1 OVERVIEW
This document contains recommendations on best practices for developing combined soil and forest carbon projects when using the BCarbon Soil Carbon Protocol and BCarbon Forest Carbon Protocol together.

2 GENERAL GUIDANCE
In the Letter of Intent submitted to BCarbon, the applicant must indicate whether the individual or group project is intending to generate carbon credits using the BCarbon Soil Carbon Protocol, the BCarbon Forest Carbon Protocol, or both.

3 TECHNICAL CONSIDERATIONS
3.1 Carbon Pool Definitions
In the BCarbon Forest Carbon Protocol, forest carbon includes the following forest carbon pools:
- **Above-ground live biomass**: Live trees with a diameter at breast height (d.b.h.) of at least 2.5 cm (1 inch), including carbon content of stems, branches, and foliage.
- **Above-ground dead biomass**: Standing dead trees with a d.b.h. of at least 2.5 cm, including carbon content of stems and branches.

While the following forest carbon pools are optional to include:
- **Below-ground live biomass**: Living carbon content of coarse tree roots (between 0.2 and 0.5 cm).
- **Below-ground dead biomass**: Dead carbon content of coarse tree roots (between 0.2 and 0.5 cm).

And the following forest carbon pools are generally excluded:
- **Down dead wood**: Woody material that includes logging residue and other coarse dead wood on the ground, as well as stumps and coarse roots of stumps.
- **Shrubs and herbs**: Live vegetation that includes the roots, stems, branches, and foliage of seedlings (trees less than 2.5 cm d.b.h.), shrubs, and bushes.
- **Forest floor/litter**: Organic material on the floor of the forest that includes fine woody debris, tree litter, humus, and fine roots in the organic forest floor layer above mineral soil.
- **Soil**: Soil organic carbon without coarse roots but including fine roots and all other organic carbon not included in other pools to a depth of 1 meter.

In the BCarbon Soil Carbon Protocol, soil organic carbon is defined as:
- **Soil organic carbon (SOC)**: The organic carbon mass, as determined by acceptable field and/or laboratory methods on properly collected samples, for the fraction of the soil sample that passes through a 2 mm sieve.

Applicants interested in creating combined soil and forest carbon projects must be able to specify the carbon pools they will be measuring using each protocol in their Letter of Intent.

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BCarbon Soil Carbon Protocol
BCarbon Soil + Forest Carbon Guidance
3.2 Project Stratification
- Stratification for soil carbon and forest carbon projects use similar processes but with different relevant parameters.
- For soil carbon projects, relevant parameters include soil type and texture, hydrology, topography, vegetative cover, and land management practices.
- For forest carbon projects, relevant parameters include tree species, age class, stocking rates, and forest management practices.

3.3 Project Measurements
- Soil sample locations in the soil carbon protocol are analogous to permanent plots in the forest carbon protocol.
- Providers of soil carbon and forest carbon measurements will likely be different due to the different requirements of the sampling programs.
- Soil and forest carbon measurements conducted for combined projects should be timed to occur within a year of one another to facilitate efficient credit certification by BCarbon.

3.4 Project Modeling
- BCarbon is developing guidelines for the use of modeling in soil carbon applications. Current guidance on the issuance of soil carbon issuance credits can be found in Standard Procedure C of the BCarbon Soil Carbon Protocol.
- For forest carbon applications, we recommend that developers use the USDA Forest Vegetation Simulator process laid out in Standard Procedure C of the BCarbon Forest Carbon Protocol to facilitate efficient credit certification by BCarbon.

4 LEGAL CONSIDERATIONS
4.1 Contracts and True-up Periods
- A single BCarbon project developer contract can be used for individual or group projects generating both soil and forest carbon credits.
- Soil carbon projects are expected to conduct at least one round of true-up sampling in the contract period.
- If interim credits are issued following this initial true-up measurement, then a subsequent true-up measurement is required to occur.
- The minimum soil disturbance commitment must be held on the project site for ten years following the last issuance of soil carbon credits.
- Forest carbon projects must conduct two true-up measurements, the first in year 5 and the second in year 10 of the contract period.
- The forest management plan laid out in the initial project application must be appropriately updated and attested to at each true-up measurement period.
- Minimum soil disturbance requirement is analogous to the forest management plan. For combination projects landowners and operators must commit to both principles.

4.2 Buffer pools
- Soil and forest carbon projects must allocate 10% of both interim and true-up credits to the BCarbon buffer pool account.