



May 4, 2026

Ms. Rajinder Sahota  
Deputy Executive Officer  
California Air Resources Board  
1001 I Street  
Sacramento, CA 95814

**Re: 15-Day Modifications to Proposed Amendments to the Cap-and-Invest Regulation – California Forest Carbon Coalition Comments**

Dear Ms. Sahota:

The California Forest Carbon Coalition (CFCC) appreciates the opportunity to comment on the 15-Day Modifications released April 14, 2026.<sup>1</sup> These comments build on, and should be read alongside, the comments CFCC submitted on March 9, 2026 in response to the 45-Day Notice. Consistent with the Administrative Procedure Act, we have focused this letter on items responsive to the noticed modifications, and on a small set of concerns that the 15-Day text either creates anew or that warrant a final word before the May 28 Board hearing.

CFCC recognizes that staff have moved a great deal of regulatory text in a short window, and we want to be clear at the outset: a number of the offset-related changes in the 15-Day notice are directly responsive to comments CFCC and aligned stakeholders raised in March. We say so explicitly below. At the same time, several of our larger concerns either remain unaddressed or have been addressed in ways that introduce new questions. Given staff's stated intent not to issue a second 15-day package, and given the SB 840 mandate to update all compliance offset protocols by January 1, 2029,<sup>2</sup> we close this letter with a specific request: that the Board direct staff to convene stakeholder workshops on offset protocol implementation in the near term, and to initiate a follow-on offset administration rulemaking on a parallel track. The volume of unresolved technical detail across reversal accounting, verification scheduling, monitoring period design, and registry administration is, in our view, more than this rulemaking can carry to a clean landing on its own.

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<sup>1</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text and Availability of Additional Documents and/or Information: Proposed Amendments to the Regulation for the California Cap on Greenhouse Gas Emissions and Market-Based Compliance Mechanisms*. [https://ww2.arb.ca.gov/sites/default/files/barcu/regact/2026/cap\\_invest/nc\\_15d\\_ci\\_noticeada.pdf](https://ww2.arb.ca.gov/sites/default/files/barcu/regact/2026/cap_invest/nc_15d_ci_noticeada.pdf)

<sup>2</sup>Senate Bill 840, Stats. 2025, ch. 121.

## **I. Items in the 15-Day Modifications that Address CFCC and Aligned Stakeholder Comments**

CFCC appreciates the following adjustments staff have made in the 15-Day text. Each is responsive to comments raised by CFCC, by aligned stakeholders including Anew Climate, the Verified Emission Reduction Association (VERA), and New Forests, or by all of us. We note them here so the record reflects support, not silence.

**§95802. New definition of “Transfer of Title.”** CARB’s addition of a definition for “Transfer of Title,” applied to the new ownership transfer notice provisions in §95975.1, is a meaningful improvement and tracks the request CFCC made on March 9.<sup>3</sup> Anchoring the term to a recorded conveyance, rather than to options, unrecorded purchase agreements, or escrows that have not closed, reduces the risk that good-faith projects are caught by termination triggers tied to transactional steps that have not actually occurred. We support this change.

**§95802. Cross-reference in the “Correctable Error” definition to §95977.1(b)(3)(M).** The added clause “except as allowed for in section 95977.1(b)(3)(M)” addresses the internal inconsistency that CFCC, Anew, VERA, and New Forests all flagged in March.<sup>4</sup> The cross-reference resolves the timing-and-magnitude conflict between the definition and the operative verification provision, which is a constructive step. As discussed in Part II below, however, CFCC believes the deeper question, whether project operators may proactively correct errors that fall below the materiality threshold in a single reporting period, remains and should be taken up in the SB 840 protocol update process.

**§95802. “Unintentional Reversal” revision.** The replacement of “applicable regulatory agency” with “fire authority having jurisdiction” is a sensible adjustment and CFCC supports it. As staff note in the modifications summary, not all states have a regulatory agency that approves prescribed fires;<sup>5</sup> tying the definition to the fire authority having jurisdiction better reflects on-the-ground decision-making in jurisdictions where prescribed burning is governed through fire-management channels rather than environmental regulators.

**§95989(e). DEBs revocation moved from §95977.1(b)(3)(D)(2)(i) and narrowed to unretired credits issued since the last full verification.** The relocation of the DEBs revocation provision and the explicit limitation of revocation to unretired credits are both consistent with the requests CFCC, Anew, VERA, and New Forests made in March.<sup>6</sup> The clarification that retired credits will not be retroactively reclassified protects compliance entities that have already surrendered credits in good faith and avoids

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<sup>3</sup>California Forest Carbon Coalition. (2026, March 9). *Comments on the Proposed 2026 Amendments to the Cap-and-Invest Regulation* (proposing redline definition for “Transfer of Title” excluding unexercised options, unrecorded purchase agreements, and failed escrows).

<sup>4</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text*, at 3–4 (modifications to §95802(a), “Correctable Error”); compare CFCC March 9, 2026 Comments and corresponding letters from Anew Climate, VERA, and New Forests.

<sup>5</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text*, at 5 (item A.22).

<sup>6</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text*; see also Anew Climate March 9, 2026 Comments at §II(c) and VERA March 9, 2026 Comments (DEBs Revocation §95977.1(b)(3)(D)(2)(i)).

creating after-the-fact obligations untethered to anything an operator could reasonably have anticipated. CFCC supports the change. We do, however, request additional clarification on the prospective “going forward” language and its interaction with an undefined “planned activities” concept; that point is taken up in Part II.

## **II. Specific Concerns Regarding the 15-Day Modifications**

CFCC has three concerns regarding text noticed in the 15-Day Modifications. Two relate to definitions in §95802 that have been modified, and one relates to the relocation and rewording of DEBs revocation language now found at §95989(e). In each case, our request at this stage is narrow. We do not ask the Board to revert any of the noticed text before the May 28 hearing. We ask that the issues we raise here be reflected in the Final Statement of Reasons as unresolved technical questions, and that staff be directed to take them up in the stakeholder workshops described in Part IV.

### **A. §95802. The bifurcated “Conservative” definition introduces a directional bias in reversal accounting that warrants further technical work.**

The 45-Day text, and the existing regulation, applied a single conservatism principle to offsets: assumptions, emission or removal factors, and methodologies “more likely than not to understate the calculation or measurement of net GHG emission reductions or GHG removal enhancements.”<sup>7</sup> The 15-Day text retains that framing for the offset crediting context. It then adds a second context, governing “termination determinations, or unintentional reversals and project termination determinations,” in which methodologies used to quantify onsite carbon “must err on the side of overestimating actual onsite carbon stocks, to minimize the likelihood that credits are taken out of the buffer pool due to higher uncertainty.”<sup>8</sup>

CFCC understands the policy goal. Buffer-pool integrity matters, and we share staff’s interest in avoiding over-withdrawals on the basis of soft estimates. The mechanism, however, has a structural implication that deserves attention. Requiring directional overestimation of onsite carbon stocks in a reversal context is mathematically equivalent to requiring underestimation of carbon stock loss. Each unit of carbon preserved in the model is a unit of loss that is not recognized, and not compensated for, in the reversal accounting. Where actual stock loss is real, that gap is not buffer-pool protection. It is unrecognized atmospheric harm.

Anew Climate addressed this question in its March 9 letter and reached a similar conclusion, observing that conservativeness “should not introduce systematic bias into point estimates” and that the policy goal of buffer integrity is better achieved through “transparent and statistically sound treatment of uncertainty in the same consistent way of quantifying GHG emission reduction/removal

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<sup>7</sup>Cal. Code Regs. tit. 17, §95802(a) (definition of “Conservative”) (existing language); see also California Air Resources Board. (2026, January 20). *Appendix A-1: Proposed Regulation Order (45-Day Amendments)*, §95802(a).

<sup>8</sup>California Air Resources Board. (2026, April 14). *Attachment A-1: Proposed 15-Day Amendments*, §95802(a) (“Conservative”). [https://ww2.arb.ca.gov/sites/default/files/barcu/regact/2026/cap\\_invest/nc\\_a-1\\_ci\\_15d.pdf](https://ww2.arb.ca.gov/sites/default/files/barcu/regact/2026/cap_invest/nc_a-1_ci_15d.pdf)

enhancements.”<sup>9</sup> The distinction matters. Statistical treatment of uncertainty is a methodological tool, applied symmetrically across estimation tasks. A directional bias in point estimates is something else: a thumb on the scale, applied in one direction only.

CFCC’s request is limited. We do not seek a revision before May 28. We ask that the reversal-context portion of the “Conservative” definition be specifically queued for the stakeholder workshops described in Part IV, that CARB’s Final Statement of Reasons acknowledge the directional-bias question as an open technical issue, and that staff carry this issue forward into the SB 840 protocol update process and any follow-on rulemaking. We expect to develop redline alternatives in that process consistent with the analysis Anew Climate offered in March.

**B. §95802. The added cross-reference in “Correctable Error” resolves the internal conflict, but the underlying materiality question remains.**

CFCC supports the addition of “except as allowed for in section 95977.1(b)(3)(M)” to the “Correctable Error” definition. The cross-reference resolves the inconsistency between the §95802 definition and the operative verification provision in §95977.1(b)(3)(M), which CFCC and aligned stakeholders flagged in March.<sup>10</sup>

A related concern remains, however, and is worth noting on this record. In its current form, the “Correctable Error” framework still leaves uncertainty about whether a project operator may proactively correct an error discovered in a single reporting period when the magnitude of that error, viewed in isolation, falls below the 3 percent materiality threshold. The practical concern is straightforward: forest offset projects often do not verify every reporting period, and an error that appears immaterial in one period can grow in aggregate before the next full verification cycle. Allowing operators to fix small errors as they are discovered, rather than wait, would reduce compliance risk and improve overall data quality. CFCC requests that this materiality and timing question be queued for the workshops described in Part IV. Anew Climate, VERA, and New Forests raised the same point in March, and we expect to coordinate on a common redline in the protocol update process.<sup>11</sup>

**C. §95989(e). CFCC supports the relocation and the limitation to unretired credits, and requests clarification on prospective application and “planned activities.”**

The relocation of DEBs-revocation language from §95977.1(b)(3)(D)(2)(i) to §95989(e), and the explicit limitation of revocation to unretired credits issued since the last full verification, is a constructive

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<sup>9</sup>Anew Climate, LLC. (2026, March 9). *Public Comments to California’s Cap-and-Invest Rulemaking*, at §II(f) (“Definition for Conservative”).

<sup>10</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text*, at 3 (item A.7); compare CFCC March 9, 2026 Comments and aligned letters from Anew Climate, VERA, and New Forests.

<sup>11</sup>Anew Climate. (2026, March 9). *Public Comments*, at §II(b); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (Correctable Errors); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 14–16.

change. It tracks the request CFCC, Anew Climate, VERA, and New Forests made in March.<sup>12</sup> It also avoids the practical problem of retroactively reclassifying credits already surrendered for compliance, which would have created uncertainty for compliance entities entirely outside the scope of any project-level conduct.

Two clarifications would strengthen the provision.

First, the 15-Day text states that CARB will, going forward, remove the DEBs designation from offset credits issued to a project that is found not to be implementing its planned activities, in addition to revoking the designation from previously issued unretired credits since the last full verification. The notice describes this as a prospective adjustment.<sup>13</sup> What remains unclear is the relationship between this prospective adjustment and the project's eligibility to continue receiving credits at all. We request that staff confirm in the Final Statement of Reasons whether a project that loses DEBs designation prospectively under §95989(e) remains eligible to receive non-DEBs credits under the program, and through what mechanism that determination is made.

Second, the 15-Day text adds enforcement weight to the term “planned activities” without defining it. CFCC raised this concern in our March 9 letter, and Anew Climate and New Forests raised parallel points.<sup>14</sup> A revocation determination that turns on whether a project has implemented its “planned activities” should rest on a clear definition of that term, an explicit list of the kinds of evidence CARB will rely on, and a clear distinction between planned activities and routine forest management practices that are required by, or implicit in, the U.S. Forest Projects Compliance Offset Protocol. Without that, the same activity may be characterized differently from one project review to the next, with significant credit-issuance consequences. We request that staff define “planned activities” through the Final Statement of Reasons, the adopting resolution, or the published technical guidance repository discussed in Part IV, and that the definition be developed with stakeholder input.

### **III. Items Not Addressed in the 15-Day Modifications, Carried Forward for Stakeholder Engagement and Follow-On Work**

The 15-Day Notice does not address most of the offset-administration concerns CFCC and aligned stakeholders raised in March, and it would be unrealistic to expect a single rulemaking to do so. The items below remain on CFCC's record. We do not re-argue them here. We list them topically for the limited purpose of confirming that they remain unresolved, that CFCC continues to support the redlines

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<sup>12</sup>Anew Climate. (2026, March 9). *Public Comments*, at §II(c); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (DEBs Revocation §95977.1(b)(3)(D)(2)(i)); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 41–44.

<sup>13</sup>California Air Resources Board. (2026, April 14). *Notice of Public Availability of Modified Text* (describing 15-Day amendments to §95989(e) as moving previously proposed §95977.1(b)(3)(D)(2)(i) text and adding prospective removal of DEBs designation for credits issued going forward).

<sup>14</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (§95989); Anew Climate. (2026, March 9). *Public Comments*, at §II(c); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 41–44.

and analysis we and aligned stakeholders submitted on March 9, and that we expect each to be taken up in the workshops and follow-on work described in Part IV.

#### **A. Reversal accounting (§95983).**

Several issues remain in the §95983 framework as proposed. The “discovery date” definition in §95983(b)(1) ties reporting obligations to the initial observation of disturbance rather than to the completion of inventory and quantification, which CFCC and aligned stakeholders have noted is inconsistent with how mortality from fire, wind, drought, insects, and disease actually presents in the field.<sup>15</sup> The new stratification requirement in §95983(b)(2) imposes a methodological default, a separate stratum following any disturbance, that is not always statistically justified. The salvage-harvest provisions in §95983(b)(3) and (b)(3)(A) remain ambiguous, and the (b)(3)(A) text appears not to have been fully included in the 45-Day notice and was not addressed in the 15-Day text.<sup>16</sup> The §95983(d) framework for reporting periods containing both unintentional and intentional reversals lacks the methodological detail needed to apply it in practice. CFCC’s March 9 letter proposed a wildfire-response and prescribed-fire framework grounded in alternative verifiable evidence and a “negative carryover” concept for short-duration management-driven stock fluctuations that are recoverable within a defined period.<sup>17</sup> We continue to support that framework and the redlines proposed by aligned stakeholders. The reversal-context portion of the §95802 “Conservative” definition discussed in Part II.A above is closely related and should be taken up in the same workshop track.

#### **B. Verification administration (§95977, §95977.1).**

The proposed change in §95977.1(b)(1) extending the standard notice-of-verification-services period to forty days appears, in CFCC’s view, likely to slow every verification rather than only those CARB intends to audit. CFCC and aligned stakeholders proposed in March that the existing notice period be retained, with a separate mechanism allowing CARB to delay a site visit when an audit is contemplated.<sup>18</sup> CFCC also continues to support a narrow extension authority for verification timelines tied to documented good-faith efforts where verifier scarcity, rather than project nonconformance, is the cause of delay, together with risk-based review tiers and scope-stability protections within an established verification cycle.<sup>19</sup> Verifier capacity should be addressed as a program-wide constraint rather than evaluated section-by-section, consistent with comments from Anew Climate, New Forests, and others. The

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<sup>15</sup>California Forest Carbon Coalition. (2026, March 9). *Comments on Proposed 2026 Amendments to the Cap-and-Invest Regulation*; Anew Climate. (2026, March 9). *Public Comments*, at §II(a); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (§95983(b) and (b)(1)).

<sup>16</sup>Anew Climate. (2026, March 9). *Public Comments*, at §II(a)(v) (noting that the 45-Day text appeared to omit proposed §95983(b)(3)(A) language referenced in the ISOR); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (Salvage Harvest §95983(b)(3)(A)).

<sup>17</sup>California Forest Carbon Coalition. (2026, March 9). *Comments*, at §95983 (proposing alternative evidence framework, prescribed fire safe harbor, and Negative Carryover concept).

<sup>18</sup>Anew Climate. (2026, March 9). *Public Comments*, at §II(d); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (Notice of Offset Verification Services for Offset Projects Timing §95977.1(b)(1)).

<sup>19</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (proposed §95977(e) extension authority and §95977(f) scope stability provisions).

materiality and timing question on correctable errors discussed in Part II.B above belongs in the same set of conversations.

### **C. Monitoring, measurement, and methods (§95976, §95973).**

CFCC continues to ask CARB to retain a technology-neutral alternate methods pathway in §95976(g) and to address the treatment of projects that have already invested in CARB-approved LiDAR-based inventories or remote-sensing pilot work.<sup>20</sup> The proposed change creates an asymmetry between §95983, which relies on remote sensing to set discovery dates, and §95976, which would withdraw remote sensing as a method for the underlying measurement and monitoring. CFCC also continues to support a graduated monitoring framework that distinguishes the active crediting phase from the post-crediting monitoring phase, with reduced reporting frequency in the latter, conditioned on continued permanence compliance and absence of reversal events. Recent international experience supports this approach.<sup>21</sup> A transparent regulatory on-ramp for technical-method updates, including forest growth-and-yield model modernization beyond the 2015 model freeze, would help align protocol implementation with the best available science and reduce the case-by-case ambiguity project operators currently face.<sup>22</sup>

### **D. Listing, ownership, and project lifecycle (§95802, §95975, §95975.1, §95987).**

The 15-Day text adds a definition of “Transfer of Title” (Part I above) but does not address several related items.

The Forest Owner definition in §95802 was not modified in either the 45-Day or 15-Day text. CFCC continues to support a narrowed definition that assigns responsibility and liability to parties with current title to or control of property, its forest, and its land management, and that excludes all conservation easement holders, including non-profit grantees holding the same negative interests as government-agency third-party beneficiaries. The Pacific Forest Trust’s March 9 letter offered a specific redline along these lines, which CFCC supports.<sup>23</sup> The current definition’s joint-and-several reach to parties with no operational role in offset project performance is, in our view, a significant chilling factor for project development and conservation easement partnerships, and it should be addressed in the SB 840 protocol update process.

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<sup>20</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (§95976); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 24–30; Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (Remote Sensing).

<sup>21</sup>See Article 6.4 Supervisory Body. (2025, October 10). *Standard: Addressing non-permanence and reversals* (A6.4-SBM018-A14), United Nations Framework Convention on Climate Change. [https://unfccc.int/sites/default/files/resource/3.4\\_14\\_SBM018\\_Addressing%20non-permanence%20and%20reversals%2006.10.2025.pdf](https://unfccc.int/sites/default/files/resource/3.4_14_SBM018_Addressing%20non-permanence%20and%20reversals%2006.10.2025.pdf)

<sup>22</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (proposed §95973 Technical Method Updates provision); see also Anew Climate. (2026, March 9). *Public Comments*, at §II(h) (graduated monitoring framework); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 31–33.

<sup>23</sup>Pacific Forest Trust. (2026, March 6). *Comments on Proposed Amendments to the Cap-and-Trade Regulation* (proposing redline definition of “Forest Owner” excluding non-profit grantees of conservation easements).

Several other items in this category remain on CFCC’s record from March 9, including: a defined cure or grace period in §95975.1 prior to automatic termination for procedural deficiencies in ownership transfer disclosures; a voluntary withdrawal pathway in §95975 for listings where no ARB offset credits have been issued; a narrow grandfathering provision allowing reforestation projects with commencement dates between 2001 and the 2017 listing-deadline amendment to be listed within a defined transition window; and a mechanism for modest project-area adjustments (additions or subtractions) over the long monitoring period of forestry projects.<sup>24</sup> Each of these is an administrative improvement that does not weaken environmental integrity and that would meaningfully reduce friction in real-world project administration.

#### **E. Cross-cutting administrative items.**

Four cross-cutting items also remain. CFCC and aligned stakeholders requested in March that the regulation, the adopting resolution, or the Final Statement of Reasons clarify that updates apply prospectively to reporting periods commencing after the effective date, and that processes already underway (reporting, verification, dispute resolution) be governed by the rules in place when the process was initiated.<sup>25</sup> CFCC also continues to support a publicly accessible technical guidance repository, with versioned interpretations and prospective application of new mandatory guidance absent fraud or imminent program-integrity risk; a proportionality principle in corrective actions and crediting suspensions, with an alternative evidentiary pathway for documenting return-to-compliance dates when the responsible regulatory agency has not yet issued a written determination; and a clarification of the §95985(b) invalidation timeframe anchor that protects projects from invalidation-period extensions caused by verifier scarcity or CARB processing delays outside the operator’s control.<sup>26</sup> The “planned activities” definition discussed in Part II.C above also belongs among these items, given its newly central role in §95989(e).

#### **IV. Closing: An Ask for Better Collaboration on Offset Administration**

CFCC has been candid in its March 9 letter, and we will be candid here. The day-to-day administration of the Compliance Offset Program has become difficult to navigate. Important interpretive guidance is shared inconsistently. Review timelines have lengthened. Projects in good standing find themselves in extended periods with limited visibility into status. Verifier capacity is constrained. Stakeholders, in many cases, are working against deadlines without a shared understanding of how a particular protocol question will be resolved. This is not a comment about staff effort, which CFCC respects. It is a comment about the structural conditions in which the offset program is operating, and the gap between those

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<sup>24</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (§95975 voluntary withdrawal, reforestation grandfathering, project area adjustments; §95975.1 cure period); see also New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 20–23 (cure period and disclosure timing).

<sup>25</sup>Anew Climate. (2026, March 9). *Public Comments*, at §I(b); Verified Emission Reduction Association. (2026, March 9). *Comment Letter* (Effective Date of Changes); New Forests. (2026, March 9). *Comment Letter*, at ¶¶ 7–8.

<sup>26</sup>California Forest Carbon Coalition. (2026, March 9). *Comments* (§95973 Technical Guidance and Reliance, NOV Proportionality, §95985(b)).

conditions and the administrative load that AB 1207 and SB 840 have just placed on staff and stakeholders alike.

The 2026 rulemaking will close before many of the technical issues raised in March, and many of the issues raised in this 15-Day comment, can be resolved on this record. CFCC accepts that. What we ask now is that the Board direct staff toward a different working footing for the period that follows.

Specifically, CFCC requests that the Board:

1. Direct staff to convene structured stakeholder workshops with project developers, verifiers, registries, forest carbon experts, and conservation easement grantees on the offset administration topics identified in Part III above and in CFCC's March 9 letter. The workshops should be issue-focused, time-bounded, and produce shared written outputs that can inform technical guidance and any subsequent rulemaking.
2. Direct staff to develop and publish technical guidance in a publicly accessible repository, with versioning, effective dates, and prospective application, on the implementation questions that are amenable to guidance rather than rulemaking. This is one of the most concrete steps CARB can take in the near term to reduce the inconsistency that project operators currently experience.
3. Initiate a follow-on offset administration rulemaking in coordination with the SB 840 protocol update process, to address the items that require regulatory text. CFCC understands that the SB 840 protocol updates are a substantial body of work in their own right, and that the items in this letter are administrative rather than protocol-substantive. We do not propose that they be folded into the SB 840 timeline. We do propose that they be carried in parallel, on a workable timeline that the Board sets in consultation with staff and stakeholders.

CFCC and our members are committed to constructive engagement and have been since the program's inception. We are prepared to bring technical expertise, project-level data, and detailed redlines into any workshop process the Board directs. We are also prepared, if it would be useful, to coordinate with aligned stakeholders, to consolidate proposals where there is shared support and to surface remaining differences clearly.

Thank you for considering these comments. Please do not hesitate to contact me at to discuss any of the points raised here, or to follow up on the workshops and follow-on engagement we have requested.

Sincerely,

/s/

Mikhael Skvarla  
California Forest Carbon Coalition