

EXHIBIT H

April 7, 2023

David Magid
Briarcliff Solar, LLC
79 Madison Ave, 8th Floor
New York, NY 10016

Re: Carbon sequestration assessment: Briarcliff Solar, LLC

Dear Mr. Magid:

SavATree Consulting Group (SavATree), on behalf of Briarcliff Solar, has completed a Carbon Sequestration Report at 345 Scarborough Road in the Village of Briarcliff Manor, NY. SavATree inventoried, quantified, and outlined the greenhouse gas (GHG) emission impacts pre-development and post-development. The SavATree Consulting Group was originally retained in 2022 to perform an inventory of all trees measuring 7-inches and larger (4-inches and larger on slopes greater than 25%) throughout the property. This inventory was used to determine which trees will need to be removed to accommodate the proposed solar facility. Based on the current plan, 1822 trees will be removed.

Based on the information provided to us by Briarcliff Solar, the proposed community solar facility has a nameplate of 15MWdc/10MWac. New York State Research & Development Authority reviewed and approved the technical project components under their NY-SUN incentive program. The annual electricity generated from the solar facility is 21,119,366 kWh's annually. According to the Environmental Protection Agency (EPA) eGrid Power Profiler, the proposed solar facility avoids 17,252,587,580 lbs of CO₂ annually. The EPA's eGrid Power Profiler uses the Westchester County, NY electricity emission intensity data from 2021.

In order to determine the amount of carbon annually sequestered annually by the 1822 trees that will be removed, I used a program called i-Tree Eco. i-Tree is a peer-reviewed software suite from the USDA Forest Service that provides urban and rural forestry analysis and benefits assessment tools. I-Tree Eco uses specific tree data and local weather station reports to estimate many environmental benefits from a tree population, including annual carbon sequestration. Version 6 is the most recent version of i-Tree and was used for my assessment.

According to i-Tree Eco, the 1,822 trees that are scheduled for removal sequester 22.91 tons (45,800 lbs) of carbon per year. This is far less than the 17,252,587,580 lbs per year that will be saved by using the solar facility compared to traditional energy sources.

One hundred eighteen (118) of the trees planned for removal are standing, dead trees that no longer sequester carbon. Another 77 are in critical condition – these trees are technically alive but have a limited remaining lifespan and sequester little carbon. Therefore, there are 1627 invasive and non-invasive trees that are generally healthy that will be removed. On average, each tree sequesters 28.15 pounds of carbon per year.

As part of the project, YSG Solar will plant 125 new trees (38 deciduous trees and 87 evergreen) at the site. On average, these new trees will sequester 28 pounds of carbon per year over their life. This additional carbon benefit of 3,500 lbs of carbon sequestered per year should be considered as well.

As is, the trees scheduled for removal from the site sequester a total amount of 45,800 pounds of carbon per year. The 125 new trees that will be planted at the site will sequester an average of 3,500 lbs of carbon per year over the span of their life. The Briarcliff Solar development will result in an overall increase in carbon sequestration, removing more carbon from the air. Therefore, the project would be an improvement to the community in the projected carbon sequestration compared to the existing conditions on site. Overall, this project will result in savings of at least 17,252,545,280 pounds of atmospheric CO₂ per year, making it very much a net-positive for Briarcliff Manor.

Exhibit A: i-Tree Eco Report and Exhibit B: EPA eGrid Power Profiler Report are attached at the end of this report.

Please let me know if you have any questions regarding my findings.

Thank you,



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Exhibit A: i-Tree Ecosystem Analysis

Proposed Briarcliff Community Solar Garden



Urban Forest Effects and Values
March 2023

Summary

Understanding an urban forest's structure, function and value can promote management decisions that will improve human health and environmental quality. An assessment of the vegetation structure, function, and value of the urban forest was conducted during 2022. Data from 1812 trees located throughout the Briarcliff Solar Garden were analyzed using the i-Tree Eco model developed by the U.S. Forest Service, Northern Research Station.

- Number of trees: 1,812
- Tree Cover: 16.4 acres
- Most common species of trees: Norway maple, Sugar maple, Tulip tree
- Percentage of trees less than 6" (15.2 cm) diameter: 0.6 %
- Pollution Removal: 963.7 pounds/year (\$2.59 thousand/year)
- Carbon Storage: 1.194 thousand tons (\$204 thousand)
- Carbon Sequestration: 22.91 tons (\$3.91 thousand/year)
- Oxygen Production: 61.09 tons/year
- Avoided Runoff: 41.86 thousand cubic feet/year (\$2.8 thousand/year)
- Building energy savings: N/A – data not collected
- Avoided carbon emissions: N/A – data not collected

Ton: short ton (U.S.) (2,000 lbs)
Monetary values \$ are reported in US Dollars throughout the report except where noted.
Ecosystem service estimates are reported for trees.

For an overview of i-Tree Eco methodology, see Appendix I. Data collection quality is determined by the local data collectors, over which i-Tree has no control.

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I. Tree Characteristics of the Urban Forest

The urban forest of the Solar Garden has 1,812 trees with a tree cover of Norway maple. The three most common species are Norway maple (27.6 percent), Sugar maple (19.4 percent), and Tulip tree (7.5 percent).

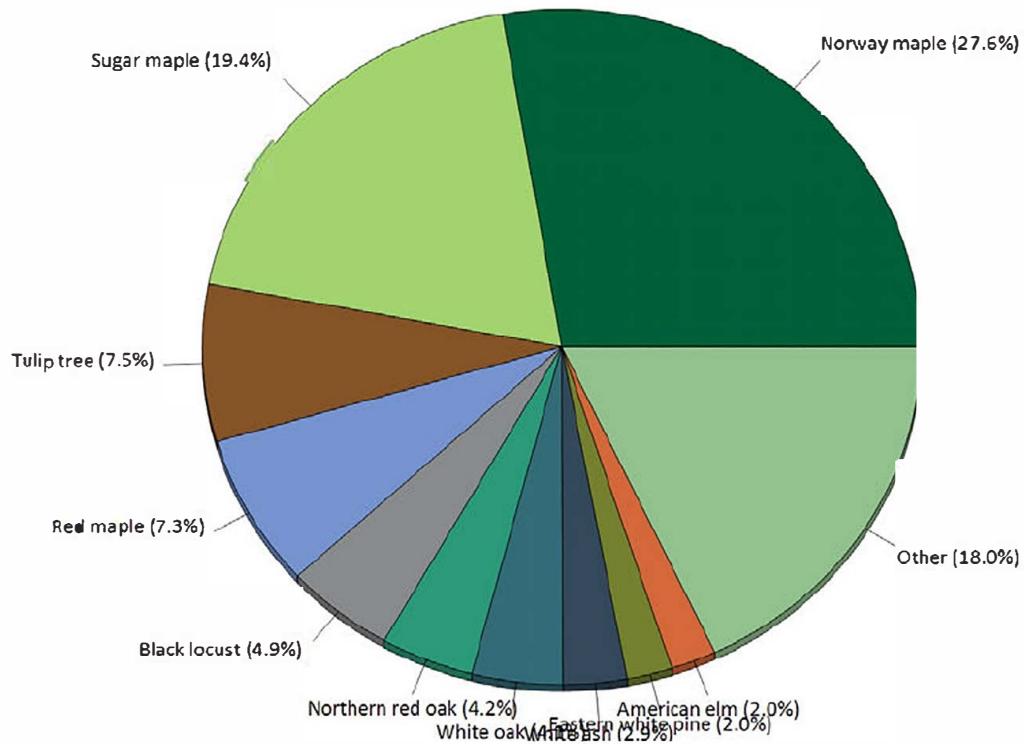


Figure 1. Tree species composition in Proposed Briarcliff Community Solar Garden

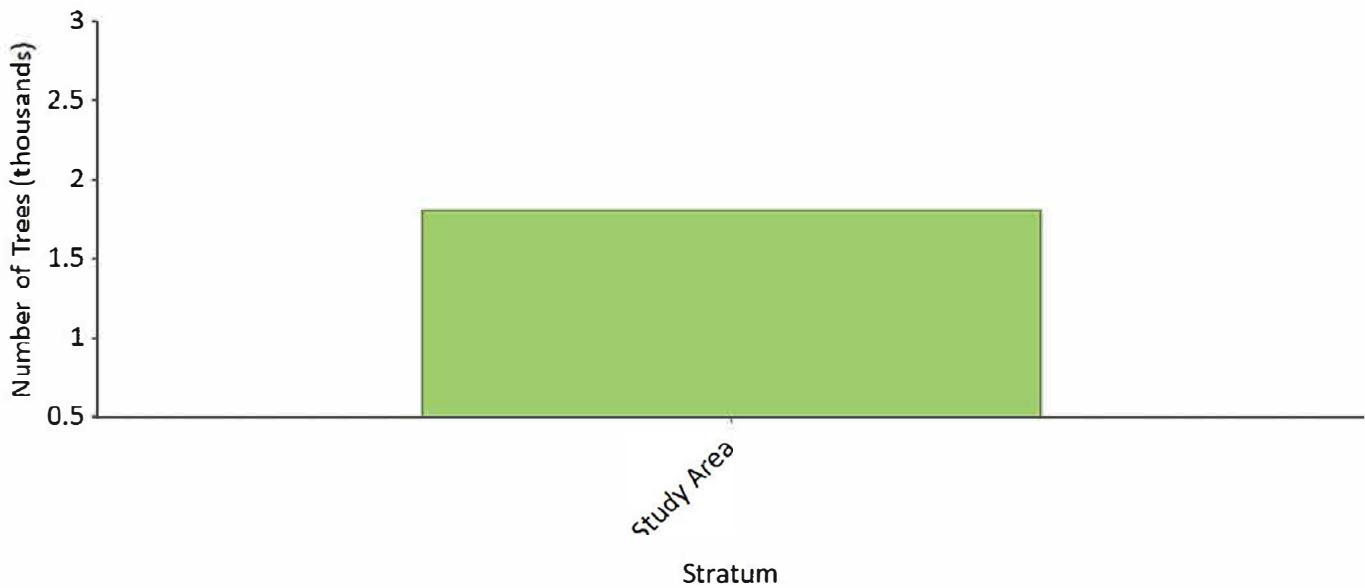


Figure 2. Number of trees in Proposed Briarcliff Community Solar Garden

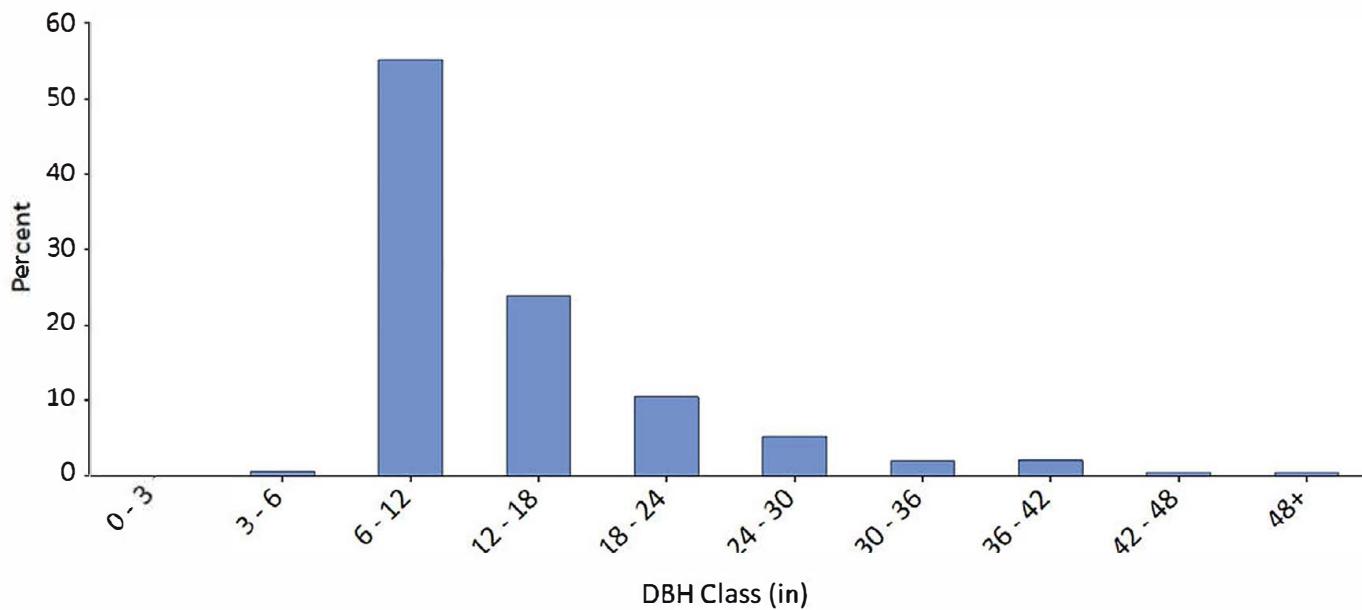


Figure 3. Percent of tree population by diameter class (DBH - stem diameter at 4.5 feet)

Urban forests are composed of a mix of native and exotic tree species. Thus, urban forests often have a tree diversity that is higher than surrounding native landscapes. Increased tree diversity can minimize the overall impact or destruction by a species-specific insect or disease, but it can also pose a risk to native plants if some of the exotic species are invasive plants that can potentially out-compete and displace native species. In this inventory, about 66 percent of the trees are species native to North America, while 60 percent are native to New York. Species exotic to North America make up 34 percent of the population. Most exotic tree species have an origin from Europe & Asia (29 percent of the species).

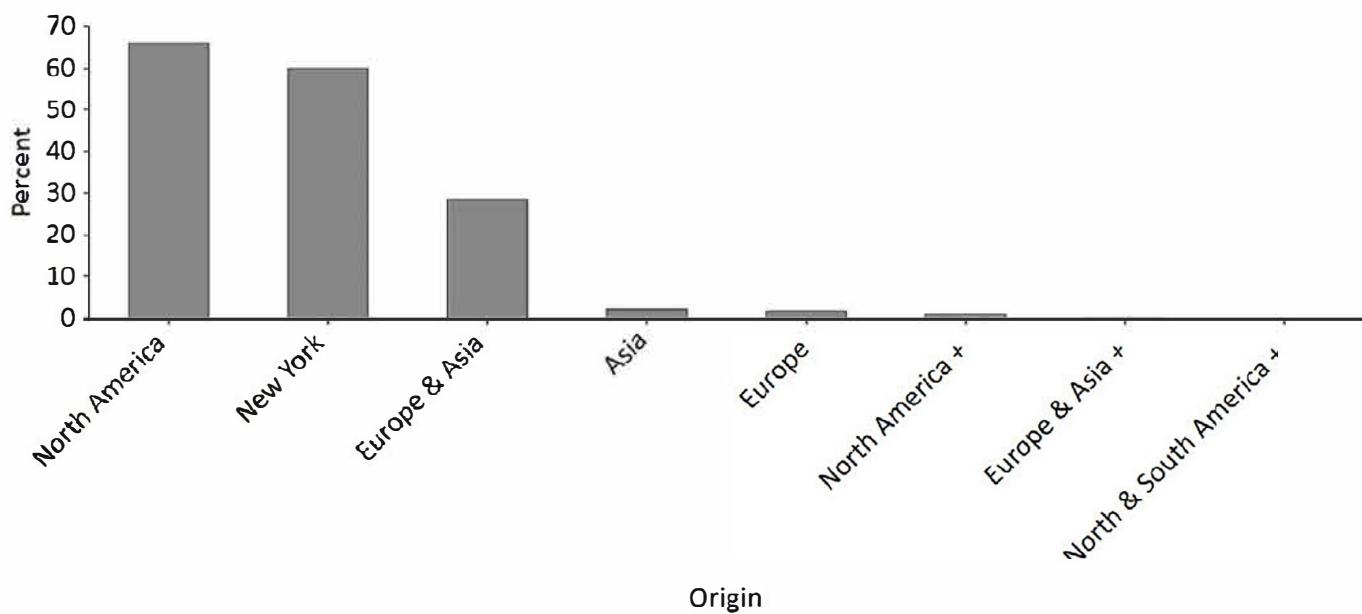


Figure 4. Percent of live tree population by area of native origin, Briarcliff Solar Garden

The plus sign (+) indicates the tree species is native to another continent other than the ones listed in the grouping.

Invasive plant species are often characterized by their vigor, ability to adapt, reproductive capacity, and general lack of natural enemies. These abilities enable them to displace native plants and make them a threat to natural areas. Four of the 49 tree species in the Briarcliff Solar Garden are identified as invasive on the state invasive species list (). These invasive species comprise 34.2 percent of the tree population though they may only cause a minimal level of impact. The three most common invasive species are Norway maple (27.6 percent of population), Black locust (4.9 percent), and Tree of heaven (1.0 percent) (see Appendix V for a complete list of invasive species).

II. Urban Forest Cover and Leaf Area

Many tree benefits equate directly to the amount of healthy leaf surface area of the plant. Trees cover about 16.4 acres of the Briarcliff Community Solar Garden and provide 98.64 acres of leaf area.

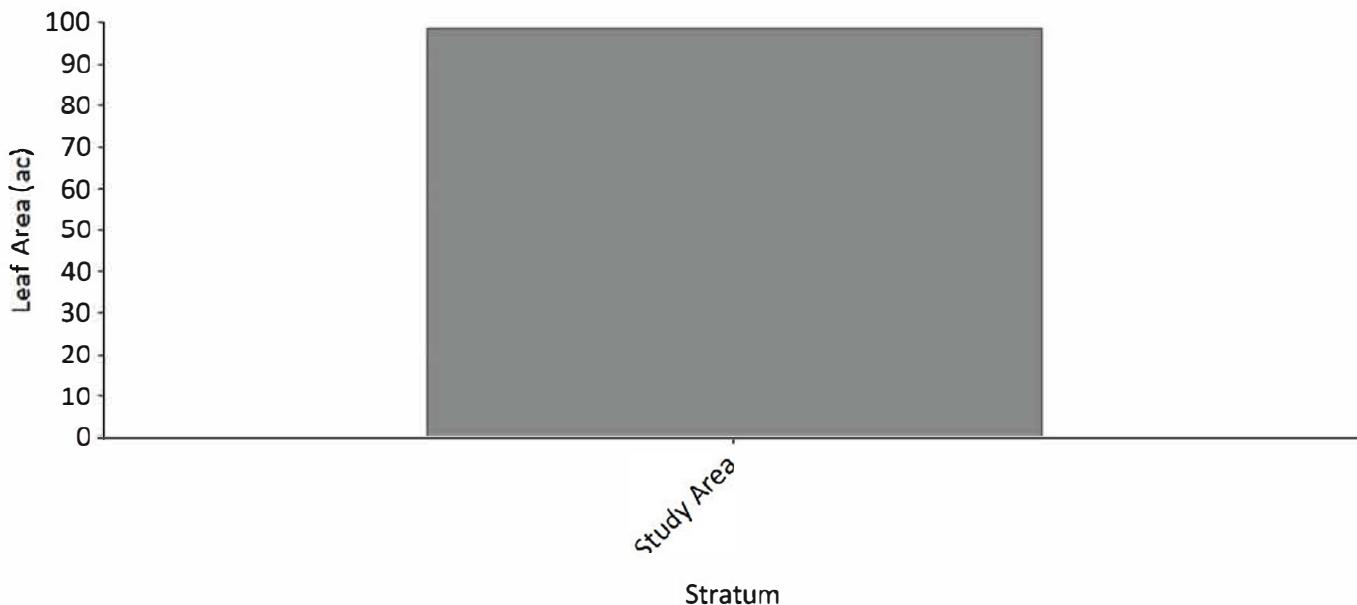


Figure 5. Leaf area by stratum, Proposed Briarcliff Community Solar Garden

In the study area, the most dominant species in terms of leaf area are Tulip tree, Sugar maple, and Norway maple. The 10 species with the greatest importance values are listed in Table 1. Importance values (IV) are calculated as the sum of percent population and percent leaf area. High importance values do not mean that these trees should necessarily be encouraged in the future; rather these species currently dominate the urban forest structure.

Table 1. Most important species in Proposed Briarcliff Solar Garden

Species Name	Percent Population	Percent Leaf Area	IV
Norway maple	27.6	14.2	41.8
Sugar maple	19.4	16.6	36.0
Tulip tree	7.5	18.2	25.7
Red maple	7.3	7.6	14.9
White oak	4.1	9.4	13.4
Northern red oak	4.2	6.6	10.8
Black locust	4.9	4.4	9.3
Eastern white pine	2.0	3.0	5.0
Black walnut	1.2	1.9	3.1
White ash	2.9	0.1	3.0

Common ground cover classes (including cover types beneath trees and shrubs) in the Proposed Briarcliff Community Solar Garden are not available since they are configured not to be collected.

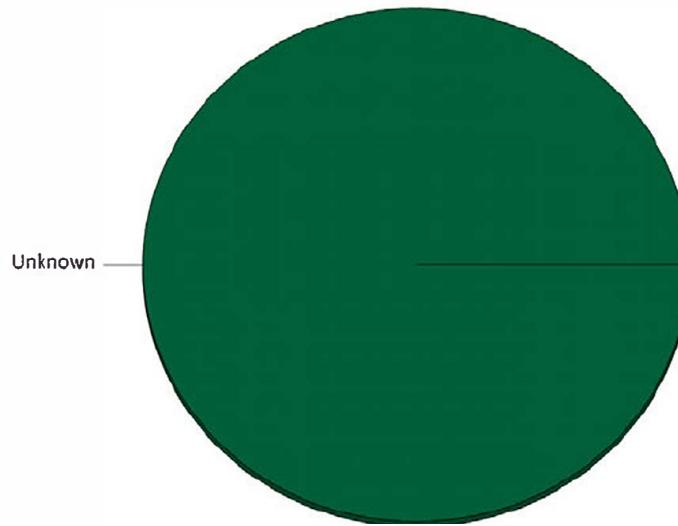


Figure 6. Percent of land by ground cover classes, Proposed Briarcliff Community Solar Garden

III. Air Pollution Removal by Urban Trees

Poor air quality is a common problem in many urban areas. It can lead to decreased human health, damage to landscape materials and ecosystem processes, and reduced visibility. The urban forest can help improve air quality by reducing air temperature, directly removing pollutants from the air, and reducing energy consumption in buildings, which consequently reduces air pollutant emissions from the power sources. Trees also emit volatile organic compounds that can contribute to ozone formation. However, integrative studies have revealed that an increase in tree cover leads to reduced ozone formation (Nowak and Dwyer 2000).

Pollution removal¹ by trees in Proposed Briarcliff Community Solar Garden was estimated using field data and recent available pollution and weather data available. Pollution removal was greatest for ozone (Figure 7). It is estimated that trees remove 963.7 pounds of air pollution (ozone (O₃), carbon monoxide (CO), nitrogen dioxide (NO₂), particulate matter less than 2.5

microns (PM2.5), particulate matter less than 10 microns and greater than 2.5 microns (PM10*)², and sulfur dioxide (SO₂)) per year with an associated value of \$2.59 thousand (see Appendix I for more details).

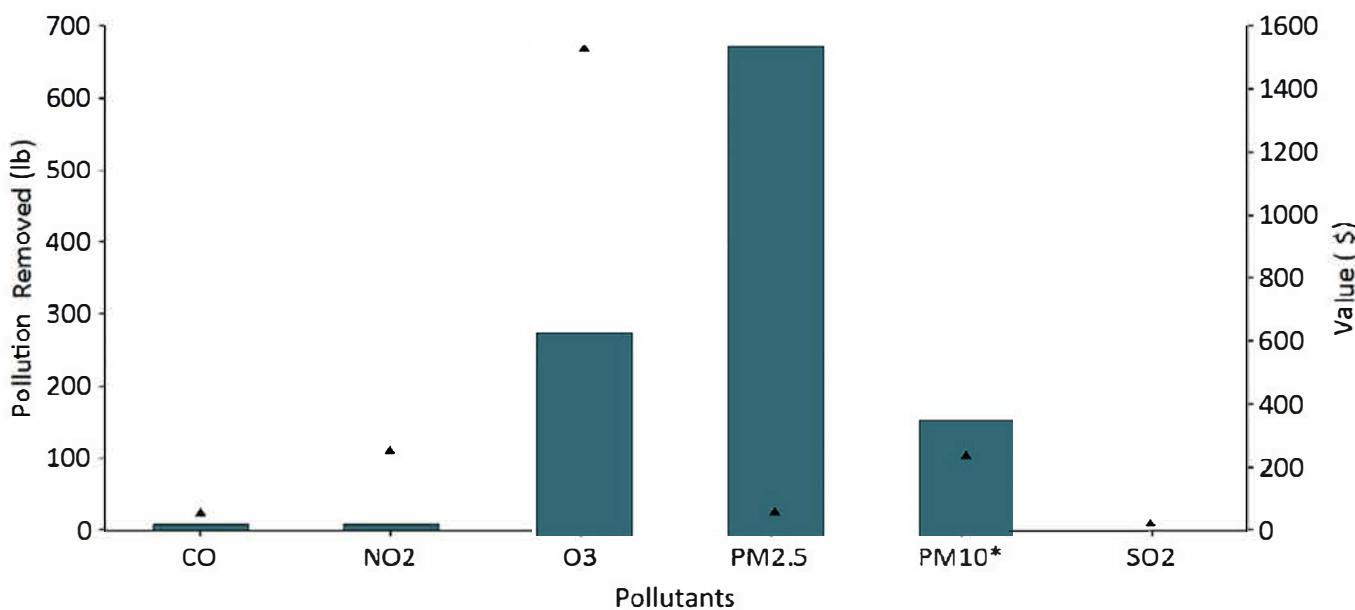


Figure 7. Annual pollution removal (points) and value (bars) by urban trees, Proposed Briarcliff Solar Garden

¹ PM10* is particulate matter less than 10 microns and greater than 2.5 microns. PM2.5 is particulate matter less than 2.5 microns. If PM2.5 is not monitored, PM10* represents particulate matter less than 10 microns. PM2.5 is generally more relevant in discussions concerning air pollution effects on human health.

² Trees remove PM2.5 and PM10* when particulate matter is deposited on leaf surfaces. This deposited PM2.5 and PM10* can be resuspended to the atmosphere or removed during rain events and dissolved or transferred to the soil. This combination of events can lead to positive or negative pollution removal and value depending on various atmospheric factors (see Appendix I for more details).

In 2022, trees in Proposed Briarcliff Community Solar Garden emitted an estimated 799.8 pounds of volatile organic compounds (VOCs) (318.4 pounds of isoprene and 481.4 pounds of monoterpenes). Emissions vary among species based on species characteristics (e.g. some genera such as oaks are high isoprene emitters) and amount of leaf biomass. Fifty- nine percent of the urban forest's VOC emissions were from White oak and Northern red oak. These VOCs are precursor chemicals to ozone formation.³

General recommendations for improving air quality with trees are given in Appendix VIII.

³ Some economic studies have estimated VOC emission costs. These costs are not included here as there is a tendency to add positive dollar estimates of ozone removal effects with negative dollar values of VOC emission effects to determine whether tree effects are positive or negative in relation to ozone. This combining of dollar values to determine tree effects should not be done, rather estimates of VOC effects on ozone formation (e.g., via photochemical models) should be conducted and directly contrasted with ozone removal by trees (i.e., ozone effects should be directly compared, not dollar estimates). In addition, air temperature reductions by trees have been shown to significantly reduce ozone concentrations (Cardelino and Chameides 1990; Nowak et al 2000), but are not considered in this analysis. Photochemical modeling that integrates tree effects on air temperature, pollution removal, VOC emissions, and emissions from power plants can be used to determine the overall effect of trees on ozone concentrations.

IV. Carbon Storage and Sequestration

Climate change is an issue of global concern. Urban trees can help mitigate climate change by sequestering atmospheric carbon (from carbon dioxide) in tissue and by altering energy use in buildings, and consequently altering carbon dioxide emissions from fossil-fuel based power sources (Abdollahi et al 2000).

Trees reduce the amount of carbon in the atmosphere by sequestering carbon in new growth every year. The amount of carbon annually sequestered is increased with the size and health of the trees. The gross sequestration of Proposed Briarcliff Manor Community Solar Garden trees is about 22.91 tons of carbon per year with an associated value of \$3.91 thousand. See Appendix I for more details on methods.

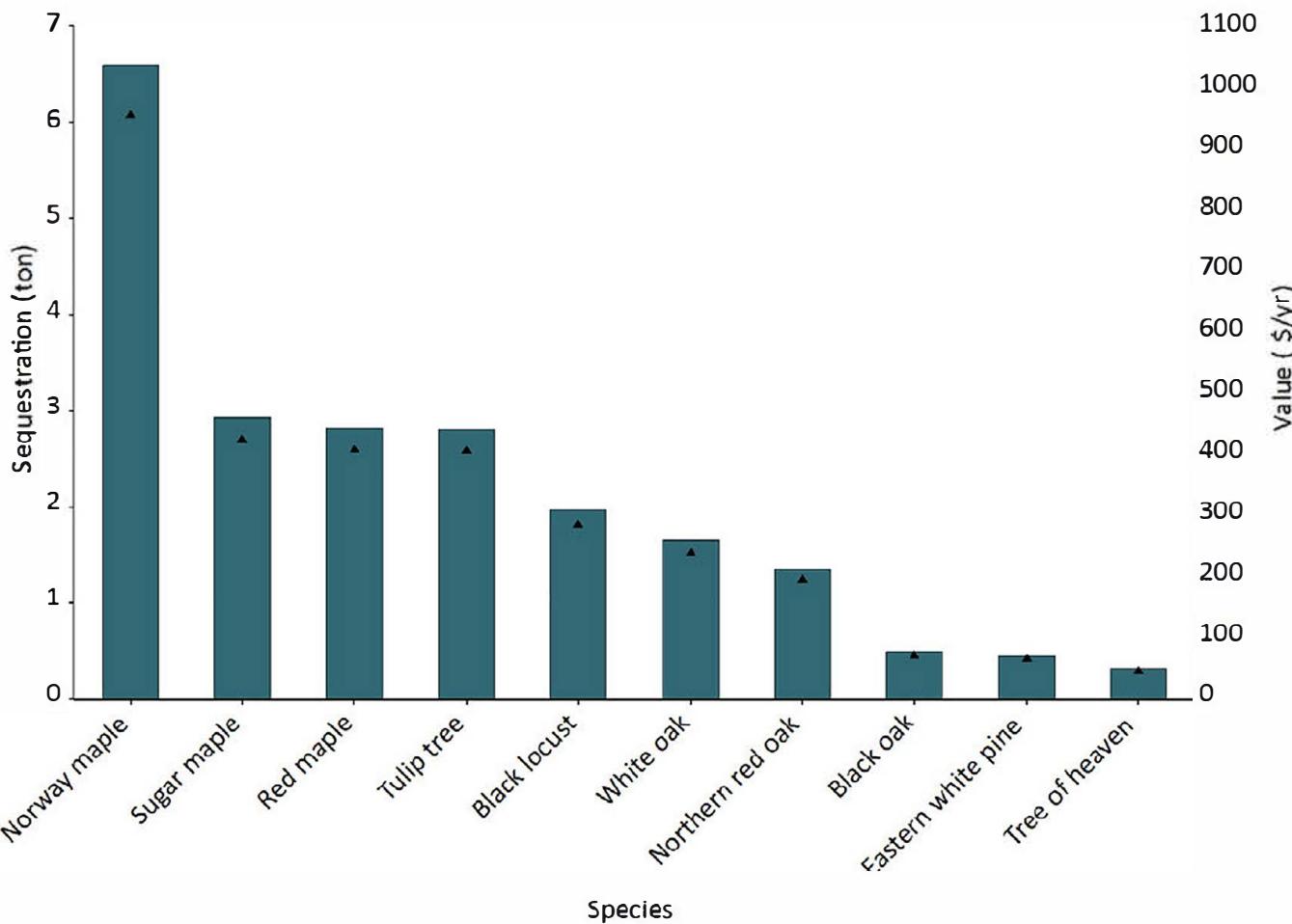


Figure 8. Estimated annual gross carbon sequestration (points) and value (bars) for urban tree species with the greatest sequestration, Proposed Briarcliff Community Solar Garden

Carbon storage is another way trees can influence global climate change. As a tree grows, it stores more carbon by holding it in its accumulated tissue. As a tree dies and decays, it releases much of the stored carbon back into the atmosphere. Thus, carbon storage is an indication of the amount of carbon that can be released if trees are allowed to die and decompose. Maintaining healthy trees will keep the carbon stored in trees, but tree maintenance can contribute to carbon emissions (Nowak et al 2002c). When a tree dies, using the wood in long-term wood products, to heat buildings, or to produce energy will help reduce carbon emissions from wood decomposition or from fossil-fuel or wood-based power plants.

Trees in Proposed Briarcliff Community Solar Garden are estimated to store 1190 tons of carbon (\$204 thousand). Of the species sampled, White oak stores the most carbon (approximately 17.7% of the total carbon stored) and Norway maple sequesters the most (approximately 26.5% of all sequestered carbon.)

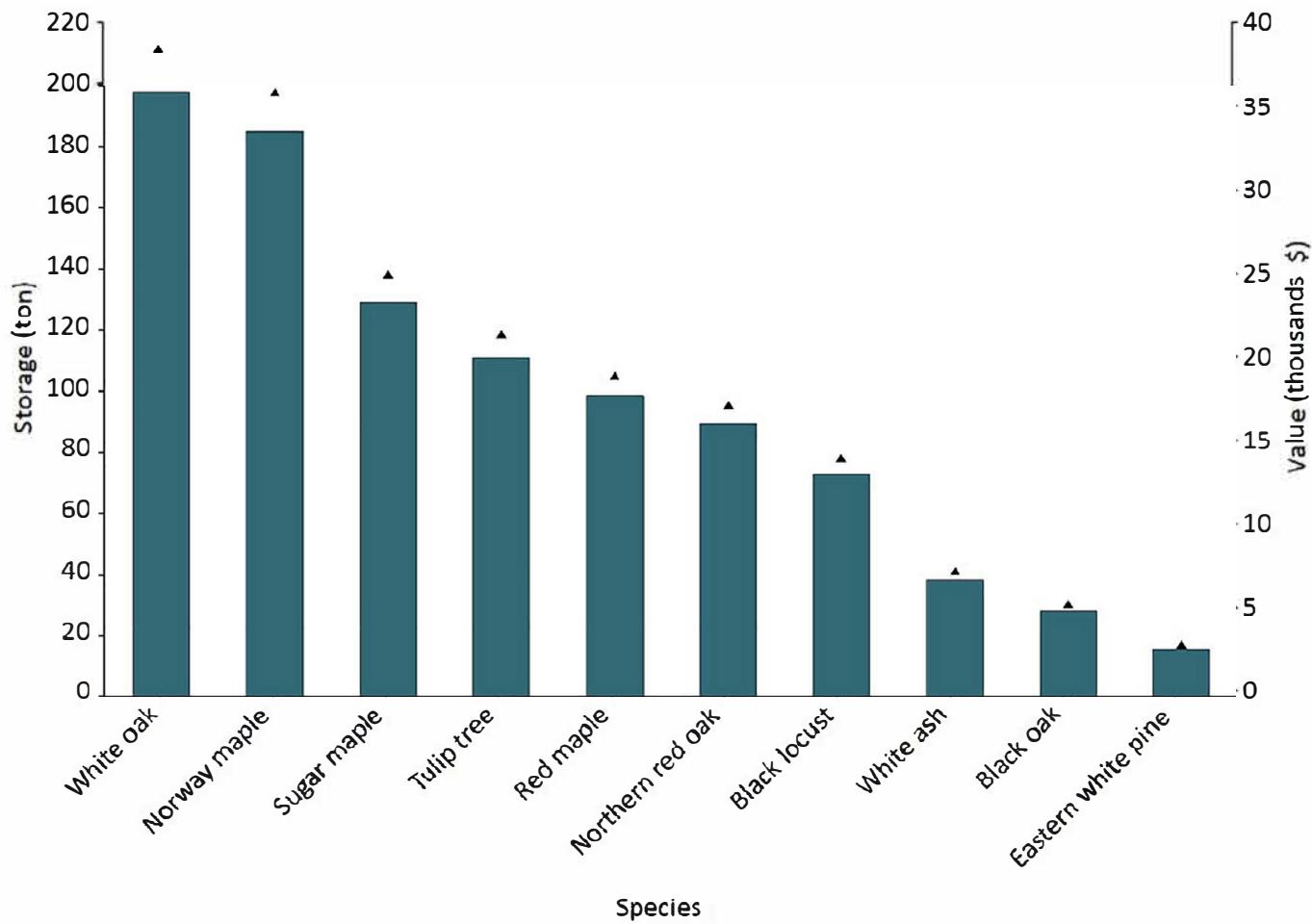


Figure 9. Estimated carbon storage (points) and values (bars) for urban tree species with the greatest storage, Proposed Briarcliff Community Solar Garden

V. Oxygen Production

Oxygen production is one of the most commonly cited benefits of urban trees. The annual oxygen production of a tree is directly related to the amount of carbon sequestered by the tree, which is tied to the accumulation of tree biomass.

Trees in Proposed Briarcliff Community Solar Garden are estimated to produce 61.09 tons of oxygen per year.⁴ However, this tree benefit is relatively insignificant because of the large and relatively stable amount of oxygen in the atmosphere and extensive production by aquatic systems. Our atmosphere has an enormous reserve of oxygen. If all fossil fuel reserves, all trees, and all organic matter in soils were burned, atmospheric oxygen would only drop a few percent (Broecker 1970).

Table 2. The top 20 oxygen production species.

Species	Oxygen (ton)	Gross Carbon Sequestration (pound/yr)	Number of Trees	Leaf Area (acre)
Norway maple	16.20	12,150.33	501	13.99
Sugar maple	7.20	5,398.58	351	16.38
Red maple	6.93	5,201.07	133	7.50
Tulip tree	6.89	5,166.41	136	17.93
Black locust	4.84	3,631.46	89	4.29
White oak	4.07	3,051.93	74	9.24
Northern red oak	3.32	2,490.94	76	6.51
Black oak	1.22	915.55	16	1.22
Eastern white pine	1.13	848.29	37	2.94
Tree of heaven	0.78	584.83	19	0.76
Black walnut	0.76	571.64	22	1.85
American elm	0.74	553.23	37	0.90
Pin oak	0.71	533.35	13	1.75
Sassafras	0.70	521.50	26	0.74
Black cherry	0.69	514.73	22	0.59
Honeylocust	0.54	406.33	12	0.54
Eastern cottonwood	0.53	397.61	6	0.68
Shagbark hickory	0.43	320.30	30	1.19
American basswood	0.39	294.07	18	1.40
Littleleaf linden	0.38	286.16	13	0.76

VI. Avoided Runoff

Surface runoff can be a cause for concern in many urban areas as it can contribute pollution to streams, wetlands, rivers, lakes, and oceans. During precipitation events, some portion of the precipitation is intercepted by vegetation (trees and shrubs) while the other portion reaches the ground. The portion of the precipitation that reaches the ground and does not infiltrate into the soil becomes surface runoff (Hirabayashi 2012). In urban areas, the large extent of impervious surfaces increases the amount of surface runoff.

Urban trees and shrubs, however, are beneficial in reducing surface runoff. Trees and shrubs intercept precipitation, while their root systems promote infiltration and storage in the soil. The trees and shrubs of Proposed Briarcliff Community Solar Garden help to reduce runoff by an estimated 41.9 thousand cubic feet a year with an associated value of \$2.8 thousand (see Appendix I for more details). Avoided runoff is estimated based on local weather from the user-designated weather station. In the study area, the total annual precipitation in 2020 was 39.5 inches.

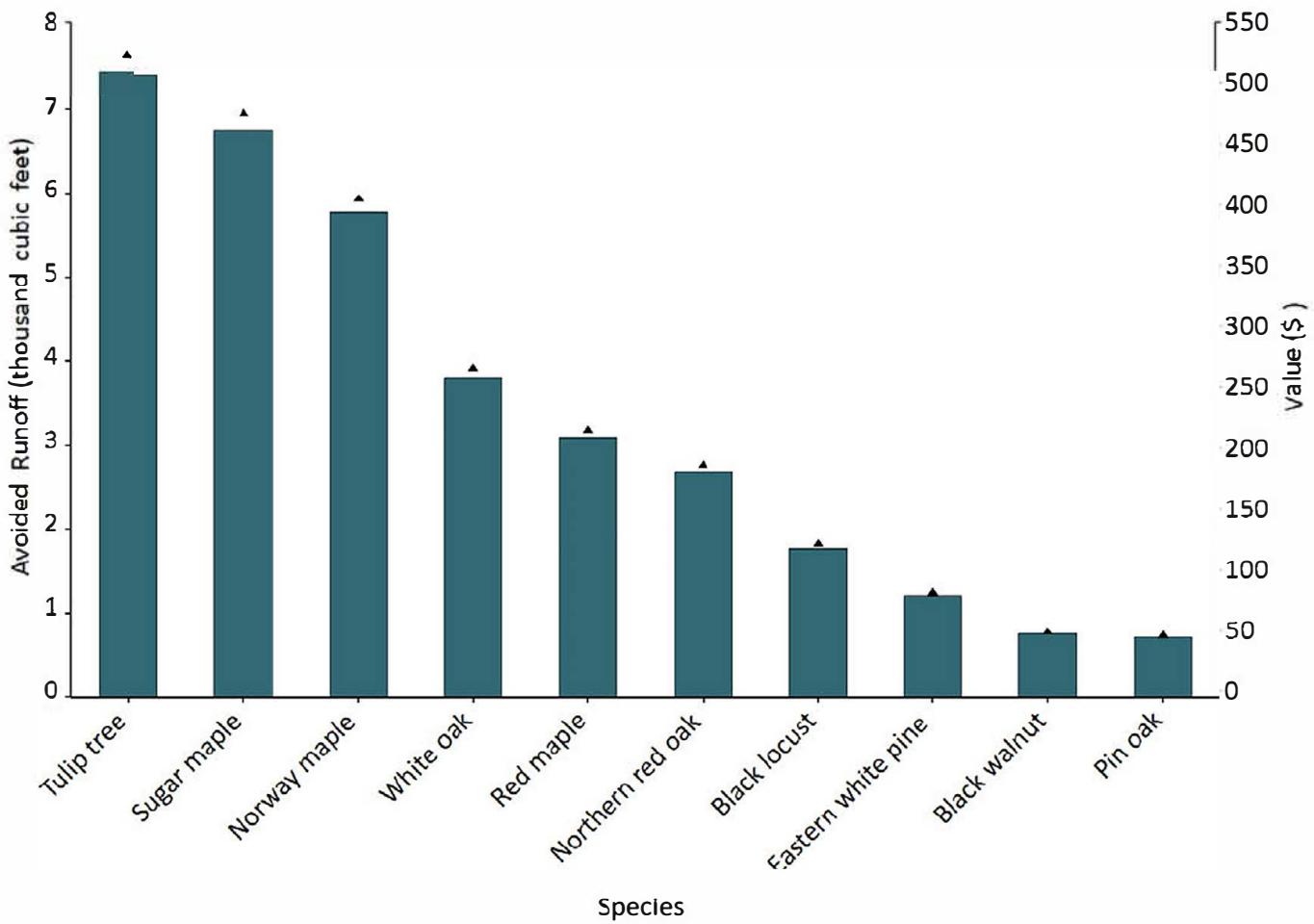


Figure 10. Avoided runoff (points) and value (bars) for species with greatest overall impact on runoff, Proposed Briarcliff Community Solar Garden

VII. Trees and Building Energy Use

Trees affect energy consumption by shading buildings, providing evaporative cooling, and blocking winter winds. Trees tend to reduce building energy consumption in the summer months and can either increase or decrease building energy use in the winter months, depending on the location of trees around the building. Estimates of tree effects on energy use are based on field measurements of tree distance and direction to space conditioned residential buildings (McPherson and Simpson 1999).

Because energy-related data were not collected, energy savings and carbon avoided cannot be calculated.

Table 3. Annual energy savings due to trees near residential buildings, Proposed Briarcliff Manor Solar Garden

	<i>Heating</i>	<i>Cooling</i>	<i>Total</i>
MBTU ^a	0	N/A	0
MWH ^b	0	0	0
Carbon Avoided (pounds)	0	0	0

^aMBTU - one million British Thermal Units

^bMWH - megawatt-hour

Table 4. Annual savings ³(\$) in residential energy expenditure during heating and cooling seasons, Briarcliff Solar Garden

	<i>Heating</i>	<i>Cooling</i>	<i>Total</i>
MBTU ^b	0	N/A	0
MWH ^c	0	0	0
Carbon Avoided	0	0	0

^bBased on the prices of \$173.3 per MWH and \$12.8256800359033 per MBTU (see Appendix I for more details)

^cMBTU - one million British Thermal Units

^cMWH - megawatt-hour

³ Trees modify climate, produce shade, and reduce wind speeds. Increased energy use or costs are likely due to these tree-building interactions creating a cooling effect during the winter season. For example, a tree (particularly evergreen species) located on the southern side of a residential building may produce a shading effect that causes increases in heating requirements.

IX. Potential Pest Impacts

Various insects and diseases can infest urban forests, potentially killing trees and reducing the health, replacement value and sustainability of the urban forest. As pests tend to have differing tree hosts, the potential damage or risk of each pest will differ among cities. Thirty-six pests were analyzed for their potential impact and compared with pest range maps (Forest Health Technology Enterprise Team 2014) for the conterminous United States to determine their proximity to Westchester County. Fourteen of the thirty-six pests analyzed are located within the county. For a complete analysis of all pests, see Appendix VII.

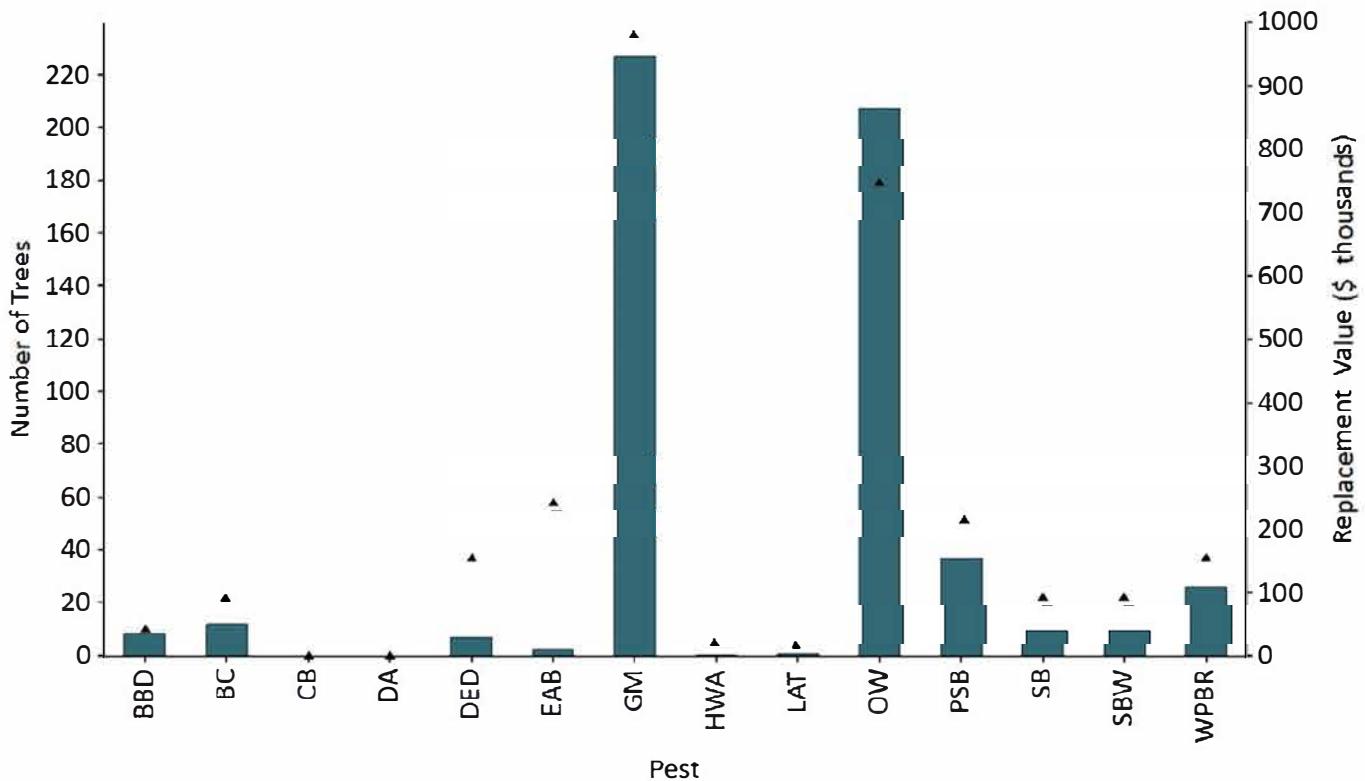


Figure 12. Number of trees at risk (points) and associated compensatory value (bars) for most threatening pests located in the county, Proposed Briarcliff Community Solar Garden

Beech bark disease (BBD) (Houston and O'Brien 1983) is an insect-disease complex that primarily impacts American beech. This disease threatens 0.6 percent of the population, which represents a potential loss of \$35.5 thousand in replacement value.

Butternut canker (BC) (Ostry et al 1996) is caused by a fungus that infects butternut trees. The disease has since caused significant declines in butternut populations in the United States. Potential loss of trees from BC is 1.2 percent (\$50.2 thousand in replacement value).

The most common hosts of the fungus that cause chestnut blight (CB) (Diller 1965) are American and European chestnut. CB has the potential to affect 0.0 percent of the population (\$0 in replacement value).

Dogwood anthracnose (DA) (Mielke and Daughrey) is a disease that affects dogwood species, specifically flowering and Pacific dogwood. This disease threatens 0.0 percent of the population, which represents a potential loss of \$0 in replacement value.

American elm, one of the most important street trees in the twentieth century, has been devastated by the Dutch elm

disease (DED) (Northeastern Area State and Private Forestry 1998). Since first reported in the 1930s, it has killed over 50 percent of the native elm population in the United States. Although some elm species have shown varying degrees of resistance, Proposed Briarcliff Community Solar Garden could possibly lose 2.0 percent of its trees to this pest (\$29.2 thousand in replacement value).

Emerald ash borer (EAB) (Michigan State University 2010) has killed thousands of ash trees in parts of the United States. EAB has the potential to affect 3.2 percent of the population (\$10.1 thousand in replacement value).

The gypsy moth (GM) (Northeastern Area State and Private Forestry 2005) is a defoliator that feeds on many species causing widespread defoliation and tree death if outbreak conditions last several years. This pest threatens 13.0 percent of the population, which represents a potential loss of \$946 thousand in replacement value.

As one of the most damaging pests to eastern hemlock and Carolina hemlock, hemlock woolly adelgid (HWA) (U.S. Forest Service 2005) has played a large role in hemlock mortality in the United States. HWA has the potential to affect 0.3 percent of the population (\$1.12 thousand in replacement value).

Quaking aspen is a principal host for the defoliator, large aspen tortrix (LAT) (Ciesla and Kruse 2009). LAT poses a threat to 0.2 percent of the Proposed Briarcliff Community Solar Garden urban forest, which represents a potential loss of \$4.3 thousand in replacement value.

Oak wilt (OW) (Rexrode and Brown 1983), which is caused by a fungus, is a prominent disease among oak trees. OW poses a threat to 9.9 percent of the Proposed Briarcliff Community Solar Garden urban forest, which represents a potential loss of \$864 thousand in replacement value.

The pine shoot beetle (PSB) (Ciesla 2001) is a wood borer that attacks various pine species, though Scotch pine is the preferred host in North America. PSB has the potential to affect 2.9 percent of the population (\$154 thousand in replacement value).

Spruce beetle (SB) (Holsten et al 1999) is a bark beetle that causes significant mortality to spruce species within its range. Potential loss of trees from SB is 1.2 percent (\$48.9 thousand in replacement value).

Spruce budworm (SBW) (Kucera and Orr 1981) is an insect that causes severe damage to balsam fir. SBW poses a threat to 1.2 percent of the Proposed Briarcliff Community Solar Garden urban forest, which represents a potential loss of \$48.9 thousand in replacement value.

Since its introduction to the United States in 1900, white pine blister rust (Eastern U.S.) (WPBR) (Nicholls and Anderson 1977) has had a detrimental effect on white pines, particularly in the Lake States. WPBR has the potential to affect 2.0 percent of the population (\$109 thousand in replacement value).

Appendix I. i-Tree Eco Model and Field Measurements

i-Tree Eco is designed to use standardized field data and local hourly air pollution and meteorological data to quantify urban forest structure and its numerous effects (Nowak and Crane 2000), including:

- Urban forest structure (e.g., species composition, tree health, leaf area, etc.).
- Amount of pollution removed hourly by the urban forest, and its associated percent air quality improvement throughout a year.
- Total carbon stored and net carbon annually sequestered by the urban forest.
- Effects of trees on building energy use and consequent effects on carbon dioxide emissions from power sources.
- Replacement value of the forest, as well as the value for air pollution removal and carbon storage and sequestration.
- Potential impact of infestations by pests, such as Asian longhorned beetle, emerald ash borer, gypsy moth, and Dutch elm disease.

Typically, all field data are collected during the leaf-on season to properly assess tree canopies. Typical data collection (actual data collection may vary depending upon the user) includes land use, ground and tree cover, individual tree attributes of species, stem diameter, height, crown width, crown canopy missing and dieback, and distance and direction to residential buildings (Nowak et al 2005; Nowak et al 2008).

During data collection, trees are identified to the most specific taxonomic classification possible. Trees that are not classified to the species level may be classified by genus (e.g., ash) or species groups (e.g., hardwood). In this report, tree species, genera, or species groups are collectively referred to as tree species.

Tree Characteristics:

Leaf area of trees was assessed using measurements of crown dimensions and percentage of crown canopy missing. In the event that these data variables were not collected, they are estimated by the model.

An analysis of invasive species is not available for studies outside of the United States. For the U.S., invasive species are identified using an invasive species list ()for the state in which the urban forest is located. These lists are not exhaustive and they cover invasive species of varying degrees of invasiveness and distribution. In instances where a state did not have an invasive species list, a list was created based on the lists of the adjacent states. Tree species that are identified as invasive by the state invasive species list are cross-referenced with native range data. This helps eliminate species that are on the state invasive species list, but are native to the study area.

Air Pollution Removal:

Pollution removal is calculated for ozone, sulfur dioxide, nitrogen dioxide, carbon monoxide, particulate matter less than 2.5 microns, and particulate matter less than 10 microns and greater than 2.5 microns. PM2.5 is generally more relevant in discussions concerning air pollution effects on human health.

Air pollution removal estimates are derived from calculated hourly tree-canopy resistances for ozone, and sulfur and nitrogen dioxides based on a hybrid of big-leaf and multi-layer canopy deposition models (Balocchi 1988; Balocchi et al 1987). As the removal of carbon monoxide and particulate matter by vegetation is not directly related to transpiration, removal rates (deposition velocities) for these pollutants were based on average measured values from the literature (Bidwell and Fraser 1972; Lovett 1994) that were adjusted depending on leaf phenology and leaf area. Particulate removal incorporated a 50 percent resuspension rate of particles back to the atmosphere (Zinke 1967). Recent updates (2011) to air quality modeling are based on improved leaf area index simulations, weather and pollution processing and interpolation, and updated pollutant monetary values (Hirabayashi et al 2011; Hirabayashi et

al 2012; Hirabayashi 2011).

Trees remove PM2.5 and PM10* when particulate matter is deposited on leaf surfaces (Nowak et al 2013). This deposited PM2.5 and PM10* can be resuspended to the atmosphere or removed during rain events and dissolved or transferred to the soil. This combination of events can lead to positive or negative pollution removal and value depending on various atmospheric factors. Generally, PM2.5 and PM10* removal is positive with positive benefits. However, there are some cases when net removal is negative or resuspended particles lead to increased pollution concentrations and negative values. During some months (e.g., with no rain), trees resuspend more particles than they remove. Resuspension can also lead to increased overall PM2.5 and PM10* concentrations if the boundary layer conditions are lower during net resuspension periods than during net removal periods. Since the pollution removal value is based on the change in pollution concentration, it is possible to have situations when trees remove PM2.5 and PM10* but increase concentrations and thus have negative values during periods of positive overall removal. These events are not common, but can happen.

For reports in the United States, default air pollution removal value is calculated based on local incidence of adverse health effects and national median externality costs. The number of adverse health effects and associated economic value is calculated for ozone, sulfur dioxide, nitrogen dioxide, and particulate matter less than 2.5 microns using data from the U.S. Environmental Protection Agency's Environmental Benefits Mapping and Analysis Program (BenMAP) (Nowak et al 2014). The model uses a damage-function approach that is based on the local change in pollution concentration and population. National median externality costs were used to calculate the value of carbon monoxide removal (Murray et al 1994).

For international reports, user-defined local pollution values are used. For international reports that do not have local values, estimates are based on either European median externality values (van Essen et al 2011) or BenMAP regression equations (Nowak et al 2014) that incorporate user-defined population estimates. Values are then converted to local currency with user-defined exchange rates.

For this analysis, pollution removal value is calculated based on the prices of \$1,397 per ton (carbon monoxide), \$1,916 per ton (ozone), \$339 per ton (nitrogen dioxide), \$88 per ton (sulfur dioxide), \$90,224 per ton (particulate matter less than 2.5 microns), \$6,565 per ton (particulate matter less than 10 microns and greater than 2.5 microns).

Carbon Storage and Sequestration:

Carbon storage is the amount of carbon bound up in the above-ground and below-ground parts of woody vegetation. To calculate current carbon storage, biomass for each tree was calculated using equations from the literature and measured tree data. Open-grown, maintained trees tend to have less biomass than predicted by forest-derived biomass equations (Nowak 1994). To adjust for this difference, biomass results for open-grown urban trees were multiplied by 0.8. No adjustment was made for trees found in natural stand conditions. Tree dry-weight biomass was converted to stored carbon by multiplying by 0.5.

Carbon sequestration is the removal of carbon dioxide from the air by plants. To estimate the gross amount of carbon sequestered annually, average diameter growth from the appropriate genera and diameter class and tree condition was added to the existing tree diameter (year x) to estimate tree diameter and carbon storage in year x+1.

Carbon storage and carbon sequestration values are based on estimated or customized local carbon values. For international reports that do not have local values, estimates are based on the carbon value for the United States (U.S. Environmental Protection Agency 2015, Interagency Working Group on Social Cost of Carbon 2015) and converted to local currency with user-defined exchange rates.

For this analysis, carbon storage and carbon sequestration values are calculated based on \$171 per ton.

Oxygen Production:

The amount of oxygen produced is estimated from carbon sequestration based on atomic weights: net O₂ release (kg/yr) = net C sequestration (kg/yr) × 32/12. To estimate the net carbon sequestration rate, the amount of carbon sequestered as a result of tree growth is reduced by the amount lost resulting from tree mortality. Thus, net carbon sequestration and net annual oxygen production of the urban forest account for decomposition (Nowak et al 2007). For complete inventory projects, oxygen production is estimated from gross carbon sequestration and does not account for decomposition.

Avoided Runoff:

Annual avoided surface runoff is calculated based on rainfall interception by vegetation, specifically the difference between annual runoff with and without vegetation. Although tree leaves, branches, and bark may intercept precipitation and thus mitigate surface runoff, only the precipitation intercepted by leaves is accounted for in this analysis.

The value of avoided runoff is based on estimated or user-defined local values. For international reports that do not have local values, the national average value for the United States is utilized and converted to local currency with user-defined exchange rates. The U.S. value of avoided runoff is based on the U.S. Forest Service's Community Tree Guide Series (McPherson et al 1999; 2000; 2001; 2002; 2003; 2004; 2006a; 2006b; 2006c; 2007; 2010; Peper et al 2009; 2010; Vargas et al 2007a; 2007b; 2008).

For this analysis, avoided runoff value is calculated based on the price of \$0.07 per ft³.

Building Energy Use:

If appropriate field data were collected, seasonal effects of trees on residential building energy use were calculated based on procedures described in the literature (McPherson and Simpson 1999) using distance and direction of trees from residential structures, tree height and tree condition data. To calculate the monetary value of energy savings, local or custom prices per MWH or MBTU are utilized.

For this analysis, energy saving value is calculated based on the prices of \$173.30 per MWH and \$12.83 per MBTU.

Replacement Values:

Replacement value is the value of a tree based on the physical resource itself (e.g., the cost of having to replace a tree with a similar tree). Replacement values were based on valuation procedures of the Council of Tree and Landscape Appraisers, which uses tree species, diameter, condition, and location information (Nowak et al 2002a; 2002b). Replacement value may not be included for international projects if there is insufficient local data to complete the valuation procedures.

Potential Pest Impacts:

The complete potential pest risk analysis is not available for studies outside of the United States. The number of trees at risk to the pests analyzed is reported, though the list of pests is based on known insects and disease in the United States.

For the U.S., potential pest risk is based on pest range maps and the known pest host species that are likely to experience mortality. Pest range maps for 2012 from the Forest Health Technology Enterprise Team (FHTET) (Forest Health Technology Enterprise Team 2014) were used to determine the proximity of each pest to the county in which the urban forest is located. For the county, it was established whether the insect/disease occurs within the county, is

within 250 miles of the county edge, is between 250 and 750 miles away, or is greater than 750 miles away. FHTET did not have pest range maps for Dutch elm disease and chestnut blight. The range of these pests was based on known occurrence and the host range, respectively (Eastern Forest Environmental Threat Assessment Center; Worrall 2007).

Relative Tree Effects:

The relative value of tree benefits reported in Appendix II is calculated to show what carbon storage and sequestration, and air pollutant removal equate to in amounts of municipal carbon emissions, passenger automobile emissions, and house emissions.

Municipal carbon emissions are based on 2010 U.S. per capita carbon emissions (Carbon Dioxide Information Analysis Center 2010). Per capita emissions were multiplied by city population to estimate total city carbon emissions.

Light duty vehicle emission rates (g/mi) for CO, NOx, VOCs, PM10, SO2 for 2010 (Bureau of Transportation Statistics 2010; Heirigs et al 2004), PM2.5 for 2011-2015 (California Air Resources Board 2013), and CO2 for 2011 (U.S. Environmental Protection Agency 2010) were multiplied by average miles driven per vehicle in 2011 (Federal Highway Administration 2013) to determine average emissions per vehicle.

Household emissions are based on average electricity kWh usage, natural gas Btu usage, fuel oil Btu usage, kerosene Btu usage, LPG Btu usage, and wood Btu usage per household in 2009 (Energy Information Administration 2013; Energy Information Administration 2014)

- CO2, SO2, and NOx power plant emission per KWh are from Leonardo Academy 2011. CO emission per kWh assumes 1/3 of one percent of C emissions is CO based on Energy Information Administration 1994. PM10 emission per kWh from Layton 2004.
- CO2, NOx, SO2, and CO emission per Btu for natural gas, propane and butane (average used to represent LPG), Fuel #4 and #6 (average used to represent fuel oil and kerosene) from Leonardo Academy 2011.
- CO2 emissions per Btu of wood from Energy Information Administration 2014.
- CO, NOx and SOx emission per Btu based on total emissions and wood burning (tons) from (British Columbia Ministry 2005; Georgia Forestry Commission 2009).

Appendix II. Relative Tree Effects

The urban forest in Proposed Briarcliff Community Solar Garden provides benefits that include carbon storage and sequestration, and air pollutant removal. To estimate the relative value of these benefits, tree benefits were compared to estimates of average municipal carbon emissions, average passenger automobile emissions, and average household emissions. See Appendix I for methodology.

Carbon storage is equivalent to:

- Amount of carbon emitted in Proposed Briarcliff Community Solar Garden in 10 days
- Annual carbon (C) emissions from 845 automobiles
- Annual C emissions from 346 single-family houses

Carbon monoxide removal is equivalent to:

- Annual carbon monoxide emissions from 0 automobiles
- Annual carbon monoxide emissions from 0 single-family houses

Nitrogen dioxide removal is equivalent to:

- Annual nitrogen dioxide emissions from 8 automobiles
- Annual nitrogen dioxide emissions from 4 single-family houses

Sulfur dioxide removal is equivalent to:

- Annual sulfur dioxide emissions from 51 automobiles
- Annual sulfur dioxide emissions from 0 single-family houses

Annual carbon sequestration is equivalent to:

- Amount of carbon emitted in Proposed Briarcliff Community Solar Garden in 0.2 days
- Annual C emissions from 0 automobiles
- Annual C emissions from 0 single-family houses

Appendix III. Comparison of Urban Forests

A common question asked is, "How does this city compare to other cities?" Although comparison among cities should be made with caution as there are many attributes of a city that affect urban forest structure and functions, summary data are provided from other cities analyzed using the i-Tree Eco model.

I. City totals for trees

City	% Tree Cover	Number of Trees	Carbon Storage (tons)	Carbon Sequestration (tons/yr)	Pollution Removal (tons/yr)
Toronto, ON, Canada	26.6	10,220,000	1,221,000	51,500	2,099
Atlanta, GA	36.7	9,415,000	1,344,000	46,400	1,663
Los Angeles, CA	11.1	5,993,000	1,269,000	77,000	1,975
New York, NY	20.9	5,212,000	1,350,000	42,300	1,676
London, ON, Canada	24.7	4,376,000	396,000	13,700	408
Chicago, IL	17.2	3,585,000	716,000	25,200	888
Phoenix, AZ	9.0	3,166,000	315,000	32,800	563
Baltimore, MD	21.0	2,479,000	570,000	18,400	430
Philadelphia, PA	15.7	2,113,000	530,000	16,100	575
Washington, DC	28.6	1,928,000	525,000	16,200	418
Oakville, ON , Canada	29.1	1,908,000	147,000	6,600	190
Albuquerque, NM	14.3	1,846,000	332,000	10,600	248
Boston, MA	22.3	1,183,000	319,000	10,500	283
Syracuse, NY	26.9	1,088,000	183,000	5,900	109
Woodbridge, NJ	29.5	986,000	160,000	5,600	210
Minneapolis, MN	26.4	979,000	250,000	8,900	305
San Francisco, CA	11.9	668,000	194,000	5,100	141
Morgantown, WV	35.5	658,000	93,000	2,900	72
Moorestown, NJ	28.0	583,000	117,000	3,800	118
Hartford, CT	25.9	568,000	143,000	4,300	58
Jersey City, NJ	11.5	136,000	21,000	890	41
Casper, WY	8.9	123,000	37,000	1,200	37
Freehold, NJ	34.4	48,000	20,000	540	22

II. Totals per acre of land area

City	Number of Trees/ac	Carbon Storage (tons/ac)	Carbon Sequestration (tons/ac/yr)	Pollution Removal (lb/ac/yr)
Toronto, ON, Canada	64.9	7.8	0.33	26.7
Atlanta, GA	111.6	15.9	0.55	39.4
Los Angeles, CA	19.6	4.2	0.16	13.1
New York, NY	26.4	6.8	0.21	17.0
London, ON, Canada	75.1	6.8	0.24	14.0
Chicago, IL	24.2	4.8	0.17	12.0
Phoenix, AZ	12.9	1.3	0.13	4.6
Baltimore, MD	48.0	11.1	0.36	16.6
Philadelphia, PA	25.1	6.3	0.19	13.6
Washington, DC	49.0	13.3	0.41	21.2
Oakville, ON , Canada	78.1	6.0	0.27	11.0
Albuquerque, NM	21.8	3.9	0.12	5.9
Boston, MA	33.5	9.1	0.30	16.1
Syracuse, NY	67.7	10.3	0.34	13.6
Woodbridge, NJ	66.5	10.8	0.38	28.4
Minneapolis, MN	26.2	6.7	0.24	16.3
San Francisco, CA	22.5	6.6	0.17	9.5
Morgantown, WV	119.2	16.8	0.52	26.0
Moorestown, NJ	62.1	12.4	0.40	25.1
Hartford, CT	50.4	12.7	0.38	10.2
Jersey City, NJ	14.4	2.2	0.09	8.6
Casper, WY	9.1	2.8	0.09	5.5
Freehold, NJ	38.3	16.0	0.44	35.3

Appendix IV. General Recommendations for Air Quality Improvement

Urban vegetation can directly and indirectly affect local and regional air quality by altering the urban atmosphere environment. Four main ways that urban trees affect air quality are (Nowak 1995):

- Temperature reduction and other microclimate effects
- Removal of air pollutants
- Emission of volatile organic compounds (VOC) and tree maintenance emissions
- Energy effects on buildings

The cumulative and interactive effects of trees on climate, pollution removal, and VOC and power plant emissions determine the impact of trees on air pollution. Cumulative studies involving urban tree impacts on ozone have revealed that increased urban canopy cover, particularly with low VOC emitting species, leads to reduced ozone concentrations in cities (Nowak 2000). Local urban management decisions also can help improve air quality.

Urban forest management strategies to help improve air quality include (Nowak 2000):

Strategy	Result
Increase the number of healthy trees	Increase pollution removal
Sustain existing tree cover	Maintain pollution removal levels
Maximize use of low VOC-emitting trees	Reduces ozone and carbon monoxide formation
Sustain large, healthy trees	Large trees have greatest per-tree effects
Use long-lived trees	Reduce long-term pollutant emissions from planting and removal
Use low maintenance trees	Reduce pollutants emissions from maintenance activities
Reduce fossil fuel use in maintaining vegetation	Reduce pollutant emissions
Plant trees in energy conserving locations	Reduce pollutant emissions from power plants
Plant trees to shade parked cars	Reduce vehicular VOC emissions
Supply ample water to vegetation	Enhance pollution removal and temperature reduction
Plant trees in polluted or heavily populated areas	Maximizes tree air quality benefits
Avoid pollutant-sensitive species	Improve tree health
Utilize evergreen trees for particulate matter	Year-round removal of particles

Appendix V. Invasive Species of the Urban Forest

The following inventoried tree species were listed as invasive on the New York invasive species list ():

Species Name ^a	Number of Trees	% of Trees	Leaf Area (ac)	Percent Leaf Area
Norway maple	501	27.6	14.0	14.2
Black locust	89	4.9	4.3	4.4
Tree of heaven	19	1.0	0.8	0.8
Callery pear	10	0.6	0.1	0.1
Total	619	34.16	19.11	19.38

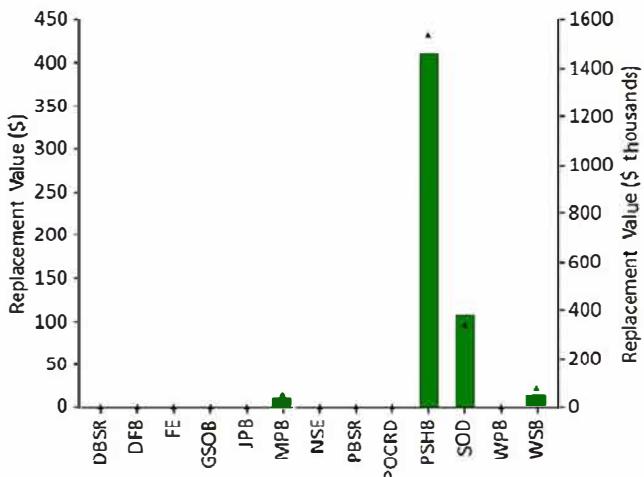
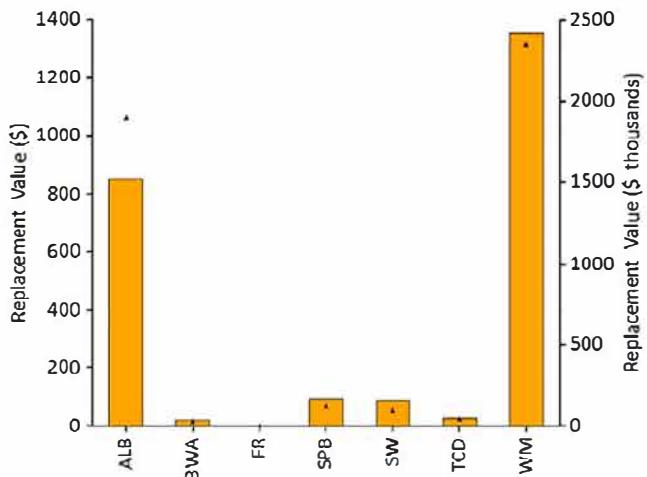
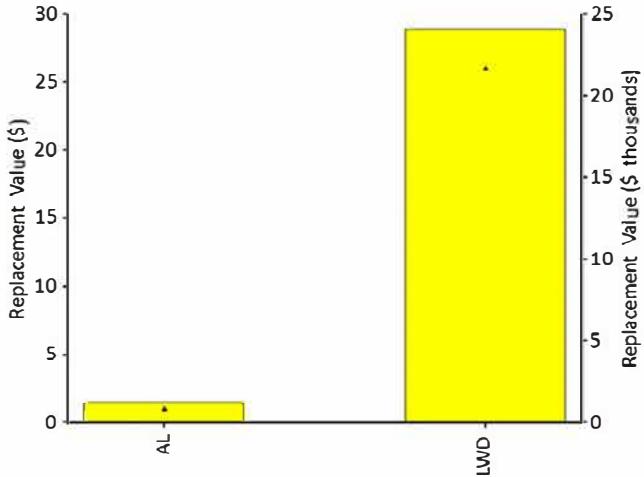
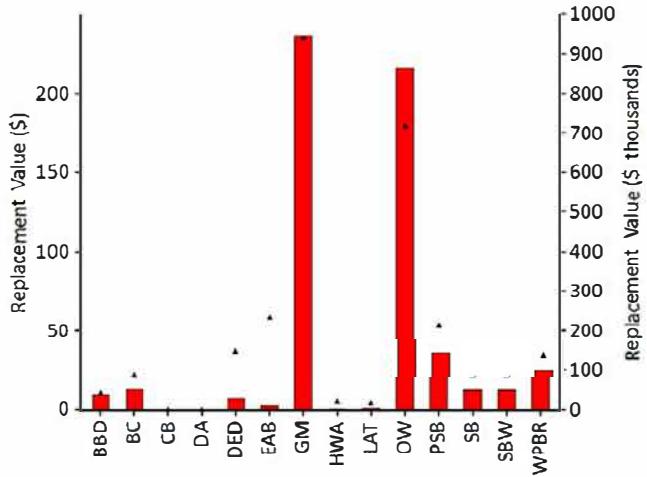
^aSpecies are determined to be invasive if they are listed on the state's invasive species list

Appendix VI. Potential Risk of Pests

Thirty-six insects and diseases were analyzed to quantify their potential impact on the urban forest. As each insect/disease is likely to attack different host tree species, the implications for {0} will vary. The number of trees at risk reflects only the known host species that are likely to experience mortality.

Code	Scientific Name	Common Name	Trees at Risk (#)	Value (\$ thousands)
AL	<i>Phyllocnistis populiella</i>	Aspen Leafminer	1	1.20
ALB	<i>Anoplophora glabripennis</i>	Asian Longhorned Beetle	1,061	1,517.29
BBD	<i>Neonectria faginata</i>	Beech Bark Disease	10	35.51
BC	<i>Sirococcus clavigignenti juglandacearum</i>	Butternut Canker	22	50.18
BWA	<i>Adelges piceae</i>	Balsam Woolly Adelgid	15	41.23
CB	<i>Cryphonectria parasitica</i>	Chestnut Blight	0	0.00
DA	<i>Discula destructiva</i>	Dogwood Anthracnose	0	0.00
DBSR	<i>Leptographium wageneri</i> var. <i>pseudotsugae</i>	Douglas-fir Black Stain Root Disease	0	0.00
DED	<i>Ophiostoma novo-ulmi</i>	Dutch Elm Disease	37	29.19
DFB	<i>Dendroctonus pseudotsugae</i>	Douglas-Fir Beetle	0	0.00
EAB	<i>Agrilus planipennis</i>	Emerald Ash Borer	58	10.06
FE	<i>Scolytus ventralis</i>	Fir Engraver	0	0.00
FR	<i>Cronartium quercuum</i> f. sp. <i>Fusiforme</i>	Fusiform Rust	0	0.00
GM	<i>Lymantria dispar</i>	Gypsy Moth	235	946.43
GSOB	<i>Agrilus auroguttatus</i>	Goldspotted Oak Borer	0	0.00
HWA	<i>Adelges tsugae</i>	Hemlock Woolly Adelgid	5	1.12
JPB	<i>Dendroctonus jeffreyi</i>	Jeffrey Pine Beetle	0	0.00
LAT	<i>Choristoneura conflictana</i>	Large Aspen Tortrix	4	4.30
LWD	<i>Raffaelea lauricola</i>	Laurel Wilt	26	24.13
MPB	<i>Dendroctonus ponderosae</i>	Mountain Pine Beetle	15	41.23
NSE	<i>Ips perturbatus</i>	Northern Spruce Engraver	0	0.00
OW	<i>Ceratocystis fagacearum</i>	Oak Wilt	179	864.16
PBSR	<i>Leptographium wageneri</i> var. <i>ponderosum</i>	Pine Black Stain Root Disease	0	0.00
POCRD	<i>Phytophthora lateralis</i>	Port-Orford-Cedar Root Disease	0	0.00
PSB	<i>Tomicus piniperda</i>	Pine Shoot Beetle	53	153.86
PSHB	<i>Euwallacea</i> nov. sp.	Polyphagous Shot Hole Borer	432	1,459.71
SB	<i>Dendroctonus rufipennis</i>	Spruce Beetle	22	48.86
SBW	<i>Choristoneura fumiferana</i>	Spruce Budworm	22	48.86
SOD	<i>Phytophthora ramorum</i>	Sudden Oak Death	96	381.77
SPB	<i>Dendroctonus frontalis</i>	Southern Pine Beetle	65	162.62
SW	<i>Sirex noctilio</i>	Sirex Wood Wasp	53	153.86
TCD	<i>Geosmithia morbida</i>	Thousand Canker Disease	22	50.18
WM	<i>Operophtera brumata</i>	Winter Moth	1,313	2,421.37
WPB	<i>Dendroctonus brevicomis</i>	Western Pine Beetle	0	0.00
WPBR	<i>Cronartium ribicola</i>	White Pine Blister Rust	37	109.05
WSB	<i>Choristoneura occidentalis</i>	Western Spruce Budworm	22	48.86

In the following graph, the pests are color coded according to the county's proximity to the pest occurrence in the United States. Red indicates that the pest is within the county; orange indicates that the pest is within 250 miles of the county; and green indicates that the pest is outside of these ranges.



Note: points - Number of trees, bars - Replacement value

Based on the host tree species for each pest and the current range of the pest (Forest Health Technology Enterprise Team 2014), it is possible to determine what the risk is that each tree species in the urban forest could be attacked by an insect or disease.

Spp. Risk	Risk Weight	Species Name	AL	ALB	BBD	BC	BWA	CB	DA	DBSR	DED	DFB	EAB	FE	FR	GM	GSOB	HWA	JPB	LAT	LWD	MPB	NSE	OW	PBSR	POCRD	PSB	PSHB	SB	SBW	SOD	SPB	SW	TCD	WM	WPB	WPBR	WSB
23		Norway spruce					■															■																
14		Eastern white pine																																				
13		Northern red oak																																				
13		Pin oak																																				
12		White oak																																				
12		Blue spruce																																				
11		American elm	■																																			
11		Black oak	■																																			
11		Boxelder																																				
10		Green ash	■																																			
10		Black birch	■																																			
10		Red pine																																				
9		Plum spp	■	■																																		
8		Black walnut		■																																		
8		American basswood																																				
8		American beech		■																																		
7		White ash					■																															
7		Apple spp	■																																			
7		Eastern hemlock																																				
6		Norway maple	■																																			
6		Sugar maple																																				
6		Red maple																																				
6		Eastern cottonwood																																				
6		European beech		■																																		
6		silver maple	■																																			
5		Callery pear																																				
4		Littleleaf linden																																				
4		Elm																																				
4		Horse chestnut																																				
4		Eastern hophornbeam																																				
3		Black cherry																																				
3		Mulberry spp		■																																		
3		Sweet cherry																																				
2		Sassafras																																				
1		Tulip tree																																				

Note:

Species that are not listed in the matrix are not known to be hosts to any of the pests analyzed.

Species Risk:

- Red indicates that tree species is at risk to at least one pest within county
- Orange indicates that tree species has no risk to pests in county, but has a risk to at least one pest within 250 miles from the county
- Yellow indicates that tree species has no risk to pests within 250 miles of county, but has a risk to at least one pest that is 250 and 750 miles from the county
- Green indicates that tree species has no risk to pests within 750 miles of county, but has a risk to at least one pest that is greater than 750 miles from the county

Risk Weight:

Numerical scoring system based on sum of points assigned to pest risks for species. Each pest that could attack tree species is scored as 4 points if red, 3 points if orange, 2 points if yellow and 1 point if green.

Pest Color Codes:

- Red indicates pest is within Westchester county
- Red indicates pest is within 250 miles county
- Yellow indicates pest is within 750 miles of Westchester county
- Green indicates pest is outside of these ranges

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EXHIBIT B



MENU

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Power Profiler

2021 data is now available!

Español

How clean is the electricity you use?

In the United States, electricity is generated in many different ways, with a wide variety on environmental impact. Electricity generation from the combustion of fossil fuels contributes toward unhealthy air quality, acid rain, and global climate change.

Many electricity customers can choose the provider of electricity or can purchase green power from the utility. In fact, you might now have the option of choosing cleaner, more environmentally friendly sources of energy.

To compare the fuel mix (i.e., resource mix) and emissions rates of the electricity in your region to the national average and to determine the emissions that result from electricity use in your home or business, either select the appropriate eGRID subregion or enter your ZIP code to determine the appropriate eGRID subregion.

Power Profiler does not provide information about the environmental attributes of electricity power generated by individual companies. For company specific information, access EPA's eGRID database < [ps://epa.gov/eg](https://epa.gov/eg) >.

NYCW Emission Rates

CO₂: 816.8 lbs/MWh

SO₂: 0.011 lbs/MWh

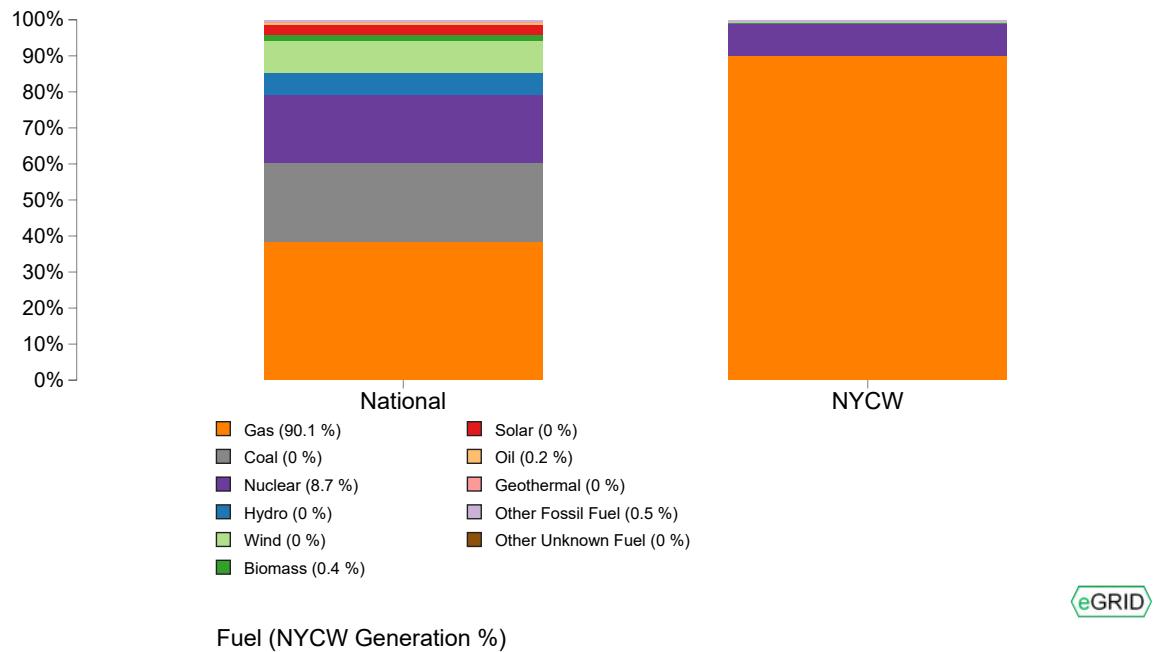
NO_x: 0.226 lbs/MWh



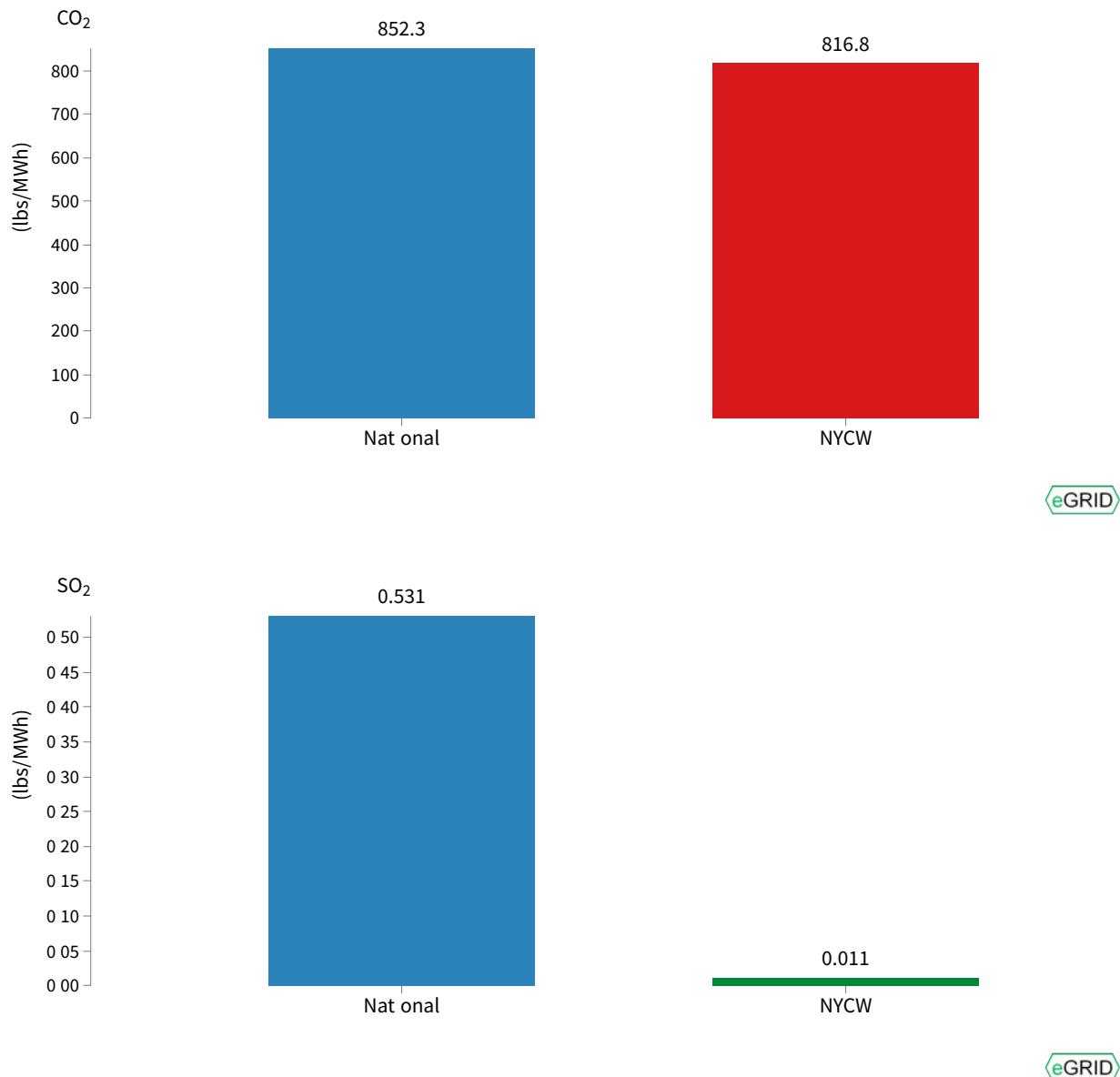
Fuel Mix

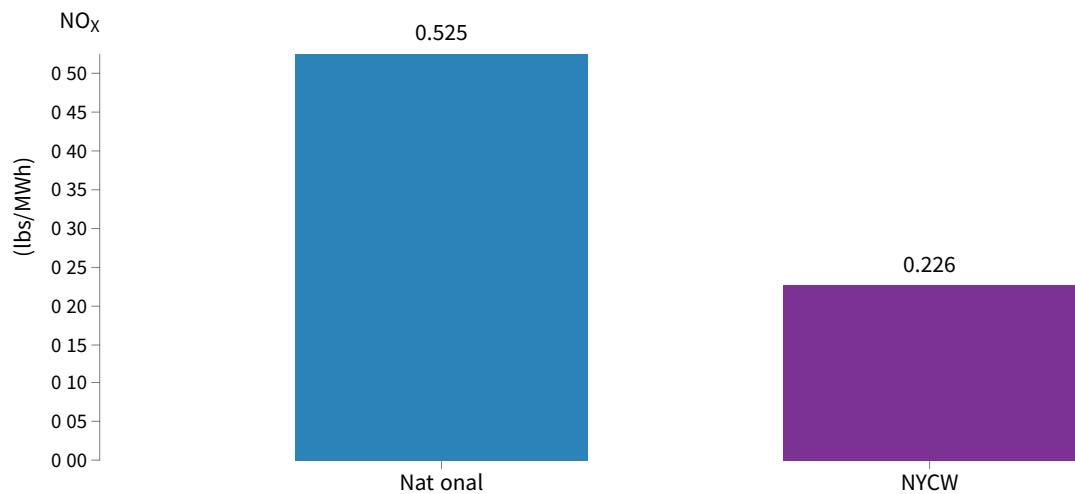
This chart compares fuel mix (%) of sources used to generate electricity in the selected eGRID subregion < [ps://www.epa.gov/system/files/ages/2023-0/eg_d202_subregion_ap.pdf](https://www.epa.gov/system/files/ages/2023-0/eg_d202_subregion_ap.pdf) > to the national fuel mix (%).

Generation



Emission Rates





eGRID

Contact Us < [ps://epa.gov/eg_d/o_s/co_ac_us_abou_eg_d](https://epa.gov/eg_d/o_s/co_ac_us_abou_eg_d)> to ask a question, provide feedback, or report a problem.

LAST UPDATED ON FEBRUARY 6, 2023

