

March 13, 2026

Kayla Stevenson
Department of Ecology
Climate Pollution Reduction Program
P.O. Box 47600, Olympia WA 98504-7600

Subject: Comments on Proposed WA Forest Offset Protocol Amendments

Dear Ms. Stevenson:

As a ECY- approved Offset Project Registry for Washington’s Cap-and-Invest program since its inception, and as a CARB-approved Registry for the Compliance Offset Program for the last fourteen years, ACR has significant experience with the compliance offsets portions of these programs, and we appreciate the opportunity to provide comments on the proposed Forest Offset Protocol changes set to be released on July 10, 2026. These comments are structured in the table below based on the *Proposed revisions to Ecology’s US Forest Offset protocol* document dated January 21, 2026. We look forward to continuing to partner with your branch throughout the amendment process and beyond.

Sincerely,



Kurt Krapfl
ACR Director of Forestry

Goal	Associated Revisions	ACR Comments
Improving project feasibility for smaller landowners	Revision 2, 7, 8, 9, 10, 12, 14	<p><u>Revision 8:</u> ACR seeks clarification on the option to defer verification up to 12 years following the initial verification (i.e., proceeding reporting period (RP) 1 issuance). Would this mean that for applicable IFM projects with a 10-year crediting period and reduced (12 year verification frequency), only 1 full verification is potentially required per crediting period (i.e., the initial RP1 verification)? At crediting period renewal (RP11) would verification be required, or only in RP 12?</p> <p><u>Revision 9:</u> ACR seeks clarification on whether this revision only pertains to projects that have elected not to renew their credit period (and hence they are not requesting credit issuance), or if a project can optionally defer credit issuance during a crediting period. Additionally, ACR seeks clarity on how and what methods / data sources canopy cover loss >5% is to be monitored / determined and over what time scale. Lastly, ACR seeks confirmation that if deferring credit issuance, the next verification will cover all the prior reporting periods.</p>
Increasing viability of less common project types and ownership types	Revision 1, 16, 18	
Removing unnecessary or unintended barriers or exclusions to project development	Revision 10, 12, 13, 14, 16, 17, 18	<p><u>Revision 12:</u> ACR seeks clarity on how computational reversals would/could be determined at a point in time between verification events, and whether OPO's would be required to notify ECY of computational reversals in a specified timeframe after discovery. Additionally, if a computational reversal is identified and is verified at the next regularly scheduled verification, does that include a project that defers its next verification for up to 12 years?</p> <p><u>Revision 17:</u> ACR seeks confirmation that under the registration process under WAC 173-446-055, the attestation under subsection (v) can be used in lieu of the CITSS registration process as means of listing, but that an active CITSS account is still required prior to issuing offset credits for the Project. In such an instance that the Offset Project</p>

		Operator applies for issuance of offset credits before completion of CITTs registration and ECY declines to make a determination under WAC 173-446-555(3), will the offset credits be eligible to be credited to the CITTs account when their account becomes active?
Improving applicability of the protocol to forests in Washington state	Revision 7, 10, 11	
Ensuring accuracy and appropriate conservatism in project crediting	Revision 1, 2, 3, 4, 5, 6, 15, 19	<p><u>Revision 2:</u> While ACR is mostly supportive of the proposed revisions, we would caveat that requiring a high-stocking reference for all IFM projects on private lands (not just those with initial carbon stocks below common practice) may disincentivize new land acquisitions for the sole purpose of carbon project enrollment.</p> <p><u>Revision 5:</u> The proposal to provide two separate appraisals may disincentivize uptake of this project type. Appraisals meeting the protocol specifications are costly and specialized and requiring two may create an additional financial barrier to this project type, which has seen relatively low uptake in the California Cap and Invest Program.</p> <p><u>Revision 19:</u> ACR seeks clarification on what forms of evidence would constitute a conservative estimate for the volume of harvested wood in the baseline scenario (e.g., <i>“Rather than requiring that proponents model baseline harvests, the revised approach provides the option of a conservative estimate for the volume of harvested wood in the baseline scenario.”</i>)</p>