on non-contiguous tracts. The project asserts net emissions removals (sequestration) of 160,994 $MtCO_2e$ for the reporting period (15 January 2020 – 31 December 2020).

The validation/verification objective included an assessment of the likelihood that implementation of the planned GHG project would result in the GHG emission removal/ enhancements as stated by the project developer (ISO 14064-3:2006). The objective was to ensure that the project was in compliance with the ACR Standard the ACR Validation and Verification Standard, and the selected methodology criteria. Aster Global assessed the GHG emission removals of the IFM project.

Aster Global confirms all validation and verification activities including objectives, scope and criteria, level of assurance and the GHG Project Plan's adherence to the ACR Standard (and validated GHG Project Plan) as documented in this report, are complete and concludes without any qualifications or limiting conditions that the *Project* meets the requirements of ACR.

The GHG assertion provided by the Cleveland Metroparks and verified by Aster Global has resulted in the net GHG emission removal of 160,994 $MtCO_2$ equivalents by the project during the verification period/reporting period 15 January 2020 – 31 December 2020).

2 Introduction

This validation /verification report is prepared in accordance with the outlined requirements of the American Carbon Registry's (ACR) Standard. Aster Global presents validation and verification findings of the *Project* – prepared by the *Project Proponent.* The project validation and verification were conducted as part of ACR's program requirements for GHG offset projects (Improved Forest Management). Aster Global is accredited by the American National Standards Institute under ISO14065:2013 for greenhouse gas validation and verification bodies including ISO 14064-3:2006, ISO 14065:2013, and validation/verification of assertions at the project level for Land Use and Forestry (Group 3) and is approved to validate/verify for ACR.

The GHG Project Plan validation and implementation verification included carbon sequestered through IFM on non-contiguous tracts spanning 8,961 acres. The project asserts net emissions removals (sequestration) of 160,994 $MtCO_2e$ for the first monitoring period (15 January 2020 – 31 December 2020).

2.1 Contact Information – Roles and Responsibilities

Project Owner / *Project Proponent*:	Rosalina Fini, Chief Legal and Ethics Officer Phone: (216)-635-3216 Email: rmf1@clevelandmetroparks.com
Accredited V/V Body:	Aster Global Environmental Solutions, Inc. 3800 Clermont St NW North Lawrence, Ohio 44666
	Shawn McMahon-Lead Verifier
	Caitlin Sellers-Senior Internal Reviewer
	Mansfield Fisher-Team Member
	Taek Joo Kim-Team Member
	Eric Jaeschke-Team Member
	Matthew Perkowski-Team Member
	Richard Scharf – Team Member
	Caris Lyons-Trainee
	Natalie Hammer-Trainee
	Janice McMahon-QA/QC

2.2 Project Description

By ACR definition, the *Project* is considered an improved forest management project (IFM). Project lands are located within Cuyahoga, Lake, Lorain, Medina, and Summit counties in Ohio. As stated in Section A5 of the GHG Plan, the projects goals are to "increase carbon sequestration by foregoing significant timber harvesting and maintaining mature forest cover, among other objectives, such as improving ecosystem resilience, increasing wildlife habitat, reducing invasive species presence, and growing research and monitoring of natural systems." The baseline scenario involves even-age regeneration harvest staged over 5 years and left to naturally regenerate from advanced regeneration, stump sprouts, and seed source.

2.3 Objective

The GHG Project Plan validation/verification objective included an assessment that the implementation of the GHG *Project* resulted in the GHG emission removals/enhancements as stated by the project developer (ISO 14064-3:2006). The objective was to also ensure the *Project* was in compliance with the ACR Standard and that Aster Global met the ACR Validation and Verification Standard criteria.

2.4 Criteria

The criteria followed by Aster Global included ISO 14064-3, ISO 14065, and the verification guidance documents provided by ACR located at https://americancarbonregistry.org/carbon-accounting/standards-methodologies. These documents included:

- *ACR Carbon Registry Standard (v6.0)*
- *ACR Validation and Verification Standard (v1.1)*
- *Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands (v1.3)*
- *ACR Tool for Risk Analysis and Buffer Determination v1.0*

2.5 Scope

The scope of the validation and verification generally included the GHG Monitoring Report; GHG project implementation scenario; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The geographic scope was defined by the project boundary, which included the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the *Project* is defined below.

Baseline Scenario	The baseline scenario represents an aggressive harvest regime, targeted to maximize net present value at a 4% discount rate, typical of practices in the project region. The baseline practice involves patch cuts and group selection cuts staged over 5 years and left to naturally regenerate from advanced regeneration, stump sprouts, and seed source. The baseline scenario incorporates many conservative assumptions which are described in section B5 of the GHG Plan. Ultimately, 40% of total forest canopy cover will be retained as reserves within each reservation in the project area.
Activities/ Technologies/ Processes	Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands version 1.3
Sources/Sinks/ Reservoirs	Above-ground biomass carbon (Included) Below-ground biomass carbon (Included) Standing dead wood (Included) Lying dead wood (Excluded) Harvested wood products (Included) Litter/Forest floor (Excluded)

	Soil organic carbon (Excluded) Emissions from biomass burning (Included) Market Leakage (Included)
GHG Type	CO_2
Project Location	The project is located in parcels within Cuyahoga, Lake, Lorain, Medina, and Summit counties in Ohio, adjacent to the city of Cleveland.
Project Boundary and Time Period	The project area is comprised of 8,961 acres. Project Start Date: 15 January 2020 Project Crediting Period: 15 January 2020 – 14 January 2040 Verification Period: 15 January 2020 – 31 December 2020

2.6 Level of Assurance

The level of assurance was used to determine the depth of detail that the verifier (Aster Global) placed in the Verification and Sampling Plan to determine if there were any errors, omissions, or misrepresentations (ISO 14064-3:2006). Aster Global selected samples of data and information to be verified to provide *reasonable* assurance and to meet the materiality requirements of the project (ACR Validation and Verification Standard). ACR considers verification to be a risk-based process, where the verifier examines a sufficient amount of data and uses the verifier's professional judgment to provide a *reasonable* assurance.

2.7 Materiality

Materiality is a concept that the individual or aggregation of errors and omissions could affect the GHG assertion and the decisions of the intended users. Materiality was also used as part of the Validation/Verification and Sampling Plan design to determine the type of verification processes used by Aster Global to minimize the risk of not detecting a material misstatement. ACR's materiality threshold is +/-5% of the GHG project's emission reductions or removal enhancements. In other words, ACR requires that any differences between emission reductions/removals claimed by the *Project Proponent* and estimated by the verifier be immaterial (less than +/- 5%). Individual or aggregation of errors or omissions greater than the ACR materiality threshold of +/-5% require re-stating before verification statements can be accepted by ACR.

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

For this Monitoring Period, the calculation is as follows:

Materiality Threshold	
Contributions to Offset Materiality by Type ($mTCO_2e$):	
Total reported GHG Reductions	160,994
Project Emission Reduction Assertion	160,994
Verifier Emission Reduction Assertion	160,994

[(160,994– 160,994)/ 160,994]*100	0.00%
% Error	0.00%

As the percent error was less than 5%, the Offset Validation and Verification Team confirms there is no offset material misstatement. The Issues Log, containing all information for determination of the offset material misstatement, has been compiled and is attached as Appendix A.

A quantitative uncertainty assessment was performed as required by ACR. This involved an examination by the audit team where reported uncertainty typically specifies a quantitative estimate of the likely difference between or dispersion among reported values and a qualitative description of the likely causes of said differences. The major sources of quantitative uncertainty assessed by the audit team included:

- Estimation or model: quantification methods and mathematical equations;
- Parameter: quantifying parameters in method (emission factor, activity data);
- Systematic: estimation bias (e.g., non-representative data, faulty equipment);
- Statistical: random variability of sample data

Quantitative uncertainty was primarily evaluated through independent data checks of the proponent's quantification materials. No differences were found using this method of quantitative uncertainty assessment. Please see Section 4.6.8 of this report where the impacts of Total Project Uncertainty (UNC_t) are reported. The audit team found no differences or discrepancies in ERT issuance.

Related to the uncertainty assessment, the audit team also evaluated; "whether the project data and information supporting the GHG assertion were based on assumptions and industry defaults, future projections, and/or actual historical records (ACR Validation and Verification Standard v. 1.1 Chapter 12). It was determined that the project data and information supporting GHG assertions were of high quality. The project was confirmed to have adopted a sensible and appropriate approach to the grow forward for the inventory. Industry defaults were in line with the audit team's expectations (e.g., CO_2 to Carbon biomass conversion factor of 3.664) and approved IFM methodology.

3 Validation Process and Findings

3.1 Validation Process

The validation process closely followed the guidance provided by The American Carbon Registry, Standard the ACR Validation and Verification Standard, ISO14064-3, ISO 14065, and the Aster Global Management System and Management System Manual.

As defined by ISO 14064-3:2006 (E), "validation is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed validation criteria." Specifically, the project validation included the review of the requirements outlined in the ACR Standard. The assessment included the following items: eligibility criteria, baseline approach, additionality, project boundary, emissions, leakage, selected methodology, data and parameters, monitoring plan design, the process of uncertainty determination and environmental impacts.

3.2.1 ACR Standard Requirements/Eligibility

The project was found to be in compliance with ACR's project eligibility requirements set forth in ACR's Standard. Specifically, the GHG Project Plan outlined and described the following aspects of the project:

- The project started 15 January 2020, which is after the earliest allowable start date of 01 January 2000.
- The *Project Proponent* commits to a minimum project term of 40 years, meeting the ACR project term requirement.
- Only direct emission mitigation is counted.
- Ownership of offsets is clear.
- Ownership titling of land is clear.
- Project lands are eligible because they are eligible to be harvested by the *Project Proponent.*
- Project lands meet the definition of "forestland."

3.2.2 Approved Methodology

The project utilized the following methodology and tools: Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands, version 1.3; and the ACR Tool for Risk Analysis and Buffer Determination, version 1.0.

Aster Global confirms that the project meets the applicability requirements of the methodology under which the project was validated and verified:

- The project occurs on non-federal U.S. forestlands.
- There is clear title to land and timber rights.
- There is clear title to offsets.
- The project area is able to be harvested by the *Project Proponent*.
- The project area meets the definition of Forestland.
- The project activity does not involve any hydrological manipulation of wetlands.
- The project area adheres to an ACR-approved long-term forest management plan.

3.3 Validation Findings and Conclusions

During initial validation, the Aster Global team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project validation process. These NCRs and CLs provided needed clarity to ensure that the GHG Project Plan was in compliance with ACR's Standard. Methodological equations and computational

approach for uncertainty were examined and confirmed to be consistent with the detailed requirements of the methodology for the baseline and project scenarios and overall project computations.

The complete list of validation findings and resolutions has been compiled and located in Appendix A.

Aster Global confirmed all validation activities including objectives, scope and criteria, level of assurance and the GHG Project Plan's adherence to the ACR Standard, as documented in the Validation Report, are complete. Aster Global concluded without any qualifications or limiting conditions that the Project meets the requirements of ACR's Standard.

4 Verification Process, Findings, and Conclusions

The verification process closely followed the guidance provided by ACR Standard, the Validation and Verification Standard, ISO14064-3 and ISO 14065, and the Aster Global Management System and Management System Manual, Section V.03.

As defined by ISO 14064-3:2006 (E), "verification is the systematic, independent and documented process for the evaluation of a greenhouse gas assertion in a GHG project plan against agreed verification criteria". Specifically, the project verification included the review of the requirements outlined in the ACR Standard. The assessment included the following items: project boundary, emissions, leakage, quantification of GHG reductions/removals, monitoring, data and parameters, and adherence to the project-level principals (relevance, completeness, consistency, accuracy, transparency, conservativeness).

Aster Global's verification was generally broken down into four parts: field review, desktop assessment, quantitative review, and meetings/interviews.

4.1 Desktop Assessment

Aster Global reviewed the Monitoring Report to assess conformance with the requirements of the ACR Standard. Key factors that impacted the reported emissions reductions were identified, and a Validation/Verification and Sampling Plan was created to focus on the critical elements presenting potential risk for errors in reported data. These elements included:

- Implementation of appropriate and adequate approach to project boundary definitions by reviewing documentation of project boundaries and ownership status and field conditions relative to clearly delineated ownership extents and control over management activities within the project area
- Implementation of appropriate and adequate approach to baseline emissions calculations by reviewing documentation and field conditions which reflect the most-likely without-project scenario and the emissions resulting from that scenario
- Implementation of appropriate and adequate approach to inventory calculations and modeling by reviewing documentation, reviewing conversion factors, and re-running selected calculations and modeling

- Implementation of appropriate and adequate monitoring by confirming the application of approved/acceptable monitoring practices in the field and the appropriate handling and analysis of field data once collated
- Implementation of appropriate and adequate approach to data and parameters by reviewing data handling practices and reviewing documentation at each step of the data analysis procedure
- Implementation and adherence to project-level principles by reviewing documentation and discussing the application of project-level principles with core staff

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

4.2 Site Visit

Following the initial desk review, Aster Global conducted an on-site assessment of the project lands on 19 – 21 January 2021. The site visit was used to review project records with representatives of the *Project Proponent*, discuss the calculation of carbon pools and sinks, visit random portions of the ownership for reconnaissance and ground-truth of the submitted data, and review the monitoring approach. The verification sample size of 8 plots included approximately 5% of the total inventoried plots.

During the site visit, the following plots were selected for remeasurement as part of field verification:

Plots Visited	Stratum
154	Hinckley (HY)
80	Brecksville (BV)
158	Hinckley (HY)
102	Brecksville (BV)
12	Bradley Woods (BW)
101	Brecksville (BV)
55	Mill Stream Run (MSR)
117	Brecksville (BV)

Field review included the following aspects:

- Accuracy of plot locations, including any plot relocation or dropping.
- Adherence to stratification rules outlined by the project's documentation.
- Adherence to plot measurements methods outlined by the project's documentation and alignment with common professional practice.
- Boundary delineation.
- Feasibility of the baseline scenario.

The plot remeasurements made by Aster Global were utilized to calculate carbon on the applicable pools. This was compared to the project's carbon stocks in a paired two sample t-test for means.

The t-test provided evidence that the mean carbon stocking value produced by the *Project Proponent* on the eight sample plots was not statistically dissimilar to the mean carbon stocking value produced by Aster Global on the same plots. The entirety of the site visit paired with the desk review provided *reasonable* assurance that the carbon inventory was implemented in an acceptable and accurate manner.

4.3 Quantitative Review

Aster Global focused on the quantitative analyses undertaken by the *Project Proponent* to assess the carbon pools accounted for by the project (above-ground biomass, below-ground biomass, standing dead wood, and harvested wood products). Aster Global's review included an assessment of the primary quantitative data supporting the GHG assertion, including the direct sampling of biomass carbon and the use of modeling, as well as the *Project Proponent's* use of allometric methods and equations for calculating tree biomass and calculation of ERTs.

4.4 Meetings/Interviews

During the course of the project verification, Aster Global and the *Project Proponent* held multiple meetings. All other correspondence occurred via email. The details of the meetings are briefly described in the table below.

Date	Attendees	Topics Discussed
13 January 2021	Shawn McMahon Mansfield Fisher Taek Joo Kim Ben Rifkin Julius Pasay	Opening Meeting, preliminary review of verification and sampling plan, review of travel logistics, project timeframes and deadlines.
23 February 2021	Shawn McMahon Mansfield Fisher Taek Joo Kim Ben Rifkin Julius Pasay	FVS/modeling and calculation walkthrough
18 September 2020	Shawn McMahon Ben Rifkin Julius Pasay	Field Planning Meeting, discussion of site visit logistics
19 September 2020	Shawn McMahon Ben Rifkin Julius Pasay Caris Lyons	Field Verification Opening Meeting - opening meeting for the site assessment including general introductions, review of verification and sampling plan if modifications are necessary, discussion of verification finding/resolutions to date.
21 September 2020	Shawn McMahon Ben Rifkin Julius Pasay	Field Verification Closing Meeting - closing meeting for the site assessment including general site visit

	Caris Lyons	findings, comments and questions on the validation/verification process, timing.
12 March 2021	Shawn McMahon Taek Joo Kim Mansfield Fisher Ben Rifkin Julius Pasay	Review of Round 1 findings with project proponent
12 May 2021	Shawn McMahon Taek Joo Kim Mansfield Fisher Ben Rifkin Julius Pasay	Review of Round 2 findings with project proponent
1 October 2021	Shawn McMahon Taek Joo Kim Mansfield Fisher Ben Rifkin	Baseline update modeling/calculation walkthrough
26 October 2021	Shawn McMahon Taek Joo Kim Mansfield Fisher Ben Rifkin Julius Pasay	Closing Meeting - Review of draft validation/verification report -Next steps - Request feedback on process

4.5 Verification Milestones

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues).	20 October 2020
ACR approval of ACR-Specific COI Form	15 December 2020
Opening meeting with *Project Proponent*	13 January 2021
Submission of Validation and Verification and Sampling Plan to *Project Proponent* for approval	13 January 2021
Submission and Receipt of signed Validation and Verification and Sampling Plan to and from *Project Proponent* for approval	14 January 2021
Corrective actions/clarification submitted	04 March 2021 07 May 2021

	21 June 2021
Aster Global completes review	21 October 2021
Aster Global holds closing meeting	26 October 2021
Aster Global finalizes report and submits to ACR and *Project Proponent*	28 October 2021

4.6 ACR Forest Carbon Project Standard Requirements

4.6.1 Eligibility Requirements

The *Project* is an IFM project that is intended to create additional carbon stocks in the project area through the implementation of Cleveland Metroparks improved forest management practices described in the forest management plan (NR_Plan_Final.pdf). The *Project* is in compliance with ACR's Standard. Specific details are located in the Validation portion of this report.

4.6.2 Additionality

Aster Global confirms that the *Project* conducted the proper additionality analysis and conforms to both the methodology additionality requirements and ACR's Three-Prong Additionality Test. The project proponent sufficiently demonstrated in the GHG Project Plan and through the validation/verification process that as of the project start date that the project activities exceed enforced laws and regulations, exceed common practice in the geographic region and forest type, and faced a financial, technological or institutional implementation barrier.

4.6.3 Permanence and Risk Mitigation

The *Project Proponent* commits to a 40-year agreement with ACR. Aster Global confirmed that the *Project Proponent* adequately addressed other potential causes of unintentional reversals including tree death from wildfire, disease, drought, or wind.

The *Project Proponent* utilized the ACR-approved risk assessment tool. Aster Global reviewed and assessed the implementation and outputs of the tool provided by the *Project Proponent* and agrees with the calculated buffer withholding of 20%.

4.6.4 Baseline and Leakage

Aster Global confirms the project baseline as an aggressive harvest regime, targeted to maximize net present value at a 4% discount rate, typical of practices in the project region. The baseline practice involves patch cuts and group selection cuts, staged over 5 years. The baseline scenario incorporates conservative assumptions such as no harvesting within SMZs and including forest reserves in which no harvests will be conducted. Ultimately, in the baseline scenario 40% or 3,808 acres of the total forest canopy cover will be retained in forest reserves. The final baseline scenario was calculated as the maximization of NPV of plausible harvest regimes.

The *Project Proponents* accounted for market leakage by applying a default market leakage discount factor of 40%, per the methodology requirements as project activities decrease total wood

products produced by the project relative to the baseline by 25% or more over the Crediting Period. The calculation of this default market leakage discount factor of 40% was confirmed by Aster Global through independent data checks. The methodology considers any decrease in production would be transferred to forests of a similar type.

4.6.5 Monitoring

Aster Global confirmed the appropriateness and implementation of the project monitoring plan, which details monitored data and parameters, measurements, timing, and data storage procedures.

4.6.6 Community and Environmental Impacts

Aster Global confirms the project's net positive community and environmental impacts and co-benefits including biodiversity, water quality, and natural habitat enhancements. Forests in the project area will be managed by monitoring and removing invasive species, preventing the clearing of mature hardwood trees, and ongoing monitoring of trees with harmful pests and pathogens. Ultimately, these management efforts will protect and enhance the health and diversity of natural resources within the Project Area.

4.6.7 Stakeholders Comments

While the community around the project area does not rely on the property for livelihood, the project addressed stakeholder comments sufficiently. The Reserves exist largely within an urban landscape and are heavily used by private and public interests. The Board of Park Commissioners of the Cleveland Metroparks District meets regularly to discuss all aspects of park management, and board meetings are open to the public and include a public comment period. Periodic updates about the status of the *Project* are expected to be provided at future Board meetings. Additionally, information about the *Project* will be made available on the CMP website.

4.6.8 GHG Emissions Reduction and Removal Enhancements (ERTs)

GHG Reductions or Removals	Units
Baseline Emissions / Reductions	(236,490.6) tCO_2e
Project Emissions	31,833.9 tCO_2e
Leakage	107,329.82 tCO_2e
Uncertainty Deduction Rate	0%[1]
2020 Buffer Pool Contribution	32,199.00 tCO_2e[2]
2020 GHG emission removals total (tCO_2e)	160,994
Total Emission Reduction Tonne(s) (ERTs)	160,994

[1] Please note that the uncertainty was calculated as ~8.02% but was below the 10% ACR threshold.

[2] Please note that the risk buffer of 20% was not deducted, as project elected to source risk from external source.

4.7 Verification Findings

The Aster Global validation/verification team identified non-conformity reports (NCRs) and clarifications (CL). All were addressed satisfactorily by the *Project Proponent* during the project verification process. These NCRs and CLs provided needed clarity to ensure that the project was implemented in accordance with the approved methodology and was in compliance with ACR's Standard.

The complete list of verification findings and resolutions has been compiled and located in Appendix A.

4.8 Verification Results/Conclusions

Aster Global confirms all verification activities, including objectives; scope and criteria; level of assurance; and the Monitoring Report's adherence to the ACR Standard and validated GHG Project Plan, as documented in this report, are complete. Aster Global concludes without any qualifications or limiting conditions that the Project meets the requirements of ACR.

The GHG assertion provided by the *Project Proponent* and verified by Aster Global has resulted in the GHG emission removal of 160,994 tCO_2 equivalents by the project during the verification period/reporting period (15 January 2020 – 31 December 2020).

Submittal Information:

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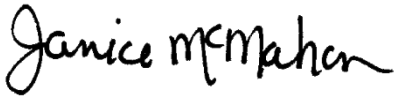
Report Submitted by:	Aster Global Environmental Solutions, Inc. 3800 Clermont St. NW North Lawrence, Ohio 44666
Aster Global Lead Validator/Verifier Name and Signature:	 Shawn McMahon Lead Verifier
Aster Global Internal Reviewer Name and Signature:	 Caitlin Sellers Senior Internal Reviewer
Aster Global Sr. Vice President/Technical Director Name and Signature	 Janice McMahon President
Date:	22 December 2021

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SP: pf 10/28/2021f

Appendix A – Aster Global Verification Findings

Item Number	1
American Carbon Registry Standard Version 6.0, July 2019	Minimum Project Term - The minimum length of time for which a Project Proponent commits to project continuance, monitoring, and verification. - The Minimum Project Term for specific project types is defined in the relevant ACR sector requirements and/or methodology. Project types with no risk of reversal after crediting have no required Minimum Project Term. Project Proponents of AFOLU projects with a risk of reversal shall commit to a Minimum Project Term of 40 years. The minimum term begins on the Start Date, not the first or last year of crediting. The Minimum Project Term is a requirement of the Project Proponent, not necessarily of the landowner (unless the landowner is the Project Proponent). ACR enters into legal agreements only with the Project Proponent. Agreements between Project Proponent and landowner may have a shorter term and/or a "buy-out" option, provided the Project Proponent commits to replace issued ERTs in the event a landowner opts to discontinue Project Activities. See Chapter 4 and Chapter 6. Project Proponents and landowners may continue AFOLU carbon activities beyond the Minimum Project Term, but ACR does not re-quire monitoring or verification unless the Crediting Period is renewed. At the end of the Minimum Project Term, if the Project Proponent does not renew for another Crediting Period and continue monitoring and verification, ACR conservatively assumes that its activities have ceased and retains and may retire any remaining buffer contributions (if applicable).
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Section A3;
Findings - Round 1 (04 March 2021)	The GHG Plan Section A3 States: "The project employs the ACR Standard v6.0 with requisite 40-year minimum project term (=commitment to project continuance, monitoring and verification). The minimum project term begins on the on project start date of January 15, 2020." However, the audit team notes that on page 10 of the GHG plan the project term is incorrectly stated as extending through Jan 14, 2040.
Round 1 NCR/CL/OFI	CL: Please correct the language on page 10 of the GHG Plan.
Round 1 Response from Project Proponent (08 April 2021)	The project terminates at the end of the day on January 14, 2020, which would be the 365th day of the year.

Findings - Round 2 (07 May 2021)	Thank you for the clarification. This criterion is satisfied. No further action is needed.

Item Number	2
American Carbon Registry Standard Version 6.0, July 2019	Emission or Removal Origin - An emission or removal is direct if it originates from sources or sinks over which the Project Proponent has control. An emission or removal is indirect if it originates at sources or sinks over which the Project Proponent does not have control. - For projects reducing or removing direct emissions, the following requirement applies: The Project Proponent shall own, have control over, or document effective control over the GHG sources/sinks from which the emissions reductions or removals originate. If the Project Proponent does not own or control the GHG sources or sinks, it shall document that effective control exists over the GHG sources and/or sinks from which the reductions/removals originate. For projects reducing or removing nonenergy indirect emissions,9F 10 the following requirement applies: The Project Proponent shall document that no other entity may claim GHG emission reductions or removals from the Project Activity (i.e., that no other entity may make an ownership claim to the emission reductions or removals for which credits are sought).
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	PPD
Findings - Round 1 (04 March 2021)	The PPD references an ownership demonstration document titled "Proof of Ownership Key.xlsx" however this does not appear to have been provided.
Round 1 NCR/CL/OFI	NCR: Please provide the document "Proof of Ownership Key.xlsx" so that ownership can be confirmed.
Round 1 Response from Project Proponent (08 April 2021)	Title and ownership documents have been added to the Dropbox verification folder in a folder titled "Ownership", which contains all relevant deeds to parcels included in the project.
Findings - Round 2 (07 May 2021)	The audit team reviewed the ownership documents provided and noted that confirmed that the project proponent has control over all parcels with the exception of the parcel with lease number 1495 in Brecksville which appears to have an expired lease term.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the finding.

Round 2 Response from Project Proponent (21 May 2021)	Lease 1495 has a 99 year lease signed in 2005.
Findings - Round 3 (21 June 2021)	The audit team review the 1495 and confirms that the 99 year is in place. This item is closed. No further action is needed.

Item Number	3
American Carbon Registry Standard Version 6.0, July 2019	Regulatory Compliance - Adherence to all laws, regulations, and other le-gally binding mandates directly related to Project Activities. - Projects must maintain material regulatory compliance. To do this, a regulatory body/bodies must deem that a project is not out of compliance at any point during a reporting period. Projects deemed to be out of compliance with regulatory requirements are not eligible to earn ERTs during the period of non-compliance. Regulatory compliance violations related to administrative processes (e.g., missed application or reporting deadlines) or for issues unrelated to integrity of the GHG emissions reductions shall be treated on a case-by-case basis and may not disqualify a project from ERT issuance. Project Proponents are required to provide a regulatory compliance attestation to a verification body at each verification. This attestation must disclose all violations or other instances of non-compliance with laws, regulations, or other legally binding mandates directly related to Project Activities.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The GHG Plan states: "A regulatory compliance attestation will be signed and submitted to a verification body at each verification event. " The MR states that a signed annual attestation has been submitted to ACR; however, the audit team found no evidence of this attestation.
Round 1 NCR/CL/OFI	CL: Please provide a copy of the annual ACR attestation.
Round 1 Response from Project Proponent (08 April 2021)	CMP has provided the annual attestation and it is included in the Dropbox folder.

Findings - Round 2 (07 May 2021)	The audit team confirmed that the annual regulatory compliance attestation has been completed. This criterion is satisfied. No further Action is needed.

Item Number	4
American Carbon Registry Standard Version 6.0, July 2019	REGULATORY SURPLUS - Is there an existing law, regulation, statute, legal ruling, or other regulatory framework in effect as of the project Start Date that mandates the Project Activity or effectively requires the GHG emissions reductions? YES = FAIL NO = PASS
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan C1
Findings - Round 1 (04 March 2021)	Please clarify how the "Cleveland Metroparks 2020: The Emerald Necklace Centennial Plan" does not represent a regulatory framework in effect as the of the project start date that mandates the Project Activity or effectively requires the GHG emission reductions. Additionally, 713.01 of the Codified Ordinance of the Cleveland Metro Parks states "In support and execution of the strategic plan, respective master plans shall be established to guide development and the protection of natural resources throughout the Park District." It is unclear to the audit team how this ordinance does not represent a regulation in effect as of the project Start Date that mandates the Project Activity or effectively requires the GHG emissions reductions.
Round 1 NCR/CL/OFI	NCR: Please address in-line with the finding.
Round 1 Response from Project Proponent (08 April 2021)	The Cleveland Metroparks 2020: The Emerald Necklace Centennial Plan does not provide a requirement to reduce carbon emissions as a specific element of management on the Cleveland Metroparks Property.

Findings - Round 2 (07 May 2021)	The audit team discussed this item with ACR and ACR agrees with the Project Proponents assertion that the Centennial Plan is not a Regulatory Requirement as the Centennial plan could be changed as needed and included any management regime. The audit team reviewed the ownership documents provided and noted that several of the parcels have deed restrictions and/or a conservation easement grant. Specifically, many of the easements/leases require that the property be kept as undisturbed natural areas. It is unclear how these properties pass the Regulatory Surplus test.
Round 2 NCR/CL/OFI	NCR: Please address in line with the finding.
Round 2 Response from Project Proponent (21 May 2021)	we have determined that only one of the deeds (Deed no 1598) has a no harvest requirement. The other deeds with conservation easements allow for cutting and harvesting. The deed restrictions are applicable to the baseline, however, the no cut requirement is not relevant in the case of the regulatory surplus. The Standard provides that: "The regulatory surplus test requires the Project Proponent to evaluate existing laws, regulations, statutes, legal rulings, or other regulatory frameworks that directly mandate the project action, which require specific technical, performance, or management actions." The project action includes an array of activities that improve the forest's capacity for sequestering carbon beyond limiting harvest activity like treatment for pest and disease and/or invasive removal, which can improve forest health resulting in additional tree growth and sequestration of carbon. Deed 1598 states, "Any cutting of trees, ground cover or vegetation, or destroying by means of herbicides or pesticides on the Preservation Parcels is prohibited, other than the removal or control of invasive and noxious species and control activities that are authorized by the 401 mitigation plan approved by the Ohio EPA". As long as no harvest activity occurs in the baseline scenario in this parcel as is specified in the easement, the Standard accommodates the inclusion of this land, "AFOLU projects with easements need to consider the legally binding requirements of the easement if the recordation date is prior to 1 year before the project Start Date. (The constraints outlined in the easement would also need to be included in the baseline scenario within this time frame.)". We will add this 20 acre parcel to the no harvest zone in the Bradley Woods stratum to align with the requirements in the baseline scenario, but we do not believe it should be removed from the project.
Findings - Round 3 (21 June 2021)	After discussion with ACR the audit team agrees with the project proponents assertion that a parcel with a harvest restriction may be included in the project area as long as the specified parcel in the baseline complies with the easement/lease harvest restriction. This criterion is satisfied. No further action is needed.

Item Number	5

American Carbon Registry Standard Version 6.0, July 2019	Financial - Does the project face capital constraints that carbon revenues could address; or is carbon funding reasonably expected to incentivize the project's implementation; or are carbon revenues a key element to maintaining the project action's ongoing economic viability after its implementation? YES = PASS NO = FAIL
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan C3, CMP_InventoryCalcsDEGROWN_20201004_BR
Findings - Round 1 (04 March 2021)	The audit team reviewed section C3 of the GHG Plan and the NPV analysis for the baseline scenario; however, it is unclear which of the specific financial constraints (specified in this criterion) the project faces. The audit team was unable to locate an NPV analysis for the project scenario. As stated in Table 1 of the 2018 report produced by The Trust for Public Land titled "The economic benefits of Cleveland Metroparks", the Cleveland Metroparks generated over $800 million in economic benefits. Furthermore, the Cleveland Metroparks website states that the park system creates $873 million in economic value each year (https://www.clevelandmetroparks.com/about/cleveland-metroparks-organization/finance-reports/economic-impact-study-presented-by-trust-for-publi). As a public entity it is unclear how these economic values are incorporated into Financial Implementation Barriers test.
Round 1 NCR/CL/OFI	NCR: Please further develop the reasoning in Section C3 of the GHG plan to provide a convincing argument that satisfies this criterion. Additionally, provide verifiable evidence to support the reasoning. CL: Please provide the TMS price report that is used. NCR: Please provide an NPV analysis of the project scenario.

Round 1 Response from Project Proponent (08 April 2021)	1. Additional language has been provided in Section E1 under NPV analysis to address this finding. The NPV analysis to justify the baseline is also being used for the financial implementation barrier test, proving that revenue from timber harvesting will far exceed the revenue generated directly from the project activity. The baseline conservatively includes buffers around roads, trails, and parking lots to maintain forest cover, seed source, and structure to conserve aesthetics and other ecological and economic benefits the park provides to the community. 2. The TMS price report has been uploaded to the Dropbox folder Supporting Documents tab. 3. The $873 million in economic value generated by the park system does not represent funds that go directly to the park system. These figures represent economic value generated throughout the community. Additionally, the conservative assumption that a forested buffer will be retained around all public roads, trails, parking lots, and SMZs around rivers will maintain much of the aesthetic and ecological value that the park provides to the public in the baseline scenario. The tax levy that finances a majority of CMP activities is voted on every year by the city. The passage of the levy is not necessarily tied to forest management practices leaving the possibility that baseline harvest operations could realistically take place without additional loss of revenue. An email from CMP is also provided here to document the process by which CMP is funded.
Findings - Round 2 (07 May 2021)	1. The audit team reviewed the updated GHG Plan. Although the audit team understands that without carbon revenue the project activity will not generate additional income. However the GHG Plan states that the baseline scenario is the most profitable. The audit team understands the Financial Barriers test as currently implemented would require demonstrating that the NPV of the project activity (IFM through which carbon credits will be sold) is lower than the NPV of the baseline scenario (timber harvesting). The audit team was unable to locate an NPV analysis for the project activity in which carbon credits will be sold and is requesting a quantitative demonstration as prescribed by the ACR Standard. 2. The audit team reviewed the price report. This finding is closed. 3. The audit team discussed point 3 with ACR. ACR concluded that the broader public benefits that are measured in the Trust For Public Land report don't need to be considered in the NPV scenarios unless there are specific monetary benefits that are going back to Cleveland Metroparks. This item is closed. 4. Please provide the reference for "25% reduction in grant and donation revenue, valued at $14 million in 2019 and divided by 23,000 acres (assumptions, CMP_NPVanalysis_rev2021-03-24.xlsx). "$ 52,080,832 (documented in "CMP_NPVanalysis_*.xlsx")" (page 20, CMP_18Reserves_GHGPlan_rev20210325_BR.docx) is not found within "CMP_NPVanalysis_rev2021-03-24.xlsx". Additionally, please update the GHG plan as needed with respect to this finding.

Round 2 NCR/CL/OFI	CL: Please provide an NPV analysis of the project scenario including revenue from the sale of carbon credits. CL: Please address finding 4.
Round 2 Response from Project Proponent (21 May 2021)	1. Regarding the NPV analysis, language in the Standard relevant to the financial barriers test. It states, "FINANCIAL BARRIERS include high costs, limited access to capital, or an internal rate of return in the absence of carbon revenues that is lower than the Project Proponent's established and documentable minimum acceptable rate." Thus the Standard explicitly does not require the inclusion of carbon revenue in the NPV analysis. See also, guidance from ACR. 2. The reference to the Cleveland Metroparks Budget 2021 has been added to the NPV analysis worksheet. The assumed reduction in grant and donation funding is highly conservative because not all grants are restricted for the purposes of conservation or natural space and the amount grant funding that may be lost in the baseline is substantially lower. The NPV value has been updated in the GHG plan.
Findings - Round 3 (21 June 2021)	1. After discussion with ACR the audit team understands that the approach taken by the project proponent is correct. This item is closed, no further action is needed. 2. The audit team confirms that the reference to the Cleveland Metroparks Budget 2021 has been added to the NPV analysis this criterion is satisfied.

Item Number	6
American Carbon Registry Standard Version 6.0, July 2019	Project title, purpose(s), and objective(s);
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The audit team was unable to find where an explicit purpose is stated within the GHG Plan.

Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion.
Round 1 Response from Project Proponent (08 April 2021)	The purpose of the project has been stated more clearly in section A5 of the GHG Plan.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	7
American Carbon Registry Standard Version 6.0, July 2019	Project location, including geographic and physical information allowing for the unique identification and delineation of the specific extent of the project. Projects implementing a Programmatic Design Approach shall include location information for all sites known at the time of the GHG Project Plan validation;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The audit team was unable to find a description of the physical conditions of the project are described.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion.
Round 1 Response from Project Proponent (08 April 2021)	A description of physical conditions of the parks system have been added to the GHG Plan in Section A4.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	8

American Carbon Registry Standard Version 6.0, July 2019	Physical conditions prior to project initiation;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The audit team was unable to find where physical conditions prior to the project initiation are described.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion.
Round 1 Response from Project Proponent (08 April 2021)	More detailed physical description of the project area has been added to Section A4 of the GHG Plan.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	9
American Carbon Registry Standard Version 6.0, July 2019	Project technologies, products, services, and expected level of activity;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1	It is unclear how this criterion is satisfied.

(04 March 2021)	
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion or clarify for the audit team how this criterion is satisfied.
Round 1 Response from Project Proponent (08 April 2021)	More detail about the technologies, products, and services have been added to Section A6 of the GHG Plan.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	10
American Carbon Registry Standard Version 6.0, July 2019	Roles and responsibilities, including contact information of the Project Proponent, other project participants, relevant regulator(s) and/or administrators of any GHG program(s) in which the GHG project is already enrolled, and the entities holding offset title and land title;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	It is unclear how this criterion is satisfied.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion or clarify for the audit team how this criterion is satisfied.
Round 1 Response from Project Proponent (08 April 2021)	Responsibilities have e been added to the Parties section in A8.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	11

American Carbon Registry Standard Version 6.0, July 2019	Chronological plan for initiating Project Activities, project term, frequency of monitoring, reporting, and verification, including relevant Project Activities in each step of the GHG project cycle;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	It is unclear how this criterion is satisfied.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion or clarify for the audit team how this criterion is satisfied.
Round 1 Response from Project Proponent (08 April 2021)	See section H2: "Project Timeline"
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	12
American Carbon Registry Standard Version 6.0, July 2019	Notification of relevant local laws and regulations related to the project and a demonstration of compliance with them;
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan, Section F1

Findings - Round 1 (04 March 2021)	Although the GHG Plan states that there are no laws or regulations that govern the project, the Ohio Forestry BMPs are referenced but it is unclear how this project is in compliance with the BMPs or if it is not in compliance with Ohio Forestry BMPs.
Round 1 NCR/CL/OFI	CL: Please update the GHG Plan to satisfy this criterion or clarify for the audit team how this criterion is satisfied.
Round 1 Response from Project Proponent (08 April 2021)	Ohio BMPs are not legally enforceable regulations, but are conservatively followed in the baseline and with-project scenarios. Text has been added to the GHG plan to clarify that CMP may implement de minimis harvest during the project lifetime to remove hazard trees or to address small pest and disease outbreaks and will always follow Ohio BMPs when doing so.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	13
American Carbon Registry Standard Version 6.0, July 2019	ACR will permit project-specific deviations to an existing approved methodology where they do not negatively affect the conservativeness of an approved methodology's approach to the quantification of GHG emissions reductions and removal enhancements.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan, Section F1
Findings - Round 1 (04 March 2021)	It is unclear to the audit team whether any project deviations have been applied.
Round 1 NCR/CL/OFI	CL: Please clarify if any project deviations have occurred. If there have not been any project deviations it would be useful to include this statement in the GHG Plan.
Round 1 Response from Project Proponent (08 April 2021)	No deviations have been applied to this project. A note has been added to section F1 to declare this.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	14
American Carbon Registry Standard Version 6.0, July 2019	Project monitoring reports shall be completed for each verified reporting period using the template for Project Monitoring Report available at www.americancarbonregistry.org.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	MR
Findings - Round 1 (04 March 2021)	The incorrect MR template is used.
Round 1 NCR/CL/OFI	CL: Please update the MR to the Version 3 template.
Round 1 Response from Project Proponent (08 April 2021)	The monitoring report has been updated using the most recent ACR monitoring report template (version 3). It has been added to the Dropbox folder as "CMP Monitoring Report 2020_2021-03-04_BR"
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated MR. This criterion is satisfied.

Item Number	15
American Carbon Registry Standard Version 6.0, July 2019	4. An assessment of the project's environmental risks and impacts, including factors such as climate change mitigation and adaptation, biodiversity, air quality, water quality, soil quality, and ozone quality, as well as the protection, conservation, or restoration of natural habitats such as forests, grasslands, and wetlands. The assessment shall: 1) identify each risk/impact; 2) categorize the risk/impact as positive, negative, or neutral and substantiate the risk category; 3) describe how any negative impacts will be avoided, reduced, mitigated, or compensated; 4) detail how risks and impacts will be monitored, and how often and by whom; and 5) describe how positive impacts contribute to sustainable development goals.

Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The audit team reviewed Section F1 of the GHG plan and notes that the NR_Plan_Final.pdf document was not provided to the audit team.
Round 1 NCR/CL/OFI	CL: Please provided the NR_Plan_Final.pdf document.
Round 1 Response from Project Proponent (08 April 2021)	This document has been added to the dropbox folder for review by the auditor.
Findings - Round 2 (07 May 2021)	The audit team reviewed the provided/referenced document. This criterion is satisfied.

Item Number	16
American Carbon Registry Standard Version 6.0, July 2019	This would include emissions reductions in Annex I countries that ratified the Kyoto Protocol, in the EU Emissions Trading System, in the California cap-and-trade program, and in the Regional Greenhouse Gas Initiative. In these instances, offset Project Proponents shall provide evidence that the reductions and removals the project generated have not and will not be used in the emissions trading program or for the purpose of demonstrating compliance with binding limits that are in place in that program or jurisdiction.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	It is unclear to the audit team how this criterion is satisfied.
Round 1 NCR/CL/OFI	CL: Please provide evidence that satisfies this criterion.

Round 1 Response from Project Proponent (08 April 2021)	Statements addressing this requirement are available in Sections G2 and G3 of the GHG Plan. An additional sentence has been added to clarify compliance.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	17
American Carbon Registry Standard Version 6.0, July 2019	ACR accepts projects on all land ownership types—private, public (municipal, county, state, federal, or other), and tribal—provided the Project Proponent demonstrates that the land is eligible, documents clear land title and offsets title, the offsets contract is enforceable, and the Project Activity is additional and meets all other requirements of the ACR Standard. Projects on public lands, like any other project, shall demonstrate that the activity is not required by regulations and meets other additionality criterion. Agriculture and land use projects that generate ERTs with no risk of reversal need not demonstrate land title.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The land is owned by the City of Cleveland and is an eligible ownership category. However, no ownership documents have been provided. Additionally, the audit team noted that there were multiple parcels that were not titled to Cleveland Metroparks but were titled to the US government based on a review of the county level GIS databases. It is unclear how inclusion of these properties is appropriate.
Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence of ownership.
Round 1 Response from Project Proponent (08 April 2021)	Title and ownership documents have been added to the Dropbox verification folder in a folder titled "Ownership", which contains all relevant deeds to parcels included in the project.
Findings - Round 2 (07 May 2021)	The audit team reviewed the ownership documents provided and confirmed ownership for each parcel included in the project area. This criterion is satisfied.

Item Number	18
American Carbon Registry Standard Version 6.0, July 2019	Crediting Period - Crediting Period is the finite length of time for which a GHG Project Plan is valid, and during which a project can generate offsets against its baseline scenario. Crediting Periods are limited in order to require Project Proponents to reconfirm, at intervals appropriate to the project type, that the baseline scenario remains realistic and credible, the Project Activity remains additional, and GHG accounting best practice is being used. This is important because once a project has demonstrated its additionality, it is not required to do so again until applying to renew the Crediting Period. - All AR projects shall have a Crediting Period of 40 years. All IFM projects shall have a Crediting Period of 20 years. Avoided Conversion projects on both forest and non-forest land with land conservation agreements in place35F35 shall have a Crediting Period of 40 years, unless otherwise specified in chosen methodologies. Wetland Restoration/Revegetation projects shall have a Crediting Period of 40 years. The Crediting Periods for agriculture projects that avoid emissions by changing to lower GHG practices and those that include a soil sequestration component will be specified in the applicable methodology. Unless otherwise specified in the methodology, a Project Proponent may apply to renew the Crediting Period by complying with all then-current ACR requirements, re-evaluating the baseline scenario, re-confirming additionality, and using emission factors, tools, and methodologies in effect at the time of Crediting Period renewal. ACR does not limit the allowed number of renewals. Projects that are deemed to meet ACR additionality criterion are considered additional for the duration of their Crediting Period. If regulations or common practice change during the Crediting Period, this may make the project non-additional and thus ineligible for renewal, but does not affect its additionality during the current Crediting Period. If a project chooses not to renew its Crediting Period, it must continue monitoring and verification activities for the duration of the Minimum Project Term.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	This criterion is satisfied. The project crediting period is 20 years (Jan 15,2020-Jan 14,2040). The minimum project term is 40 years (Jan 15, 2020-Jan 14, 2060. The audit team notes that the project crediting period is incorrectly stated in the MR.
Round 1 NCR/CL/OFI	CL: Please update the MR to reflect the correct crediting period.
Round 1 Response from Project Proponent	The project crediting period has been updated in the monitoring report to reflect the correct crediting period.

(08 April 2021)	
Findings - Round 2 (07 May 2021)	The project crediting period has been updated in the monitoring report to reflect the correct crediting period. This criterion is satisfied.

Item Number	19
American Carbon Registry Standard Version 6.0, July 2019	Permanent - Permanence refers to the longevity of removal enhancements and the risk of reversal (i.e., the risk that atmospheric benefit will not be permanent). Reversals may be unintentional or intentional. All AFOLU projects with emissions reductions derived from sequestration have a risk of reversal. - AFOLU Project Proponents shall assess reversal risk using ACR's Tool for Risk Analysis and Buffer Determination,and shall enter into a legally binding Reversal Risk Mitigation Agreement with ACR/Winrock that details the risk mitigation option selected and the requirements for reporting and compensating reversals. Proponents of terrestrial sequestration projects shall mitigate reversal risk by contributing ERTs to the ACR Buffer Pool or using another ACR-approved insurance or risk mitigation mechanism. All projects must adhere to ongoing monitoring, reversal reporting, and compensation requirements as detailed in relevant methodologies and legally binding agreements (e.g., the ACR Reversal Risk Mitigation Agreement).
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan
Findings - Round 1 (04 March 2021)	The ACR risk tool is used. A percentage of credits will be held in a an ACR Buffer Pool. The audit team was unable to find the Reversal Risk Mitigation Agreement that is signed with ACR.
Round 1 NCR/CL/OFI	CL: Please provide the signed Reversal Risk Mitigation Agreement.
Round 1 Response from Project Proponent (08 April 2021)	Signed after ACR review
Findings - Round 2 (07 May 2021)	The audit team notes this is a required form by ACR however the audit team does not review this form as this is ACR's responsibility. The audit team is reasonably sure this Agreement will be uploaded because it is required by ACR.

Item Number	20
American Carbon Registry Standard Version 6.0, July 2019	As set forth herein and in the ACR Standard, concurrent with each issuance of offsets to the project, Project Proponent shall contribute offsets to the Buffer Pool Account equal to the respective annual volumes of offsets being issued within the relevant reporting period multiplied by the Minimum Buffer Percentage.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan, MR
Findings - Round 1 (04 March 2021)	The audit team noted that the Start date of the project as stated in the GHG Plan and supported with evidence is Jan 15, 2020. However, the MR states that the Monitoring period starts Jan 5, 2020. This appears to be an error.
Round 1 NCR/CL/OFI	CL: Please update the MR to reflect the correct start data. Additionally, please update all calculations that would be affected by this, specifically, the CMP_ACR_Calcs_2020_MonReport_2020-11-12_BR workbook.
Round 1 Response from Project Proponent (08 April 2021)	The monitoring report has been updated to reflect this correction. The start date for the project is January 15, 2020.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated MR and confirms this criterion is satisfied. No further action is needed.

Item Number	21
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest	Public non-federal ownerships currently subject to commercial timber harvesting in the with project scenario must:

Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B2
Findings - Round 1 (04 March 2021)	The GHG plan states: "Harvesting is not planned in the with-project scenario." However the audit team understands that harvesting will take place to remove trees infected with pests specifically emerald ash borer. It is unclear if these trees and or other trees will be sold as a result and therefore qualify as commercial harvests.
Round 1 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (08 April 2021)	Harvesting will be de minimis in the project scenario and will only take place to remove hazard trees or to address damage from pest and disease. No commercial harvest is planned.
Findings - Round 2 (07 May 2021)	Thank you for the clarification. This criterion is satisfied. No further action is needed.

Item Number	22

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Project proponent must demonstrate its ownership or control of timber rights at the project start date
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B2
Findings - Round 1 (04 March 2021)	The GHG plan states: "The project area has been under Cleveland Metroparks ownership since 1930 and continues under this ownership." However, No proof of ownership documentation was provided.
Round 1 NCR/CL/OFI	CL: Please provide proof of ownership documents.
Round 1 Response from Project Proponent (08 April 2021)	Title and ownership documents have been added to the Dropbox verification folder in a folder titled "Ownership", which contains all relevant deeds to parcels included in the project.
Findings - Round 2 (07 May 2021)	The audit team reviewed the ownership documents and confirmed this criterion is satisfied.

Item Number	23

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Soil organic carbon - Excluded - Changes in the soil carbon pool are considered de minimis as a result of project implementation
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B4
Findings - Round 1 (04 March 2021)	SOC is excluded however the language in the GHG Plan part B4 for this category references the litter pool
Round 1 NCR/CL/OFI	CL: Please update the language in section B4 for the SOC pool to reflect the appropriate pool.
Round 1 Response from Project Proponent (08 April 2021)	Litter has been changed to soil organic carbon in the appropriate section of the table in B4.
Findings - Round 2 (07 May 2021)	The audit team confirms that SOC is appropriately excluded. This finding is closed. No further action is needed.

Item Number	24

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	CO2 - Burning of biomass - Excluded - However, carbon stock decreases due to burning are accounted as a carbon stock change
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B4
Findings - Round 1 (04 March 2021)	The GHG Plan states "This pool is included. It is conservatively assumed to be zero in the baseline. No logging slash is burnt in either the baseline or with-project cases as part of management practices." However, the methodology states that this pool should be excluded.
Round 1 NCR/CL/OFI	CL: Please clarify how inclusion of this pool is consistent with the methodology.
Round 1 Response from Project Proponent (08 April 2021)	The pool is now listed as "excluded" to align with the methodology.
Findings - Round 2 (07 May 2021)	The audit team confirms that the litter pool is appropriately excluded. This finding is closed. No further action is needed.

Item Number	25
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	N2O - Burning of biomass - Excluded - Potential emissions are negligibly small
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B4
Findings - Round 1 (04 March 2021)	This pool is included. It is conservatively assumed to be zero in the baseline. No logging slash is burnt in either the baseline or with-project cases as part of management practices. However, the methodology states that this pool should be excluded.
Round 1 NCR/CL/OFI	CL: Please clarify how inclusion of this pool is consistent with the methodology.
Round 1 Response from Project Proponent (08 April 2021)	The pool is now listed as "excluded" to align with the methodology.
Findings - Round 2 (07 May 2021)	This pool is appropriately excluded from the project boundary. This finding is closed. No further action is needed.

Item Number	26
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The baseline management scenario shall be based on silvicultural prescriptions recommended by published state or federal agencies to perpetuate existing onsite timber-producing species while fully utilizing available growing space.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Section E1
Findings - Round 1 (04 March 2021)	It is unclear to the audit team how this criterion is satisfied.
Round 1 NCR/CL/OFI	CL: Please clarify how this criterion is satisfied.
Round 1 Response from Project Proponent (08 April 2021)	The baseline management scenario references "0047 - Ohio harvesting guidance.pdf" which has been added to the Dropbox.
Findings - Round 2 (07 May 2021)	The audit team reviewed the provided reference material and confirms this criterion is satisfied.

Item Number	27
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Note that the project activity may contain more than one discrete area of land, that each area must have a unique geographical identification, and that each area must meet the eligibility requirements.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GIS Files
Findings - Round 1 (04 March 2021)	There appear to be multiple non-contiguous forest parcels less than 1 acre. Additionally, the audit team noted that there are some non-contiguous parcels that contain no forest. Many of the non-contiguous parcels do not have a unique geographical identification.
Round 1 NCR/CL/OFI	CL: Please ensure that all non-contiguous parcels meet the definition of forestland referenced in this methodology. CL: Please update the GIS files and GHG plan so that each parcel has a unique geographical identification or clarify how this criterion is satisfied.
Round 1 Response from Project Proponent	All non-contiguous parcels <1 acre were removed from the project area. Acreages have been updated in the relevant workbooks.

(08 April 2021)	
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated shapefiles and confirmed that there are no non-contiguous parcels less than 1 acres in the project area. The audit team noted that there appear to be multiple perennial streams where a buffer is not applied. It is unclear why this would occur. For example near the point -81 46.241, 41 17.804 and -81 45.701, 41 17.784. The audit team also noted that the acres in each strata from the most recent shapefiles and the acres in each strata reported in the GHG plan do not match. Additionally, the strata shapefile areas do not match that of the total acres from the CMP_ProjectBoundary_rev20210315.
Round 2 NCR/CL/OFI	CL: Please clarify why there would not be a buffer applied in certain areas of perennial streams/rivers but applied in other areas of the same stream/river. If there are errors, please update the SMZ in line with the GHG plan. CL: Please clarify which set of shapefiles is correct and ensure that all values in the GHG Plan and MR reflect the true area of each stratum and total project area. Please update any downstream calculations if necessary.
Round 2 Response from Project Proponent (21 May 2021)	1. The NHDline perennial stream layer was used to identify perennial streams in a consistent and standardized manner. The NHD data is sometimes incomplete or out of date. The NHD_Flowline.shp for the state of Ohio has been shared with the verifier to demonstrate how the SMZs were delineated. 2. The strata shapefiles were not updated when the non-contiguous segments were removed. These strata shapefiles have been removed. Please refer only to CMP_ProjectBoundary_rev20210519.
Findings - Round 3 (21 June 2021)	During a video call in review of the of the Round 2 findings, the project proponents showed the method by which SMZs were delineated. The audit team confirms that this process was carried out appropriately and done in a standardized and repeatable method. This finding is closed, no further action is needed. The audit team reviewed the updated shapefiles and confirms that they are correct and are reported correctly in the GHG Plan. This finding is closed, no further action is needed.

Item Number	28

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Project area delineated on USGS topographic map
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan part A4
Findings - Round 1 (04 March 2021)	No map was found in the GHG plan that satisfies this criterion.
Round 1 NCR/CL/OFI	CL: Please provide the additional map as specified in the methodology that satisfies this criterion.
Round 1 Response from Project Proponent (08 April 2021)	Figure A1 in Section A4 uses a basemap with USGS topography.
Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan. This criterion is satisfied.

Item Number	29

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The Project Proponent shall demonstrate that the proposed project activity exceeds the common practice of similar landowners managing similar forests in the region.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Section C, CMP_InventoryCalcsDEGROWN_20201004_BR_AG_Common_Practice
Findings - Round 1 (04 March 2021)	The GHG Plan States: "Weighted average common practice stocking per ARB of 108 t CO2/acre in live aboveground biomass (Table C1, calculations in "CMP_InventoryCalcsDEGROWN*.xlsx") is below the projected stocking outcome in the with-project scenario, expected to average ~190 t CO2/acre over the first 20-years of the project term. Thus, management in the with-project case can be characterized as producing outcomes not achieved by typical common practice." It is unclear to the audit team what formula was used to calculate the values in row 179 of the Common practice tab of the CMP_InventoryCalcsDEGROWN_20201004 work book and why the conversion from basal area to cubic feet is appropriate.
Round 1 NCR/CL/OFI	CL: Please clarify what formula is used to transform basal area to cubic feet. CL: Please clarify why the transformation from basal area to cubic feet is necessary.

Round 1 Response from Project Proponent (08 April 2021)	Basal area was not converted to cubic feet. The ARB common practice assessment uses site productivity to assess whether the assessment area has a high or low site class as determined by a site productivity index of 85. If the site productivity is >85 it is considered to have a high site class. However, we have chosen a conservative approach and assume high stocking for all assessment areas, so site productivity is no longer relevant. The site productivity was calculated from the Web Soil Survey database and copied directly into the "common practice" tab of the inventory workbook. The basal area value merely represents the proportion of the dominant site tree species chosen to represent site productivity for each stratum. A more detailed explanation has been added to the GHG Plan in section C2. All this being said, a conservative approach to the common practice analysis was implemented where it is assumed that the site class is high for all assessment areas. The common practice stocking value was taken from the ARB Assessment Area Data File and resulted in an average value of 109 tCO2/ac.
Findings - Round 2 (07 May 2021)	Thank you for the clarification. The audit team reviewed the updated site index calculations and noted that the ARB Common Practice value for the Western Allegheny Plateau Mixed Hardwood that is applied is the Low Site Index Value. This appears to be in conflict with what is stated in the GHG Plan. It also appears that the old acreage for each state are used. The audit team recently received guidance from ACR that the current Common Practice Analysis conducted for this project is insufficient as it does not currently demonstrate that the project activity of similar landowners managing similar forests in the region. Principally, the issue with the common practice values from the CARB offset program are derived from all ownership types rather than just similar ownership types. Further evidence should be provided that this project exceeds the common practice of similar landowners managing similar forests in the region.
Round 2 NCR/CL/OFI	CL: Please update the common practice value analysis or clarify how the current analysis is appropriate and conservative. CL: Please also provide shapefiles for each strata that correspond to the updated project area. CL: Please address in line with the finding.
Round 2 Response from Project Proponent (21 May 2021)	1. Aster and ACR find this method to be in non-compliance with the methodology, therefore, these calculations have been removed from the GHG plan. 2. We have added a new common practice analysis to the GHG plan. The analysis draws on FIA biomass stocking data from only public timberlands in the state of Ohio to compare common practice biomass values within the project area. See updated GHG plan section C2.

Findings - Round 3 (21 June 2021)	The audit team reviewed the updated common practice analysis and confirms that the quantification was performed correctly. Additionally, the audit team confirms that this common practice analysis is appropriate. The audit team noted that within Section C2 of the GHG Plan there is reference made to a "Table X.X", which should be updated to specify the correct table. It is unclear to the audit team where the value 165.8 tCO2e/ac is derived from. The audit team reviewed the updated shapefiles and confirms that they are correct and are reported correctly in the GHG Plan.
Round 3 NCR/CL/OFI	CL: Please update the refence "Table X.X" to accurately reference a table. CL: Please clarify where the value 165.8 is derived from.
Round 3 Response from Project Proponent (23 August 2021)	1. The table reference has been updated in the GHG Plan. 2. The 165.8 is live above-ground biomass. The calculations have been added to the "CMP_Inventory_Degrown" worksheet. 3. A line has been added to the GHG plan noting that the forest types in Cleveland Metroparks are similar to the forest types contained in the State of Ohio. The 2016 report on Ohio State Forests describes that 96% of the forests in the state are hardwood type composed of either oak/hickory or maple/beech/birch. As evidenced from the forest inventory, these are also the most common forest types found in CMP project area.
Final Findings (13 October 2021	The audit team confirmed that the table reference has been updated. This item is closed. Thank you for the clarification, the audit team confirmed 165.8 is correct and reported correctly.

Item Number	30
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestrati	Equation 2

on on Non-Federal U.S. Forestlands - Version 1.3 April 2018	
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_bsl_sngproj_20201006.xlsx
Findings - Round 1 (04 March 2021)	Why was 3.3 tCO2/acre (Cell B82) used instead of 2.19 tCO2/acre (Cell Q63) for year 2035 (PIVOT DEAD, CMP_bsl_sngproj_20201006.xlsx)?
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (08 April 2021)	The annualized dead wood carbon was not referencing the correct values because the 2040 snag output did not exist. FVS was rerun for the snag list through 2040 to determine the correct annualized values and have been updated in the CMP_bsl_sngproj_20210309_BR.xlsx" workbook. These values have also been carried through to the "CMP_ACRcalcs_rev20210309_BR.xlsx" workbook.
Findings - Round 2 (07 May 2021)	The audit team received update snag list. Refer to “CMP_bsl_sngproj_rev20210324.xlsx”. This item is closed.

Item Number	31

ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	3.1.2.1 Standing Dead Wood (if included)
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_InventoryCalcsDEGROWN_20201004_BR.xlsx
Findings - Round 1 (04 March 2021)	Why was belowground biomass not accounted in the calculation for dead trees and if Tree Count (Column E) was accounted in the live and dead trees calculations (Tree Data, CMP_InventoryCalcsDEGROWN_20201004_BR.xlsx) Please include a description on how "Snag Decay Class: 4" (CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx / CMP_InventoryCalcsDEGROWN_20201004_BR.xlsx) was calculated in GHG plan (CMP_18Reserves_GHGPlan_20201117.docx). So, for example, include a description of (0.722*((100-R23)/100)+0.278*((100-Q23)/100) like Table E2.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.

Round 1 Response from Project Proponent (08 April 2021)	1. In section 3.1.2 'Dead Wood Calculation' of the ACR IFM methodology it states that "Below-ground dead wood is conservatively neglected". 2. Tree count is included in the equations in column J of the "CMP_InventoryCalcsDEGROWN_20201004_BR.xlsx" worksheet. However, I did find that tree count was being tallied twice for dead trees where decay does not equal 4. The multiplier was removed from the equation in column AH and the snag carbon calculations were updated in the relevant workbooks. This issue was also fixed in the "CMP_InventoryCalcsORIGINAL*.xlsx" workbook. 3. Snag decay class 4 is described in Section E1 under 'Baseline projections'. Snag decay class 4 is considered a 'soft' wood, and a deduction factor of 0.8 is applied for those trees.
Findings - Round 2 (07 May 2021)	1. This is confirmed in the ACR IFM methodology that dead wood is conservatively excluded. This finding is closed. 2. The audit team checked the update that Column E was not included in the new spreadsheet. This finding is closed. 3. The audit team confirmed the language in "CMP_18Reserves_GHGPlan_rev20210325_BR.docx". This finding is closed. 4. Standard error calculation for PIVOT ALL (Cells L:Q178) is incorrect "PIVOT ALL, CMP_InventoryCalcsORIGINAL_rev20210324_BR.xlsx". The formula should be SQRT(L176^2/L180) not SQRT(L176^2/L176). Please also update PIVOT LIVE TREES, PIVOT DEAD TREES, & PIVOT SAPLINGS tabs. Please also update standard errors for "CMP_InventoryCalcsDEGROWN_rev20210324_BR.xlsx" and other subsequent files. Additionally, please update the GHG plan as needed with respect to this finding. 5. Why are values in Columns K:Q different from the PIVOT table Columns C:G in "BAest, CMP_InventoryCalcsORIGINAL_rev20210324_BR.xlsx". Additionally, please update the GHG plan as needed with respect to this finding. 6. Why are values in Columns L:Q different from the PIVOT table Columns A:H in "PIVOT SAPLINGS, CMP_InventoryCalcsDEGROWN_rev20210324_BR.xlsx"? Additionally, please update the GHG plan as needed with respect to this finding. 7. Cells F32, K32, L32, N32, O32, P32, U32, & Z32 have not been appropriately copied and pasted from the PIVOT table (Row 1:16) in "PIVOT DEAD, CMP_bsl_sngproj_rev20210324.xlsx". Additionally, please update the GHG plan as needed with respect to this finding. 8. Cells B, D, E, F68 are assigned with wrong cells in "PIVOT_LIVE, CMP_bsl_livetreeproj_20210324.xlsx". So, B68 is assigned with D50 which should have been B50. "CMP_ACRcalcs_rev20210324_BR.xlsx" will have to be updated as per the findings in "PIVOT_LIVE, CMP_bsl_livetreeproj_20210324.xlsx". Additionally, please update the GHG plan as needed with respect to this finding.
Round 2 NCR/CL/OFI	CL: Please address findings 4-8.

Round 2 Response from Project Proponent (21 May 2021)	1. The standard error has been updated in the all relevant calcs workbooks. However, the standard error does not flow through to any of the project calculations because overall uncertainty is based on variance calculated in row 175. The hardcoded tables were updated in ACR_calcs and in the GHG Plan. 2. The values had not been copied from the Pivot Table after a previous update to calculations. The BA estimate has been updated and the new value added to the GHG Plan. 3. The updated values in the PIVOT_SAPLINGS table was copied into columns L:Q. Because the PIVOT_SAPLINGS values are not reported in the GHG plan and do not flow into any other calculations these were the only changes made. 4. The CMP_bsl_sngproj worksheet has been updated with the correct cells from the pivot table. The resulting change has been updated in the ACR_calcs worksheet and the GHG Plan. 5. The discrepancy in cell B68 has been fixed. The values have been updated in the ACR_calcs worksheet and updated in the GHG Plan.
Findings - Round 3 (21 June 2021)	1. The audit team confirmed that the standard error is not used for the overall calculation of uncertainty, rather the variance is used. The audit team confirmed that the correct numbers are reported in the GHG Plan. The audit team noted a small transcription error in the Pivot Saplings tab of the CMP_InventoryCalcsORIGINAL_rev20210510 workbook, however this has no impact on any other aspects of carbon quantification, this error does not need to be corrected. 2. The audit team reviewed the updated calculations and confirms that the BA estimate has appropriately been updated. Additionally, the correct area-weighed mean basal area is reported correctly in the GHG Plan. This item is closed, no further action is needed. 3. The audit team understands that the PIVOT_SAPLINGS table was not updated but does not need to be because it does not feed any downstream calculations. 4. The audit team reviewed the updated CMP_bsl_sngproj workbook and confirmed that the pivot tables have been appropriately updated. However, the audit team noted that the incorrect annual increment appears to have been used in calculating cells AH75-AH84. 5. The audit team reviewed the updated calculation workbook and confirms that the requested updates have been made and the calculations are performed correctly. Additionally, the correct values are reported in the GHG plan.
Round 3 NCR/CL/OFI	CL: Please clarify in line with finding 4. Additionally, update all downstream calculations and the GHG Plan as needed.

Round 3 Response from Project Proponent (23 August 2021)	4. The CMP_bsl_sngproj has been updated to address this error and is provided with the most recent round of findings.
Final Findings (13 October 2021	The audit team confirms this update has been made and is now correct. This item is closed.

Item Number	32
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	There are five steps required to account for the harvesting of trees and to determine carbon stored in wood products in the baseline and project scenarios 28:
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_bsl_hwpproj_20201006.xlsx
Findings - Round 1 (04 March 2021)	The following steps (Row 315-365) are checked in CMP_bsl_hwpproj_20201006_AG-Check_Initial.xlsx. Wood products calculations were compliant with the following delineated steps. However, it was noted that "SMZ_2020-2024" of "Sum of hwd saw t CO2/ac" were all zero (PIVOT HWP, CMP_bsl_hwpproj_20201006.xlsx).

Round 1 NCR/CL/OFI	CL: Please clarify why "SMZ_2020-2024" of "Sum of hwd saw t CO2/ac" are all zero (PIVOT HWP, CMP_bsl_hwpproj_20201006.xlsx).
Round 1 Response from Project Proponent (08 April 2021)	This error has been corrected in the "CMP_bsl_hwpproj_*_BR.xlsx"
Findings - Round 2 (07 May 2021)	The audit team confirmed "CMP_bsl_hwpproj_20210324_BR.xlsx" was updated with correct calculations. This item is closed.

Item Number	33
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	The 90% statistical confidence interval (CI) of sampling can be no more than ±10% of the mean estimated amount of the combined carbon stock at the project area level 32.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx

Findings - Round 1 (04 March 2021)	Please check the overall calculation process. The following findings were specifically issued as a part of overall calculation process. Please update the overall calculation process appropriately. Is there a reason why "Appendix table J-4" of "biomass_estimation_component_ratio_method.pdf" is not applied in the overall tCO2 quantification? Please check Tree Count (Column E) 2s if they were actually accounted in tCO2/ac quantification (Tree Data, CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx). For example of <Strata MSR / PlotID 70 / TreeID 15 / Tree Count 2, UniqueID 498>, should tCO2/ac be multiplied by 2? Why are Cell E75 & Cell O75 different? Why are G171 and Q171 different (Tree Data, CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx)?
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (08 April 2021)	1. ACR IFM methodology Section 3.1 states: "The output of the models must include either projected total aboveground and below ground carbon per acre, volume in live aboveground tree biomass, or another appropriate unit by strata in the baseline. Where model projections are output in five or ten year increments, the numbers shall be annualized to give a stock change number for each year. If the output for the tree is the volume, then this must be converted to biomass and carbon using equations in Section 3.1.1." CRM is not required, and Jenkins has been applied on many validated and verified ACR IFM projects – Astoria, Winston Creek, Puget Sound Energy, Wabassus, Lower Green Swamp, University of Tennessee, Chestnut Mountain. 2. Tree count is accounted for in Columns AF and AI . 3. This was an error. The pivot tables have been updated and the values in these cells now match.
Findings - Round 2 (07 May 2021)	1. The audit team confirmed that CRM is not required. 2. The audit team confirmed that tree count is accounted in the calculation. 3. The audit team confirmed the updated "CMP_InventoryCalcsORIGINAL_rev20210324_BR.xlsx". This item is closed.

Item Number	34
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	At a minimum the following data parameters must be monitored:
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx
Findings - Round 1 (04 March 2021)	A little explanation would help on why slope correction was included in TPA (Column J, Tree Data, CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx) calculation.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (08 April 2021)	"CM Carbon Inventory SOPs 6-22-20.doc" describes that slope distance is measured in the field to all trees. Therefore, each plot is shaped as an ellipse and the area of the plot is multiplied by a correction factor to determine the area-contribution of each plot to the overall average.
Findings - Round 2 (07 May 2021)	The audit team agrees with the comments from the project proponent and confirms that the finding is fully explained. This item is closed.

Item Number	35
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	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.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_18Reserves_GHGPlan_20201117.docx
Findings - Round 1 (04 March 2021)	N/A, as activity shifting leakage is de minimis. However, the audit team found no verifiable evidence to support this assertion.
Round 1 NCR/CL/OFI	CL: Please provide verifiable evidence using a method described in the methodology to support this assertion.
Round 1 Response from Project Proponent (08 April 2021)	An attestation of no harvest plans will be provided by Cleveland Metroparks

Findings - Round 2 (07 May 2021)	The audit team understands that the project proponent intends to address this through an attestation of no harvest plans; however, the audit team understands that section D6 of the IFM v1.3 methodology allows for three different methods to address activity shifting leakage. It is unclear to the audit team how an attestation of no harvest plans to address activity shifting leakage is allowable per the methodology.
Round 2 NCR/CL/OFI	CL: Please address in line with the finding.
Round 2 Response from Project Proponent (21 May 2021)	1. According to the errata and clarifications provided by ACR in July 2020, "Adherence to an ACR approved long-term forest management plan or program as specified in Section A.2." qualifies as a mechanism for meeting the activity-shifting leakage requirement. The NR_Plan_Final.pdf document is an approved long-term management plan for the Cleveland Metroparks Property and is approved by the Board of Commissioners for CMP. It describes plans to conduct small-scale harvests (2-5) acres for improving forest health on areas outside of the project area.
Findings - Round 3 (21 June 2021)	The audit team reviewed the errata and clarifications and confirms that an ACR approved long-term forest management plan or program is appropriate, but it is unclear to the audit team where this management plan has been approved by ACR.
Round 3 NCR/CL/OFI	CL: Please clarify in line with the finding.
Round 3 Response from Project Proponent (23 August 2021)	In an email from Andrew Taylor from ACR on 8/31 the audit team received confirmation that the projects management plan has been approved by ACR. This item is closed.

Item Number	36
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-	General Comment

Federal U.S. Forestlands - Version 1.3 April 2018	
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx
Findings - Round 1 (04 March 2021)	Please check the overall calculation process. The following findings were specifically issued as a part of overall calculation process. Please update the overall calculation process appropriately. Please check Tree Count (Column E) 2s if they were actually accounted in tCO2/ac quantification (Tree Data, CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx). For example of <Strata MSR / PlotID 70 / TreeID 15 / Tree Count 2, UniqueID 498>, should tCO2/ac be multiplied by 2? Why are Cell E75 & Cell O75 different? Why are G171 and Q171 different (Tree Data, CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx)?
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent (08 April 2021)	See responses in Cell F35 above.
Findings - Round 2 (07 May 2021)	See Cell G35. This item is closed.

Item Number	37

ACR Tool for Risk Analysis and Buffer Determination V1.0	Financial Risk: The risk that the organization overseeing or financing project implementation will be unable to continue due to financial failure. This can result from a number of financial constraints, including the inability to secure offset buyers or a sufficient offset price, bankruptcy, or a lack of capital needed to continue monitoring and/or verification.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B8;
Findings - Round 1 (04 March 2021)	A risk score of 3% is applied as the project is a US Public Lands owned by Cleveland Metroparks. However, documents the show proof of ownership were not provided.
Round 1 NCR/CL/OFI	CL: Please provide evidence that Cleveland Metroparks owns all the land included in the project area.
Round 1 Response from Project Proponent (08 April 2021)	Title and ownership documents have been added to the Dropbox verification folder in a folder titled "Ownership", which contains all relevant deeds to parcels included in the project.
Findings - Round 2 (07 May 2021)	The audit team reviewed the ownership documents for each parcel in the project area, the entire project area is within the US. This finding is closed. No further action is needed.

Item Number	38
ACR Tool for Risk Analysis and Buffer Determination V1.0	G - Levee Failure and Water Table Changes
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B8;
Findings - Round 1	The audit team was unable to find a demonstration that satisfies this criterion.

(04 March 2021)	
Round 1 NCR/CL/OFI	Cl: Please provide a demonstration that shows that less than 60% of the project area is forested wetlands.
Round 1 Response from Project Proponent (08 April 2021)	Based on analysis from Web Soil Survey, 5.7% of the project area has hydric soils. Therefore, the project area can be considered to have well below the 60% threshold of forested wetlands. See "CMP_HyrdicSoilAnalysis_2021-03-10.xlsx"
Findings - Round 2 (07 May 2021)	The audit team reviewed the analysis by the project proponents and conducted a similar analysis and confirms that the project is below the 60% cutoff. This finding is closed. No further action is needed.

Item Number	39
FVS Modeling Elements	FVS_StandInit - Did the FVS modeling utilize correct stand-level attributes (BAF, fixed plot size, breakpoint diameter, year of inventory, number of plots, number of stands, etc.?) **Note**: If plot-as-stand approach is utilized, just ensure that "All_Stands" is in the "Groups" field, and that the remainder of the table is blank.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	FVS

Findings - Round 1 (04 March 2021)	1. In "Table C1" of "CMP_18Reserves_GHGPlan_20201117.docx", the unit of "Site Index" is "feet3/acre/year". However, by definition, "The site index is the average height, in feet, that dominant and codominant trees of a given species attain in a specified number of years.", and it seems like "Volume of wood fiber (Cu ft/ac/yr)" is applied rather than "Site Index" from Web Soil Survey. Please check if appropriate site index values were applied, or input the correct site index unit (feet). Also, it would be appreciated if the ARB source where site index is defined as "feet3/acre/year" could be provided. 2. In determining site index values, for example of Bradley Woods stratum, Map Unit Symbols of Mo, MtA, OsB, Mr, JtA (Mr, MgA, Ct, HsA: these map unit symbols are from the small area above Bradley Woods with no plots included) are the symbols comprising the Bradley Woods stratum, have average site index values of Mo, MtA, OsB, Mr, JtA (Mr, MgA, Ct, HsA) were used to determine site index value of Northern Red Oak (833), so "71"? The site index values of these soils are larger than "71" according to "Suitabilities and Limitation Ratings > Vegetative Productivity > Forest Productivity (Cubic Feet per Acre per Year) > Basic Options: northern red oak > Advance Options: Aggregation Method: Weighted Average". Other than MtA, of which site index is 70, other Map Unit Symbols (soils) are 80, 85, 84... which are larger than "71". In addition, for white ash (541), there are only two values, which are 70 & 78, available in Web Soil Survey for the entire project area. How was site index value of 80 determined? Please provide more details on overall process on how site index values were determined in FVS_StandInit, so "Site_Index" column.
Round 1 NCR/CL/OFI	CL: Please address the finding.
Round 1 Response from Project Proponent (08 April 2021)	1. The term "Site Index" in Table C1 is a typo. The ARB methodology for determining common practice is based on "Site Class", which uses the site productivity (cufeet/ac/year) from the Web Soil Survey. High site class > 85 ft3/ac/yr and low site class <85 ft3/ac/yr. "Site Index" has been changed to "Site Productivity Class" in Table C1. The ARB common practice test is referenced from the ARB Compliance Offset Protocol 2015 (https://ww2.arb.ca.gov/sites/default/files/classic//cc/capandtrade/protocols/usforest/forestprotocol2015.pdf). However, we updated the common practice table to conservatively reflect high stocking in all assessment areas for the common practice analysis. The common practice stocking 109 tCO2/ac is still well below the average stocks on the CMP project area. 2. The site index values used for calibrating the FVS model are "Tree Site Index" or height, in feet, of a given species attained in a specified number of years. This value differs from the Site Class Productivity index used to determine the common practice values.
Findings - Round 2 (07 May 2021)	1. The common practice has been updated and no longer uses the ARB methodology. This criterion is satisfied. 2. The audit team confirmed that the correct site index values were retrieved from SSURGO.

Item Number	40
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Standing dead wood - Included/Optional - Major carbon pool in unmanaged stands subjected to the project activity. Project Proponents may also elect to include the pool in managed stands. Where included, the pool must be estimated in both the baseline and with project cases.
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	GHG Plan Part B4
Findings - Round 1 (04 March 2021)	The GHG plan states "Major carbon pool subjected to the project activity. The project employs a minimum dbh of 1". However, the audit team notes that the carbon inventory methodology specifies that only snags that are larger than 5 inches are measured. It is unclear how the statement in the GHG plan is consistent with the inventory methodology.
Round 1 NCR/CL/OFI	CL: Please clarify the discrepancy between the GHG plan and inventory methodology as described in the finding.
Round 1 Response from Project Proponent (08 April 2021)	The GHG plan has been updated to reflect that only standing dead wood over 5" is included in the carbon pool.

Findings - Round 2 (07 May 2021)	The audit team reviewed the updated GHG plan and confirms that the GHG plan reflects what is done within the project. This criterion is satisfied.

Item Number	41
ACR - Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands - Version 1.3 April 2018	Equation 5
Evidence Used to Assess (Location in GHG Plan, MR or Supporting Documents)	CMP_ACRcalcs_rev20210324_BR.xlsx
Findings - Round 1 (04 March 2021)	Recently we received guidance from ACR which ultimately led to this finding. It appears that the long-term baseline average (CBSL,AVE) is calculated using stocks from years 0 to 19. ACR's interpretation of equation 5 in the Methodology is that it should use stocks from years 1 to 20. Please revise.
Round 1 NCR/CL/OFI	CL: Please update the calculation of Equation 5 in line with the finding.
Round 1 Response from Project Proponent	The ACR_Calcs worksheet has been updated to reflect this change in guidance from ACR for the baseline average.

(08 April 2021)	
Findings - Round 2 (07 May 2021)	1. The audit team reviewed the updated ACR calcs workbook and workbooks that feed the ACR calcs. The audit team noted that the HWP workbook harvests 1468.66 acres per years for a total of 7343.315 acres harvested; however, the GHG Plan states that 7363.7 acres is harvested.
Round 2 NCR/CL/OFI	CL: Please clarify in line with the Finding 1.
Round 2 Response from Project Proponent (21 May 2021)	The value in the GHG plan, 7363.7 is the incorrect value of acres harvested in the baseline scenario. The GHG Plan has been updated to reflect the correct number of acres to be harvested in the baseline scenario.
Findings - Round 3 (21 June 2021)	The audit team reviewed the GHG Plan and confirmed that the number of acres harvested is now stated correctly. This item is closed.

Appendix B – List of Documents Received and Reviewed by Aster Global

Document Name	Date Received
CMP_ACR_Calcs_2020_MonReport_2020-11-12_BR.xlsx	12/2/2020
CMP Monitoring Report 2020 APPENDIX_2020-11-12.docx	12/2/2020
CMP Monitoring Report 2020_2020-11-12_BR.docx	12/2/2020
CMP_ACRcalcs_20201111.xlsx	2/24/2021
CMP_bsl_harvestsched_20201021.xlsx	2/24/2021
CMP_bsl_hwpproj_20201006.xlsx	2/24/2021
CMP_bsl_livetreeproj_20201001.xlsx	2/24/2021
CMP_bsl_sngproj_20201006.xlsx	2/24/2021
CMP_InventoryCalcsDEGROWN_20201004_BR.xlsx	2/24/2021
CMP_InventoryCalcsORIGINAL_20200921_BR.xlsx	2/24/2021
CMP_NPVanalysis_20200922_BR.xlsx	2/24/2021
CMP_wp_livetreeproj_20200928.xlsx	2/24/2021
CMP_FVS_TreeInitDEGROWN.xlsx	2/24/2021
CMP_FVS_TreeInitORIGINAL.xlsx	2/24/2021
CMPplots.zip	2/24/2021
CMP_Plots.kmz	2/24/2021
CMP_ProjectBoundary.kmz	2/24/2021
CMP_ProjectBoundary_20200916.zip	2/24/2021
CM Carbon Inventory SOPs 6-22-20.docx	2/24/2021
CM Carbon Inventory SOPs 6-22-20.pdf	2/24/2021
CMP_18Reserves_GHGPlan_20201117.docx	2/24/2021
CMP_18Reserves_GHGPlan_20201117.pdf	2/24/2021
2018-Bylaws.pdf	2/24/2021
Attendance Logs.pdf	2/24/2021
CMP_Economic_Benefits_report2018.pdf	2/24/2021
Ohio Forests Report 2016.pdf	2/24/2021
Redacted_ EX-1.15.2020 TCT & Cleveland Metroparks Carbon Development Agreement.pdf	2/24/2021
Silvilcultural Guide for Northern Hardwoods in the Northeast.pdf	2/24/2021
BRADLEY_WOODS.cpg	2/24/2021
BRADLEY_WOODS.dbf	2/24/2021
BRADLEY_WOODS.prj	2/24/2021
BRADLEY_WOODS.sbn	2/24/2021
BRADLEY_WOODS.sbx	2/24/2021
BRADLEY_WOODS.shp	2/24/2021
BRADLEY_WOODS.shp.xml	2/24/2021
BRADLEY_WOODS.shx	2/24/2021
BRECKSVILLE.cpg	2/24/2021
BRECKSVILLE.dbf	2/24/2021

BRECKSVILLE.prj	2/24/2021
BRECKSVILLE.sbn	2/24/2021
BRECKSVILLE.sbx	2/24/2021
BRECKSVILLE.shp	2/24/2021
BRECKSVILLE.shp.xml	2/24/2021
BRECKSVILLE.shx	2/24/2021
HINCKLEY.cpg	2/24/2021
HINCKLEY.dbf	2/24/2021
HINCKLEY.prj	2/24/2021
HINCKLEY.sbn	2/24/2021
HINCKLEY.sbx	2/24/2021
HINCKLEY.shp	2/24/2021
HINCKLEY.shp.xml	2/24/2021
HINCKLEY.shx	2/24/2021
MILL_STREAM_RUN.cpg	2/24/2021
MILL_STREAM_RUN.dbf	2/24/2021
MILL_STREAM_RUN.prj	2/24/2021
MILL_STREAM_RUN.sbn	2/24/2021
MILL_STREAM_RUN.sbx	2/24/2021
MILL_STREAM_RUN.shp	2/24/2021
MILL_STREAM_RUN.shp.xml	2/24/2021
MILL_STREAM_RUN.shx	2/24/2021
NORTH_CHAGRIN.cpg	2/24/2021
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NORTH_CHAGRIN.shp	2/24/2021
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NORTH_CHAGRIN.shx	2/24/2021
SMZ.cpg	2/24/2021
SMZ.dbf	2/24/2021
SMZ.prj	2/24/2021
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SMZ.sbx	2/24/2021
SMZ.shp	2/24/2021
SMZ.shp.xml	2/24/2021
SMZ.shx	2/24/2021
0047 - ohio harvesting guidance.pdf	2/24/2021
CMP_ACRcalcs_rev20210324_BR.xlsx	4/8/2021
CMP_ACR_Calcs_2020_MonReport_rev2021-03-24.xlsx	4/8/2021
CMP_bsl_harvestsched_20210324.xlsx	4/8/2021

CMP_bsl_hwpproj_20210324_BR.xlsx	4/8/2021
CMP_bsl_livetreeproj_20210324.xlsx	4/8/2021
CMP_bsl_sngproj_rev20210324.xlsx	4/8/2021
CMP_HydricSoilAnalysis_2021-03-10.xlsx	4/8/2021
CMP_InventoryCalcsDEGROWN_rev20210324_BR.xlsx	4/8/2021
CMP_InventoryCalcsORIGINAL_rev20210324_BR.xlsx	4/8/2021
CMP_NPVanalysis_rev2021-03-24.xlsx	4/8/2021
CMP_wp_livetreeproj_20210324.xlsx	4/8/2021
BRADLEY_WOODS.zip	4/8/2021
BRECKSVILLE.zip	4/8/2021
CMP_ProjectBoundary_rev20210315.zip	4/8/2021
HINCKLEY.zip	4/8/2021
MILL_STREAM_RUN.zip	4/8/2021
NORTH_CHAGRIN.zip	4/8/2021
No_Harvest_Buffer.zip	4/8/2021
Project Map2.jpg	4/8/2021
SMZ.zip	4/8/2021
Proof of Ownership Key.xlsx	4/8/2021
0952.pdf	4/8/2021
0954.pdf	4/8/2021
0955.pdf	4/8/2021
0956.pdf	4/8/2021
0957.pdf	4/8/2021
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0995.pdf	4/8/2021
0996.pdf	4/8/2021
1001 (controls 30 parcels).pdf	4/8/2021
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1063.pdf	4/8/2021
1066 (controls 12 parcels).pdf	4/8/2021

1068.pdf	4/8/2021
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CO67.pdf	4/8/2021
0090.pdf	4/8/2021
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