UPDATED INFORMATIVE DIGEST REGULATION TO IMPLEMENT THE CALIFORNIA CAP-AND-TRADE PROGRAM

<u>Sections Affected:</u> This action amends sections 95802, 95973, 95975, 95976, 95981, 95985, and 95990, title 17, California Code of Regulations. This action also incorporates by reference an amended version of the incorporated California Air Resources Board Compliance Offset Protocol U.S. Forest Projects (2015, Forest Protocol), and a new version of the previously-incorporated Compliance Offset Protocol Rice Cultivation Projects (2015, Rice Protocol).

Background: The California Global Warming Solutions Act (Assembly Bill 32; Stats. 2006, Chapter 488) (AB 32) authorizes the California Air Resources Board (ARB) to implement a comprehensive, multi-year program to reduce greenhouse gas (GHG) emissions in California. Meeting the goals of AB 32 requires a coordinated set of strategies to reduce GHG emissions throughout the economy that work within a comprehensive tracking, reporting, verification and enforcement framework.

In response to continued Board direction and further discussions with stakeholders, staff proposed additional amendments, related to program implementation and a new Compliance Offset Protocol Mine Methane Capture Projects, that were approved by the Board in April 2014, and took effect July 1, 2014. A further set of amendments, related to program implementation and updates to three Compliance Offset Protocols, were approved for adoption by the Board and adopted by the Executive Officer in November 2014, taking effect January 1, 2015.

During these hearings, the Board provided ongoing direction to staff to continue considering updates to existing offset protocols, and consider additional protocols. Beginning in March of 2013 staff held four workshops, four technical workgroups, one webinar, and released draft proposed offset protocols for public comment. ARB received more than 70 written comments on the discussion draft protocols and workshops and met regularly with stakeholders to discuss concerns and recommendations. On October 28, 2014, staff proposed regulation amendments to address stakeholder concerns about the definitions of early action offset project, and intentional reversal; and modifications to the existing Forest Protocol and a new Rice Protocol along with necessary regulatory amendments to incorporate the protocol by reference into the Regulation.

Following the 45-day comment period, the Board considered the proposed amendments at its December 18, 2014, Board meeting. At the December public hearing, the Board directed staff to consider additional modifications to the proposed amendments to the Cap-and-Trade Regulation as part of a subsequent 15-day rulemaking package. Staff held an additional workshop in February of 2015, receiving 10 additional comments, and continued to meet with stakeholders to develop further modifications. A public notice containing proposed 15-day modifications was issued on May 20, 2015. At a public hearing on June 25, 2015, the Board adopted the proposed amendments.

Description of the Regulatory Action:

ARB staff is proposing amendments to the Cap-and-Trade Regulation in response to continued Board direction and further discussions with stakeholders. These amendments to the California Cap-and-Trade Regulation would: clarify the definition of Early Action Offset Project as it relates to reforestation offset projects; clarify how wildfire response is treated under the provisions of intentional reversal as applied to forest projects; specify a new offset protocol to address methane emissions from rice cultivation; and update the Forest Protocol, including adding project eligibility for regions of Alaska.

Since the Notice of Proposed Rulemaking was published on October 28, 2014, ARB staff proposed additional modifications to the regulation pursuant to Board direction provided in Resolution 14-44.¹ In Resolution 14-44, the Board directed staff to consider additional modifications to the proposed amendments to the Regulation as part of a subsequent 15-day rulemaking package. ARB made additional changes to the Regulation and amended Compliance Offset Protocols pursuant to the Board direction. These additional documents were added to the record via a 15-day comment period, pursuant to Government Code section 11347.1.

Summary of Proposed Modifications

A. Modifications to Sections 95802. Definitions

In section 95802, the definition of "Early Action Offset Project" was modified to clarify that U.S. Forest reforestation offset projects do not need to be issued early action offset credits to be considered an Early Action Offset Project. This change is necessary to recognize that reforestation offset projects often do not generate any credits during the first years of the project, which should not preclude them from being considered Early Action Offset Projects under the Regulation if the project was

¹ Available at: <u>http://www.arb.ca.gov/regact/2014/capandtradeprf14/res14-44.pdf</u>.

registered with and has met all Early Action Offset Program requirements prior to transitioning.

Also in section 95802, the definition of "Intentional Reversal" was modified to clarify that a reversal caused by an intentional back burn set by, or at the request of, a local, state, or federal fire protection agency for the purpose of protecting forestlands from an advancing wildfire that began on another property through no negligence, gross negligence, or willful misconduct of the forest owner is not considered an intentional reversal but rather an unintentional reversal. This change is necessary to align the Regulation with best practices for combatting wildfires, protect threatened forestland, and remove the obligation associated with intentional reversals faced by forest owners who comply with back burning procedures established by fire protection agencies. This change would also remove the inconsistency for an offset project operator of trying to avoid the loss of credited carbon stocks under ARB's regulation and complying with another state agency's requirements to protect natural lands from further damage from a wildfire.

B. Modifications to Sections 95973. Requirements for Offset Projects Using ARB Compliance Offset Protocols

Existing section 95973(a)(2)(C)4. was modified to include an updated U.S. Forest Projects Compliance Offset Protocol that staff proposes the Board adopt and to support the addition of a potential Compliance Offset Protocol to the Regulation. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of an updated Compliance Offset Protocol by the Board. The Alaska update removes the exclusion for regions of Alaska. Alaska was intentionally excluded when the Board adopted the original U.S. Forest Protocol in October 2011 because of lack of Alaska data. This data now exists for some regions in Alaska and staff is proposing to add these regions as eligible project locations.

Existing section 95973(a)(2)(C)5. was modified to support the addition of a potential Compliance Offset Protocol to the Regulation. This change was non-substantive, since the "and" is needed to support the inclusion of an additional potential Compliance Offset Protocol in this section.

New section 95973(a)(2)(C)6. was added to include the new Rice Cultivation Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board. Rationale for Section 95973(a)(2)(C)6. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of a new Compliance Offset Protocol by the Board, the "Compliance Offset Protocol Rice Cultivation Projects". The adoption would provide an additional cost containment opportunity as well as recognizing GHG reductions outside the cap.

C. Modifications to Section 95975. Listing of Offset Projects Using ARB Compliance Offset Protocols.

Existing section 95975(e)(4) was modified to include the updated U.S. Forest Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board and remove the existing version which Offset Project Operators and Authorized Project Designees will no longer be able to list under after the adoption of a new version. Modifications are also made to move the "and" in support the addition of a potential Compliance Offset Protocol to this list. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to clarify that an Offset Project Operator or Authorized Project Designee must list under the most recent version of the protocol in the Regulation.

Existing section 95975(e)(5) was modified to support the addition of a potential Compliance Offset Protocol to this list. This change is non-substantive, since the "and" is needed to support the inclusion of an additional potential Compliance Offset Protocol in this section.

New section 95975(e)(6) is added to include the new Rice Cultivation Projects Compliance Offset Protocol that staff is proposing the Board adopt. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of a new Compliance Offset Protocol by the Board. ARB will insert the date of adoption if the Board approves the proposed protocol.

D. Modifications to Sections 95976. Monitoring, Reporting, and Record Retention requirements for Offset Projects.

Existing section 95976(c)(4) was modified to include the new U.S. Forest Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board and to move the "and" in support the addition of a potential Compliance Offset Protocol to this list. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of an updated Compliance Offset Protocol by the Board. The updated U.S. Forest Protocol will add Alaska as an eligible project location. The Alaska update removes the exclusion for regions of Alaska. Alaska was intentionally excluded when the Board adopted the original U.S. Forest Protocol in October 2011 because of lack of Alaska data. This data now exists for some regions in Alaska and staff is proposing to add these regions as eligible project locations

Existing section 95976(c)(5) was modified to support the addition of a potential Compliance Offset Protocol to this list. This change is non-substantive the "and" is needed to support the inclusion of an additional potential Compliance Offset Protocol in this section.

New section 95976(c)(6) was added to include the new Rice Cultivation Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of a new Compliance Offset Protocol by the Board.

Existing section 95976(d)(4) was modified to include the updated U.S. Forest Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board and to move the "and" in support the addition of a potential Compliance Offset Protocol to this list. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of an updated Compliance Offset Protocol by the Board. The update will add regions of Alaska as eligible project locations.

Existing section 95976(d)(5) was modified to support the addition of a potential Compliance Offset Protocol to this list. This change is non-substantive, since the "and" is needed to support the inclusion of an additional potential Compliance Offset Protocol in this section.

New section 95976(d)(6) was added to include the new Rice Cultivation Projects Compliance Offset Protocol that staff is proposing to be adopted by the Board. ARB inserted the date of Board adoption, June 25, 2015, as a non-substantive change. These changes were necessary to support the potential adoption of a new Compliance Offset Protocol by the Board.

Existing section 95976(d)(7) was renumbered to section 95976(d)(7). This change was required to accommodate a new numbering structure.

Existing section 95976(d)(8) was renumbered to section 95976(d)(8). This change was required to accommodate a new numbering structure.

Existing section 95976(d)(9) was renumbered to section 95976(d)(9). This change was required to accommodate a new numbering structure.

E. Modifications to Section 95981. Issuance of ARB Offset Credits.

Existing section 95981(b)(1) was modified to change an internal reference. This change was necessary due to renumbering of the section cross-referenced by this section.

F. Modifications to Section 95985. Invalidation of ARB Offset Credits.

Existing section 95985(b)(1)(B)5.a. was modified to reference the section the Compliance Offset Protocol is first identified. This change was necessary to clarify that all versions of a protocol are subject to the invalidation provisions of the Regulation.

Existing section 95985(b)(1)(B)5.b. was modified to reference the section the Compliance Offset Protocol is first identified. This change was necessary to clarify that all versions of a protocol are subject to the invalidation provisions of the Regulation.

Existing section 95985(b)(1)(B)5.c. was modified to reference the section the Compliance Offset Protocol is first identified. This change was necessary to clarify that all versions of a protocol are subject to the invalidation provisions of the Regulation.

Existing section 95985(b)(1)(B)5.d. was modified to reference the section the Compliance Offset Protocol is first identified. This change was necessary to clarify that all versions of a protocol are subject to the invalidation provisions of the Regulation.

Existing section 95985(b)(1)(B)5.e. was added to support the addition of the new Rice Cultivation Protocol and references the section the Compliance Offset Protocol is first identified. This addition was necessary to ensure that the new Rice Cultivation Protocol is subject to the same invalidation requirements as all other offset protocols and assure all versions of a protocol are subject to the invalidation provisions of the Regulation.

G. Modifications to Section 95990. Listing of Offset Projects Using ARB Compliance Offset Protocols.

Existing section 95990(c)(1) is modified to extend the time period over which early action projects can occur for potential early action rice cultivation quantification methodologies that staff is proposing for Board adoption. This change is needed to because the effective date of the proposed regulatory amendments would be after December 31, 2014, and projects will not be able to receive early action offset credits for GHG emission reductions that occurred after December 31, 2014 but prior to the effective date of the proposed regulatory amendments unless the early action eligibility date is extended for rice projects.

Existing section 95990(c)(3)(B) was modified to support the addition of later listing dates for potential early action offset quantification methodologies for rice. This change is non-substantive the "and" is needed to support the inclusion of additional potential early action quantification methodologies for rice cultivation in this section.

New section 95990(c)(3)(C) is added to include listing requirements for potential early action quantification methodologies for rice cultivation projects which staff is proposing for Board adoption. This section is added to allow rice cultivation early action offset projects to have a later listing date than the other project types for early action, since the potential quantification methodologies will be added to the program after January 1, 2015.

Existing section 95990(c)(5)(F) is modified to accommodate additional provisions in this section for new potential early action quantification methodologies for rice cultivation projects. This change is non-substantive, removal of the "and" is needed to support the inclusion of additional potential early action quantification methodologies for rice cultivation in this section.

Existing section 95990(c)(5)(G) is modified to accommodate additional provisions in this section for new potential early action quantification methodologies for rice cultivation projects. This change is non-substantive the "and" is needed to support the inclusion of additional potential early action quantification methodologies for rice cultivation in this section.

New section 95990(c)(5)(H) is added to include the American Carbon Registry Voluntary Emission Reductions in Rice Management Systems Parent Methodology, version 1.0 on the list of approved early action quantification methodologies. These methodologies have not yet been approved as staff is proposing them to the Board for adoption. This change is needed to include the potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption.

New section 95990(c)(5)(H)1. is added to include the American Carbon Registry Voluntary Emission Reductions in Rice Management Systems – California Module, version 1.0, which works with the parent methodology in section 95990(c)(5)(H), on the list of approved early action quantification methodologies. These methodologies have not yet been approved as staff is proposing them to the Board for adoption. This change is needed to include the potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption.

New section 95990(c)(5)(H)2. is added to include the American Carbon Registry Voluntary Emission Reductions in Rice Management Systems –Mid-South Module, which works with the parent methodology in section 95990(c)(5)(H), on the list of approved early action quantification methodologies. These methodologies have not yet been approved as staff is proposing them to the Board for adoption. This change is needed to include the potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption.

Existing section 95990(i)(1)(F)2. is modified to accommodate additional provisions in this section for potential new early action quantification methodologies for rice cultivation projects. This change is non-substantive, removal of the "and" is needed to support the inclusion of an additional potential early action offset protocol for rice cultivation in this section.

Existing section 95990(i)(1)(G) is modified to accommodate additional provisions in this section for potential new early action quantification methodologies for rice cultivation projects. This change is non-substantive the "and" is needed to support the inclusion of an additional potential early action offset protocol for rice cultivation in this section.

New section 95990(i)(1)(H) is added to include requirements for how many ARB offset credits will be issued for early action offset credits generated under the American Carbon Registry Voluntary Emission Reductions in Rice Management Systems Parent Methodology, version 1.0 or Climate Action Reserve Rice Cultivation Project Protocol, version 1.1. This change is needed to include requirements that specify how many early action offset credits will be issued for potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption.

New section 95990(i)(1)(H)1. is added to specify that one ARB offset credit will be issued for each early action offset credit if the early action reporting period does not take credit for emission reductions from nitrous oxide (N₂O), soil organic carbon (SOC), reduced fossil fuel consumption and activities ineligible under the Rice Cultivation Practices Compliance Offset Protocol, and the methods for removing these ineligible reductions. This change is needed to include requirements that specify how many early action offset credits will be issued for potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption. Staff is proposing not to allow crediting of reductions for N₂O, SOC, fossil fuel emissions and project activities, which are not allowed under the COP. During the development of the Rice Cultivation Practices Compliance Offset Protocol, these sources were determined not to be consistent with Regulation and therefore excluded. ARB has not yet determined the additionality of N₂O emission reductions or the 100year permanence of SOC. Fossil fuel is a covered source under the Cap-and-Trade Program. As a matter of policy, ARB does not issue offset credits for reductions from sources that would be covered by the cap but are located outside the State. Since there is no final determination on any potential environmental impacts of bailing, that practice is currently excluded from early action eligibility.

New section 95990(i)(1)(H)2. is added to specify that no ARB offset credits will be issued for early action reporting periods that take credit for emission reductions based on a common practice baseline. This change is needed to include requirements that specify how many early action offset credits will be issued for potential early action quantification methodologies for rice cultivation projects, which staff is proposing for Board adoption. It is appropriate to not credit the reporting periods that take credit for emission reduction based on a common practice baseline because this indicates that a project was implementing emission reduction activities prior to project commencement; therefore, these activities would not be considered additional and would not be eligible for ARB offset credits.

Existing section 95990(i)(1)(H) is renumbered to section 95990(i)(1)(I). This change is needed because new section 95990(i)(1)(H) was added, which caused a renumbering of this section.

Existing section 95990(k)(1) is modified to require that a rice cultivation offset project must be listed under a COP by February 28, 2016, in order to eligible to transition from an early action offset project to a COP. This change is needed to clarify that an OPO or APD must list the offset project under the Rice Cultivation Practices Compliance Offset Protocol by February 28, 2016 in order to transition an early action offset project to a COP. This extension is necessary because the current date of February 28, 2015

for all the other COPs is before the effective dated of the proposed regulatory amendments adding the Rice Cultivation Practices Compliance Offset Protocol.

Existing section 95990(k)(1)(E) is modified to accommodate additional provisions in this section for new potential early action quantification methodologies for rice cultivation projects. This change is non-substantive, removal of the "and" is needed to support the inclusion of an additional potential early action offset protocol for rice cultivation in this section.

Existing section 95990(i)(1)(F) is modified to accommodate additional provisions in this section for new potential early action quantification methodologies for mine methane capture projects. This change is non-substantive the "and" is needed to support the inclusion of an additional potential early action offset protocol for rice cultivation in this section.

New section 95990(k)(1)(G) is added to require that when an OPO or APD is transitioning an early action offset project using the potential early action rice cultivation quantification methodologies that staff is proposing to be adopted by the Board, they must use the proposed Compliance Offset Protocol Rice Cultivation Projects Protocol. This section is needed to require OPOs and APDs of early action offset projects developed under the potential early action rice cultivation quantification methodology to use the staff-proposed ARB Compliance Offset Protocol for rice cultivation projects.

New section 95990(k)(3)(D) is added to specify the dates by which an early action rice cultivation projects must list and verify any GHG emission reductions. This section is necessary because the existing dates for listing and verification in the Regulation are before or would not allow enough time after the effective date of the proposed regulatory amendments for OPOs/APDs of rice cultivation early action projects to comply. These dates are necessary to clearly identify deadlines by which listing and verification must occur to allow for adequate time for transitioning all early action offset credits to ARB offset credits by the end of 2016.

Existing section 95990(k)(5) is modified to allow rice cultivation early action projects additional time to complete the regulatory verification required by the Regulation, request issuance of ARB offset credits and for ARB to complete its review of the project prior to transitioning their early action offset credits to ARB offset credits by the end of the 2016. This change is needed to because the proposed regulatory amendments extending the eligibility timeframe for early action rice cultivation projects

necessitates additional time for verifying and transitioning the project to ARB beyond what is currently specified in the Regulation.

H. Modifications to the Rice Cultivation Projects Compliance Offset Protocol

This is a new protocol so no modifications were made. The new protocol was needed because ARB's proposed Rice Protocol incentivizes the reduction of GHG emissions resulting from rice cultivation activities in the United States. The proposed Rice Protocol will allow for the issuance of compliance offset credits for emission reductions achieved by switching to lower GHG emission rice cultivation practices that reduce methane emissions that would otherwise be released into the atmosphere as a result of conventional rice cultivation activities. ARB offset credits are tradable credits that represent verified greenhouse gas (GHG) emissions reductions or removal enhancements from sources not subject to a compliance obligation in the Cap-and-Trade Program. Under the Cap-and-Trade Program, covered entities may use ARB offset credits to satisfy up to eight percent of their compliance obligation. This limit applies to each individual covered or opt-in covered entity for each compliance period.

I. Modifications to the U.S. Forest Projects Compliance Offset Protocol Offset Protocol

This is a new Forest Protocol based on the Forest Protocol originally adopted by the Board in 2011 and updated in 2014. This new protocol contains significant reformatting from the protocol originally adopted 2011 and updated in 2014, but the majority of the content is identical.

The following list provides specific changes proposed to the Forest Protocol in this rulemaking:

- Expanded eligible project locations to include parts of Alaska;
- Updated common practice values in the Assessment Area Data File using the latest data from the U.S. Department of Agriculture Forest Service Forest Inventory and Analysis National Program;
- Adjusted the classification of high and low site class productivity to align with the site class stratification used in the adjusted common practice values;
- Reformatting the protocol to more closely follow standard regulatory format;
- Removed explanatory text;
- Shifted some text between chapters and/or appendices;
- Added some language consistent with current Cap-and-Trade Regulation and standardized to other Compliance Offset Protocols;
- Identified additional sections as quantification methodologies;

- Added, modified, or removed definitions and acronyms;
- Clarified that native species and the composition of native species must be assessed at initial and all subsequent verifications;
- Modified applicability of sustainable harvesting practices and natural forest management requirements;
- Clarified that a project can utilize a combination of methods to demonstrate sustainable long-term harvesting practices on all of the forest landholdings subject to the requirement;
- Clarified uneven-aged management requirements for option 3 of the sustainable harvesting practices;
- Modified eligibility for projects that practice even-aged management;
- Clarified the eligibility of forestlands that were previously included in a voluntary carbon offset project other than one of the approved early action offset quantification methodologies;
- Modified compensation rate for terminated improved forest management projects to cover all time periods;
- Clarified the list of actions that can trigger offset project commencement;
- Clarified that no crediting of increased soil carbon is allowed;
- Clarified that shrubs and herbaceous understory carbon pool is only included in the baseline for reforestation projects;
- Clarified how to consider conservation easements in the baseline;
- Clarified that baseline carbon stock estimates are approved at the time of the project's initial verification and that if correctable errors are detected in subsequent verifications that the baseline must be adjusted;
- Modified the secondary effects calculation for reforestation projects;
- Clarified the activity shifting leakage risk assessment for reforestation projects;
- Modified the minimum baseline level calculation for improved forest management projects where initial carbon stocks are above common practice;
- Modified requirements for improved forest management projects to demonstrate that the baseline is financially feasible;
- Modified the conversion-type classifications for avoided conversion projects;
- Clarified the appraisal requirements for avoided conversion projects;
- Clarified that the avoided conversion discount factor is approved at the time of the project's initial verification;
- Clarified the process for quantifying carbon in harvested wood products;
- Modified listing and reporting requirements;
- Clarified reporting items that avoided conversion projects may defer;
- Clarified the requirements for reporting carbon stocks;
- Clarified that annual estimates of carbon stocks must reflect the appropriate confidence deduction;

- Extended the deadline for submission of the offset verification statement for the initial reporting period;
- Clarified that complete carbon inventory methodology must be verified during the initial full verification;
- Clarified that the modeling plan assumptions and silvicultural prescriptions applied to produce the project baseline must be verified during the initial full verification;
- Clarified that listing information is subject to verification at the initial and all subsequent offset project verifications;
- Modified the site visit requirements when a new confidence deduction or reversal risk rating is established;
- Added requirement for full verifications;
- Clarified that the verifier must review documentation and data supporting the information reported in the Offset Project Data Report during all full verifications;
- Clarified sequential sampling requirements;
- Modified minimum number of sample plots in sequence for projects with more than three strata;
- Clarified that verifiers cannot use regression estimators nor estimate heights in place of plot-based field measurements of heights; and clarified verification team requirements;
- Modified forest carbon inventory requirements;
- Removed legacy models from list of approved models;
- Clarified that the formulas, equations, and data embedded within a model must be transparent;
- Modified the requirements for using the lower wildfire risk rating;
- Added common practice values, volume and biomass equations, and data for calculating carbon in harvested wood products for regions of Alaska; and
- Added references.

The changes identified above were necessary because Resolution 11-32 adopted by the Board in 2011, directs ARB staff to periodically review and update compliance offset protocols. Three main types of modification were made: 1) updates to common practices values, and adding project eligibility to regions of Alaska based on new and better forest inventory data available from the U.S. Department of Agriculture Forest Inventory Analysis Nation Program; 2) clarifications to sections of the protocol identified during the first years of implementation as confusing, including harmonizing with the California Forest Practice Act for the even-aged management requirement; and 3) ensuring the compliance protocol is at least as rigorous as voluntary protocols by modifying the requirement for determining minimum baseline.

Additional Documents Added to the Record

In the interest of completeness, staff has also added to the rulemaking record and invites comments on the following additional documents:

- Compliance Offset Protocol U.S. Forest Projects (June 25, 2015)
- Compliance Offset Protocol Rice Cultivation Projects (June 25, 2015)
- Mill Efficiency Data (updated with values for Alaska), May 1, 2015.
- Assessment Area Data File (updated with values for Alaska), May 1, 2015.
- Supersection maps and GIS shapefiles, May 1, 2015.
- UDSA Forest Inventory and Analysis Database Description and User Guide for Phase 2 (V6.0.1), Appendix D, April 2014.

<u>Comparable Federal Regulations</u>: There are no federal regulations comparable to the Cap-and-Trade Regulation.

<u>Changes to Underlying Laws</u>: There have been no changes in applicable laws or to the effect of the proposed regulations from the laws and effects described in the Notice of Proposed Action.

Changes to the Effect of the Regulation: None.