ART approved Validation and Verification Bodies (VVBs) should include the following information in their verification opinion. VVBs may use this outline or may use their own reporting template if it includes all of the required information. Additional information may included in order to improve transparency and completeness or to meet internal reporting requirements.

#### TREES Participant and Name of VVB

*Identify the Participant and the name of the VVB performing the verification.*

#### reporting period

*Provide the reporting period covered by the verification.*

#### Verification criteria

*Identify the criteria used to conduct the verification.*

#### emission reductions and Removals

*Provide the number of verified TREES credits for the reporting period. Provide the number of TREES credits to be reserved for the buffer pool.*

#### emission reduction labels

*Identify the TREES Credits verified using each of the crediting approaches:*

* *TREES Crediting Level approach*
* *High Forest, Low Deforestation Crediting Approach*
* *Removals Crediting Approach*

#### verification Opinion

*Provide the verification opinion.*