

<Review Comments by experts on Second Order Draft of KP Supplement: Sections 2.5-2.7>

ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_E_001	Abad Viñas, Raul	2.5	3308	3308	Footnote 53 states that: "This supplement assumes that the date of 31 December 1989 continues to be applicable in the second commitment period, but notes that a different interpretation may be possible subject to decisions of the CMP."; However, in absence of any further decision of CMP, the reforestation definition remain unchanged, "shall be the same", in the second commitment period which means that: "Reforestation" is the direct human-induced conversion of non-forested land to forested land through planting, seeding and/or the human-induced promotion of natural seed sources, on land that was forested but that has been converted to nonforested land. For the first commitment period, reforestation activities will be limited to reforestation occurring on those lands that did not contain forest on 31 December 1989". "Same" means that the definition is identical; if it is identical in the form then the 31-December-1989 clause no more applies (since we are in the second CP), if it is identical in the "spirit" (the practical effect) then the 31-December-1989 clause should be retained. It should also be noted that the COP uses the language "mutatis mutandis" when in a decision the COP wishes to retain the practical effect of a provision/definition contained in another decision; this is the case, for instance, of decision 10/CMP.7 where definition contained in decision 3/CMP.1 apply mutatis mutandis. Deciding that it is the "spirit" of the definition that should be retained the IPCC has made a choice, not the straight one (since neither decision 2/CMP.6 nor decision 2/CMP.7 states that definitions contained in decision 16/CMP.1 apply mutatis mutandis, or similar language which means that the practical effect of the definitions should be retained); therefore, it is good practice for IPCC to motivate its assumption/choices to demonstrate that are not biased, the author should follow such a good practice.		Accept with modification. The comment is captured by the updated text, taking into account the comment n. 3_G_138, including in the text the reference to any future relevant CMP decision. The Decision 7/CMP.2 says to keep the definition the same which includes the date, we have no mandate to change the date, added to footnote: "but notes that a different interpretation may be possible subject to future decisions of the CMP". The CMP may make changes to this definition following the approval of this supplement.	
3_E_002	Abad Viñas, Raul	2.5.1	3308		Reforestation occurs on land that has been forested more recently - -. How recently? May please be defined.		Accept -text modified: Reforestation occurs on land that was forested within the last 50 years	
3_E_003	Abad Viñas, Raul	2	3308	3310	"was subjected to Deforestation to non-forest land" is a tautology; it can read "was subjected to Deforestation" or "was converted to non-forest land". Strictly speaking, if "subsequent regrowth of forest" occurs after removal of forest cover, then there was no Deforestation - it would only be a case of Forest Management. Thus the sentence presents a contradiction in itself.		Accept: delete "to non-forest land"	
3_E_004	Abad Viñas, Raul	2.5.2	3362	3362	Please correct "greenhouse emissions" to "greenhouse gas emissions."		Accept with modification: throughout document now use the acronym GHG	
3_E_005	Abad Viñas, Raul	2.5.2	3369		The word 'of' is suggested to be deleted.		Accept: text deleted	
3_E_006	Abad Viñas, Raul	2.5.2.	3378		5. Does not represent unacceptable biodiversity impact		Reject. The inclusion of issues linked to biodiversity is out of the remit of the current volume as it goes beyond the Decision texts.	
3_E_007	Abad Viñas, Raul	2.5.2	3386	3386	Footnote 57: Please note that Paragraph 4 of the Annex to Decision 2/CMP.7 (Land use, land-use change and forestry) superseded Paragraph 5 of the Annex to Decision 16/CMP.1. Therefore please delete reference to the latter.		Reject: there is no harm to include if stated in both decisions	
3_E_008	Ambulkar, Archis	2.5.2	3386	3386	Footnote 57: Delete: contained in document FCCC/KP/CMP/2011/10/Add.1, p.11		Reject: it is helpful to give this detail and is consistent throughout report and follows GPG format	
3_E_009	Ambulkar, Archis	2	3401	3406	It is the first time in the text that it is clearly mentioned that agricultural land abandonment is not a human-induced afforestation. It was not so clear in the definition of afforestation in the introduction («Afforestation is the direct human-induced conversion of land that has not been forested...through...and/or human-induced promotion of natural seed sources.»). In Benayas et al. (Science, vol. 325, 2009, p. 1121), the abandonment of agricultural land is considered as passive restoration (cessation of degrading action). So, it would be advisable to mention earlier in the text that abandoned agricultural lands are not considered afforested areas.		Reject. The current text is structured to have an increasing level of details, starting from the definitions to the information to be provided and the good practices. There is no need to add mention to issues already covered in the following text. In addition, the cessation of degrading action (as described in the cited paper) is already included in the list of actions and decisions that may be considered to demonstrate that AR activities are direct human induced, for example "allowing forest regeneration".	
3_E_010	Ambulkar, Archis	2.5.2	3406	3406	Comment refers to footnote 59: It should be obvious that land under FM cannot in any circumstances be afforested/reforested, so please consider revising the sentence and deleting "or mandatory (FM)" from the footnote.		Accept with the modification. deleted the footnote 59.	

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3_E_011	Federici, Sandro	2.5.2	3412	3415	Consider clarifying that only if the land is already included in KP reporting, it should be reported under the activity it was previously reported under.		Accept. The text has been reworded : Where it is uncertain whether the trees on a unit of land will exceed the thresholds of the definition of forest, it is good practice that if the land was already included in KP reporting, the carbon stock changes on these lands continue to be reported under that activity, and to await confirmation (at a later time) that all the thresholds have been or will be passed before reporting these areas as AR	
3_E_012	Federici, Sandro		3418		Estimation of biodiversity impact (sensu Feest et al. and De Baan et al.)		Reject. The inclusion of issues linked to biodiversity is out of the purpose of the current volume.	
3_E_013	Federici, Sandro	2	3420	3427	Since revegetation has been mentioned in the previous para, but not included in the decision tree, I suggest add revegetation into the decision tree of Figure 2.5.1.		Accept with modification. The text has been reworded (Revegetation now just an example: If newly established vegetation does not pass the forest threshold (in X years) it may be reported under other elected KP activities e.g. RV (see section 2.11)). In addition the Revegetation is implicitly included in the box "Not eligible for AR". There is no need for further explication as the decision tree is aimed to determine whether a unit of land qualifies for direct-human induced AR, not to determine what it is if it isn't AR	
3_E_014	Federici, Sandro	2	3421	3421	Since the provision of CEFC is applied if elected, I would suggest to add in brackets in the latest diamond "if elected" given that if a Party decide do not apply this provision, then the land should be reported under FM, no matter if the land meet the criteria for CEFC.		Accept with modification - added words "if applied" to diamond. Second comment "land should be reported under FM, no matter if the land meet the criteria for CEFC" is not correct.	
3_E_015	Federici, Sandro	2.5.2	3421	3422	Figure 2.5.1: Some Parties are of the opinion that the "31 December 1989" condition is applicable only to CP1. Please place a relevant note (similar note was already provided earlier in this document).		Accept with modification: Footnote added to decision tree to refer to section. Note already provided earlier, no need to repeat here, see also response to earlier comments (3_G_094, 3_G_138, 3_E_001)	
3_E_016	Federici, Sandro	2.5	3453	3456	to make the text consistent with chapter 1, it is suggested to redraft it as follows: "For Afforestation and Reforestation under Article 3.3 activities, the benchmark value to be used in accounting is zero. Therefore, only the carbon stock changes and non-CO2 greenhouse gas emissions during each year of the commitment period are estimated and reported."		Accept with modification: changes have been made to cluster 1 so the text in both places is consistent	
3_E_017	Federici, Sandro	2	3457	3469	Only talks about growth. Losses is also needed to calculate the net removals. Methods also include carbon stock changes based on contiguous measurements of carbon stocks.		Accept: Text modified to refer to carbon stock changes	
3_E_018	Federici, Sandro	2.5	3475	3475	Please correct "harvest" to "harvested"		Accept	
3_E_019	Federici, Sandro	2.5.3	3490	3490	Editorial: The referred section "2.12.4" should be replaced to "2.12.3" in line with the current section numbering of the chapter for WDR.		Accept	
3_E_020	Federici, Sandro	2.5	3492		add: Vol4!		Accept	

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3_E_021	Federici, Sandro	2	3546	3553	I do not agree the guidance given. "some countries excluded certain types of land e.g. fruit orchards, grazed savannas, urban trees, and some types of plantations, and included these in non-forest land-use categories (i.e., Cropland, Grassland, Settlement), even if the land in question would otherwise meet the thresholds for forest. This practice has been accepted during the UNFCCC review process". The fact is that there was no agreement during UNFCCC review process. If a party include its poplar plantations in grassland/cropland and the party does not elect GM/CM under Article 3.4, permanent clearing of the poplar plantation would not be reported as either deforestation or GM/CM under KP. This is not climate friendly and unfair. Current guidance on this issue is tricky and subject to be mis-used by parties who permanently clear a large area of plantation so that they do not have to account for carbon loss under KP. A clear guidance should be provided to parties that parameters for defining forests should take precedence over land use types, e.g., lands with parameters meeting the thresholds for forest should be defined as forests in priority. A compromise may be like: If a party excluded certain types of land e.g. fruit orchards, grazed savannas, urban trees, agroforestry, and some types of plantations that meet the thresholds for forest, and included these in non-forest land-use categories (i.e., Cropland, Grassland, Settlement), relevant non-forest land-use categories must be elected and reported under elected Article 3.4 activities.		Accept with modification. The text has been deleted. The suggested compromise is beyond the scope of the Supplement to prescribe the Parties to elect activities. However further guidance is provided in section 1.2 providing elements to enhance transparent reporting.	
3_E_022	Federici, Sandro	2.6	3547	3553	All these definitional issues makes it difficult. "permanent loss of tree cover alone is not necessarily enough to define direct human induced Deforestation." Is this it when an orchard meets the definition of forest? But then the next sentence line 3549-3551 does not fit. Difficult.		Accept with modification. The text has been deleted.	
3_E_023	Federici, Sandro	2.6.1	3562	3564	Maybe it could be clarified, for example in brackets, that reforestation can actually happen, but the reporting remains under D. Now the term "regrowth" refers more to natural regrowth/abandonment than human-induced reforestation, for example planting a forest, which can also happen.		Accept. The text has been modified. All emissions and removals on lands subject to D must continue to be reported under D, even if these lands subsequently gain forest cover.	
3_E_024	Federici, Sandro	2.6.1	3564	3564	In footnote 64, more specific identification is helpful where in GPG-LULUCF explains this treatment.		Accept with modification. The reference to GPG-LULUCF has been deleted.	
3_E_025	Federici, Sandro	2.6.1	3571	3571	I suggest making it clear how an area which has been subject to AR and then deforested should be reported. I think under D.		Accept. Added line: AR land that is subject to deforestation is classified under D.	
3_E_026	Federici, Sandro	2.5	3598	3598	Why Wetlands and Other Land have been excluded from the land use categories listed within the brackets? Please, add also those land use categories		Accept. Added categories.	
3_E_027	Federici, Sandro	2	3631	3634	I suggest give a further clarification on the "many years" in the sentence of "Supposed a natural disturbance resulted in a complete removal of forest cover for many years."		Noted: comment wrongly referenced	
3_E_028	Federici, Sandro	2.6.2.	3643		Some deforestation can be the result of biodiversity enhancement activity such as the removal of forestry plantations from the "flow country" in Scotland to reinstate blanket bog		Accept agree with the reviewer, but example already given of change in management or policy direct affecting deforestation. Cannot go into too many examples due to lack of space	
3_E_029	Federici, Sandro		3659	3661	I suggest the new wetland supplement should be mentioned here, where chapter 3 is about rewetting, which can be a cause for deforestation.		Reject: there are many examples of management causes of deforestation and it is not necessary to give all here. Links to wetlands supplement are mentioned in the Box	
3_E_030	Federici, Sandro	2	3677	3677	If the conversion (or LU change) is planned, intentional and definitive (e.g. urban expansion, irrigation dam) then it should be assumed to have been deforested instantaneously.		Accept with modification: the reviewer misunderstood the text. It says IN THE ABSENCE OF land use change such as conversion to croplands/settlement. Therefore the reviewer's point, while correct, is not relevant to the text there. However we changed the structure of the sentence to make it more clear	
3_E_031	Federici, Sandro	2.5	3721	3728	the decision tree at figure 2.3.1 assign to CEFC a land that has lost its forest cover only if it has not changed its land use (diamonds 3 and 4). This is not correct since also a forest land that has been converted to other land uses can be reported under CEFC		Accept - the CEFC diamond has been moved to sit under the "Was the cover loss followed by LUC diamond" [yes response].	
3_E_032	Federici, Sandro	2.6.2.1	3721	3724	Figure 2.6.1 does not seem to be correct. If the answer to "was the cover loss followed by land use change to non-forest land?" is no then you should not go to "Does the unit of land meet the criteria for CEFC?". This you should do if the answer is yes. And the question "Is there a reasonable expectation that within X years, the area will regenerate or be planted to forest?" should follow directly after the question "Was there a forest cover loss below the threshold after 31. December.		Accept - the CEFC diamond moved to sit under the "Was the cover loss followed by LUC diamond" [yes response].	

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3_E_033	Federici, Sandro	2.6.2.1	3721	3724	In Figure 2.6.1 it would be clearer if the point "Does the unit of land meet the criteria for CEFC?" was after answering YES to "Was the cover loss followed by land-use change to non-forest land use?" because in the case of CEFC the land-use change does actually happen, but it still can be reported under FM.		Accept - the CEFC diamond moved to sit under the "Was the cover loss followed by LUC diamond" [yes response].	
3_E_034	Feest, Alan	2	3723	3723	In line with the previous comment, I would suggest to add in brackets "if elected" (i.e. 4th diamond).		Accept - the words "if applied" have been included in the CEFC diamond of the decision tree	
3_E_035	Feest, Alan	2	3723	3723	My understanding is that, in the box where is written "classify as forest"; it should say "Classify as FM"		Reject: it could be AR land with temporary forest cover loss	
3_E_036	Feest, Alan		3723	3724	Consider adding a decision tree prior to this figure to get down to forest land. See 'Guide for Classifying Lands for Greenhouse Gas Inventories'. Journal of Forestry 104 (4): 211-216(6) http://home.comcast.net/~gyde/Guide_for_classifying_GHG.pdf for example.		Reject: decision tree not necessary. Parameters are clearly defined and simple.	
3_E_037	Feest, Alan	2	3723	3724	Suggest to add "dhi" before "forest cover loss" and "or a change in land use" after "threshold" in the second diamond from above and "or a change in land use" after "cover loss" in the third diamond from above..		reject: Dhi dealt with later in the decisions tree as there can be a cover loss without it being dhi e.g. due to natural disturbance. No need to add changing in land use as it is already there in its own separate diamond. A decision tree is a step basis, should keep steps separate	
3_E_038	Feest, Alan	2.6.3	3739	3740	For clarification, consider adding that the emissions from biomass losses due to deforestation however shall be reported on.		Reject: not necessary. This is already stated in the first sentence of this section	
3_E_039	Feest, Alan	2.5	3744	3747	to make the text consistent with chapter 1, it is suggested to redraft it as follows: "For Deforestation under Article 3.3 activities, the benchmark value to be used in accounting is zero. Therefore, only the carbon stock changes and non-CO2 greenhouse gas emissions during each year of the commitment period are estimated and reported." Plus current footnote 73		Accept with modification: changes have been made to cluster 1 so the text in both places is consistent	
3_E_040	Feest, Alan	2	3763	3764	Repeats row 3739-3740.		Accept: delete the second occurrence	
3_E_041	Feest, Alan	2.6.3	3763	3764	The same paragraph is already in lines 3739-3740, please remove the double.		Accept: delete the second occurrence	
3_E_042	Galinski, Wojtek	2.6.3	3767	3768	It is better to give specific guidance how to deal with the land use change which IPCC 2006 GL does not provide methodologies to estimate (ex. Land converted to Wetlands)		Accept: added reference to wetlands report	
3_E_043	Galinski, Wojtek	2.5	3828	3829	Please delete: "Grassland (e.g. grazed savannah)". The deletion makes the text consistent with 2006 IPCC Guidelines that includes trees, in non-forest land, only in Cropland (wooden crops) and Settlements (urban trees); according with 2006 IPCC Guidelines a grazed savannah with trees that exceed the forest-definition threshold is a forest, same applies with the FAO definition (which only recognize to agriculture and settlement the possibility to be a predominant use than forest). Further the deletion makes consistent this text with text in lines 3317-3320.		Accept. text deleted	
3_E_044	Galinski, Wojtek	2.7.1.	3830	3832	Decision 16/CMP.1 definition of FM This definition seems to have been completely ignored in the sense that biological diversity has been totally omitted from the Guidance. Is this because of the difficulties of using the CBD definition of biological diversity (it does not define what is meant by variability)? If so then reference to Feest et al. and deBaan et al. should solve this problem.		Reject. The inclusion of issues linked to biodiversity is out of the purpose of the current volume. IPCC cannot change the text in the Decision.	
3_E_045	Galinski, Wojtek	2.7.1	3832	3834	Please add after Afforestation/Reforestation also Deforestation because forests meeting the definition of "forest" can also be reported under D (if land is first deforested and then reforested)		Accept.	
3_E_046	Galinski, Wojtek	2.7.1	3848	3848	Please clarify what is meant by "circumstances under which a transition from natural forest to planted forest occurs" and in what detail should these be defined.		Accept with modification: text was unclear, deleted it	
3_E_047	Galinski, Wojtek	2.7	3878	3881	The box under UNFCCC reporting "Land Converted to Forest" should change position with "Forest Converted to other land" and the boxes below these should also be exchanged, and should then be in this order: "Non-direct human", "Deforestation", "Direct human induced", and "Carbon Equivalent Forest". Otherwise an illustrative picture. Of the managed forest in the UNFCCC reporting some may fall under "managed forests" which are not "Forest Management" as defined under KP, this does not show in the figure.		Accept with modification. CEFC added.	
3_E_048	Galinski, Wojtek	2.7.2	3878	3881	In Figure 2.7.1 please add an arrow from "Forest remaining Forest" to "AR under KP" because the time period for converted lands is previously defined and for example if it is 20 years, some AR areas are already reported under "Forest remaining Forest" because it has been more than 20 years since the conversion.		Accept. Arrow added to additional AR box	
3_E_049	Galinski, Wojtek	2.7.2	3878	3881	In Figure 2.7.1 please add an arrow from "Land converted to Forest" to "Land subject to FM under KP" because in case of a Carbon Equivalent Forest, the established Forests are reported under "Land converted to Forest" in the UNFCCC but under "Land subject to FM under KP", and the change is direct human induced.		Accept with modification. CEFC added	

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3_E_050	Goheer, Muhammad Arif	2.7.2.	3880		Shoud bioreserves be included in the reporting?		Reject. If by bioreserves the reviewer means protected forests, these come under the category "unmanaged forests" no need to differentiate bioreserves	
3_E_051	Gyldenkaerne, Steen	2	3880	3881	Delete the arrows in the figures since it is not a flow chart. The figure does not capture the case when unmanaged forest is converted to managed forest and thus included under FM. Suggest to add a subdivision under Unmanaged to capture FL remFL and L to FL there as well and relate that to KP.		Accept with modification: This figure relates to relationship in a given reporting year, this was perhaps not clear to the reviewer. If the reviewer considers this then natural forests converted to planted forests would be considered already under managed land in UNFCCC and follow that branch of the figure. Unmanaged lands are not reported KP. Title of figure modified to make this clear.	
3_E_052	Gyldenkaerne, Steen		3890	3892	Ahaa! Mention of biodiversity found here but ignored from here on!!!!!!!!!!!!!!		reject, biodiversity not in scope of CMP7	
3_E_053	Gyldenkaerne, Steen	2.5	3911	3916	Please, replace "Marrakesh Accords" with "Decision 16/CMP.1". Further, the decision tree does not seem to address the case of a forest land that did lost its forest cover because of non-dhi deforestation		Accept	
3_E_054	Iqbal, Muhammad Mohsin	2.7.2	3914	3915	Suggest to replace Marrakesh Accords with 16/CMP.1		Accept	
3_E_055	Iqbal, Muhammad Mohsin		3914	3915	Fig. 2.7.2 In the rhomb "Is the land subject to a system of..." This referring to the Marrakesh accord would be good to explain here (in a note or elsewhere), what this means.		Accept	
3_E_056	Iversen, Peter Aarup	2	3914	3915	Delete reference to Marrakesh accords and change to 16/CMP.1		Accept	
3_E_057	Iversen, Peter Aarup	2.7.2	3933	3935	"...it may be included under Forest Management". Could you clarify, why to use "may" and not "shall", e.g. in what situation can the party choose not to include it?		Accept with modification. There are no situations in which the Party can choose not to include it, so "may" is not the right word to use.	
3_E_058	Iversen, Peter Aarup		3947	3959	Salvage logging as defined does not have an explicit limit on the percentage of trees recovered. In this case there may be need to include salvage logging in Figure 2.7.3 to show that natural disturbance may extensively be salvaged wood.		Reject. Fig deleted as covered in Fig 2.7.1	
3_E_059	Iversen, Peter Aarup		3949	3959	Fig 2.7.3 Shouldn't the grey box within the "Non-forest-land-uses" saying "Forests converted to other land uses" instead say "Non-forest land converted into Forest" i.e. the opposite?		Reject. Fig deleted as covered in Fig 2.7.1	
3_E_060	Iversen, Peter Aarup		3970		Suggest delete "Chapter 3 or 4" since this information is given within the box.		Accept	
3_E_061	Iversen, Peter Aarup	2.7	3997	3997	Please delete the "the" in front of section 2.3.1.		Accept	
3_E_062	Kasimir Klemetsson, Åsa	2	4011	4011	add "of FM" after "kyoto protocol reporting".		Accept	
3_E_063	Kasimir Klemetsson, Åsa	2	4015	4015	It seems that numeration is incorrect it should be number "2"		Accept with modification. The whole paragraph has been deleted because not necessary deleted	
3_E_064	Kasimir Klemetsson, Åsa	2	4017	4019	Delete this bullet point. Not relevant here.		Accept. The whole paragraph has been deleted because not necessary deleted	
3_E_065	Kasimir Klemetsson, Åsa		4044		Important to add ch 11, on N2O emission from FM, both mineral and drained organic soils, however the new wetland supplement overrides the latter.		Accept	
3_E_066	Kasimir Klemetsson, Åsa		4066		"less the number of years" this is difficult to understand.		Accept with modification. The text has been modified.	
3_E_067	Kasimir Klemetsson, Åsa	2	4102	4102	It seems that numeration is incorrect since the first one starts in "2"		Accept with modification. The list of approaches was deleted from the text.	
3_E_068	Kasimir Klemetsson, Åsa	2	4102	4107	Numbering starts on 2 and then it continues with 6 and 7.		Accept with modification. The list of approaches was deleted from the text.	

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3_E_069	Kasimir Klemedtsson, Åsa	2	4106	4107	Check the numbering		Accept with modification. The list of approaches was deleted from the text.	
3_E_070	Kasimir Klemedtsson, Åsa	2	4126	4131	Suggest to delete text from "Two models..." to "...calibration period" and replace with: "Two models were used to project annual estimates of emissions and removals for FM and averaged to calculate the FMRL."		Accept. Comment was accepted to have the descriptions of all methods on the same level.	
3_E_071	Kasimir Klemedtsson, Åsa	2	4134	4136	Suggest to modify text to "One party used average net removals under the FL rem FL category to calculate its FMRL". It is irrelevant to mention that it was the revised estimate.		Accept. 'revised' was deleted	
3_E_072	Kasimir Klemedtsson, Åsa	2	4138	4138	Delete "(1990-2008)". It is the principals that is important not such details as average periods etc. Interested readers have to seek information in the FMRL submissions.		Accept. (1990-2008) was deleted	
3_E_073	Kasimir Klemedtsson, Åsa	2.7.5.1.	4186		Under forest characteristics biodiversity quality sdtatus could be included		Reject. It is beyond the IPCC mandate to include biodiversity issues in the FMRL since it is not included in the elements to consider in construction a FMRL according to the Decisions 2/CMP.6 and 2/CMP.7. This has not prevent Partie to include biodiversity issues in its FMRL e.g. through as part of silvicultural practices	
3_E_074	Kasimir Klemedtsson, Åsa	2	4209	4219	In general, I oppose the inclusion of emissions caused by extreme events under force majeure into the construction of reference level since extreme events cannot be projected. For this reason, I suggest if a party wants to include the background level into reference level, the inclusion should based on the background level which is constructed after exclusion of the emissions caused by extreme events. And this approach just can be applied to the reference level which is based on projection.		Noted. As stated in paragraph 33 of Decision 2/CMP.7 the application of provision of natural disturbances to forest management has do be done on the basis of forest management background level.	
3_E_075	Kasimir Klemedtsson, Åsa	2	4237	4244	This para is specifically written for a specific country, which is not joining KP second commitment period, for this reason, this para can be deleted.		Reject. The text gives and overview of the elements Parties were requested to include in their FMRL submissions, without considering which Parties will take on commitments in the second commitment period	
3_E_076	Kasimir Klemedtsson, Åsa	2	4281	4295	Check the numbering		Accept. Numbering was corrected.	
3_E_077	Kasimir Klemedtsson, Åsa	2	4281	4298	Correct the numbering of the list.		Accept. Numbering was corrected.	
3_E_078	Kasimir Klemedtsson, Åsa	2	4282	4282	It seems that numeration is incorrect since the first one starts in "3"		Accept. Numbering was corrected.	
3_E_079	Lund, H. Gyde	2.7.5.2.	4288		Again biodiversity quality status could be included		Reject. It is beyond the IPCC mandate to include biodiversity issues in the FMRL since it is not included in the elements to consider in construction a FMRL according to the Decissions 2/CMP.6 and 2/CMP.7.	
3_E_080	Lundblad, Mattias	2.7.5.2.	4297		If "forest area" in FMRL only represents a "policy assumption" and may not trigger any technical correction of the FMRL, a following change of forests not under FM to forests under FM in the commitment period may allow to gain removals at these lands under FM accounting while the atmospheric CO2 balance of these new FM lands may not be different to the situation before accounting under FM - or even worse. There should be a clear rule that any such changes in the categorisation of forest lands not under FM to forest lands under FM needs a technical correction of the FMRL. To my opinion, this change of categorisation should be not at all an issue of policy. Otherwise, it may lead to really problematic outcomes (cherry picking by "recategorisation of FM lands according to a change in policy"). The inclusion of "forest area" only in the policy paragraph (lines 4295 to 4298) and not in the methodology paragraph above would lead to the situation that any change of forest area under FM would not trigger a need for FMRL technical correction, but - as the example above shows - this is certainly an over-simplification. I know it is difficult to define it practically but it needs to be addressed somehow.		Accept with modification. A new text has been added for the cases of change in FM area	

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3_E_081	Lundblad, Mattias	2	4304	4306	I suggest give a further clarification of the reasons when deviation of policy scenario has happened and the reasons why technical adjustment is not taken. In addition, I cannot find the relevant parts based on the express of "see 2 above", please check it.		Accept with modification. The text has been modified.	
3_E_082	Lundblad, Mattias	2	4355	4355	Delete the paragraph with the unit and add the following text: "The net value of emissions and removals, which is added to the original FMRL at the time of accounting, to ensure that accounted emissions and removals will not reflect the impact of methodological inconsistencies, as expressed in Equation 2.7.1." That is the definition!		Accepted	
3_E_083	Lundblad, Mattias	2	4360	4362	Delete text.		Accepted	
3_E_084	Lundblad, Mattias		4378	4379	Fig. 2.7.4 In the first rhomb the shortening "Fl-FL" occurs, this is not defined.		Accept. The term FL-FL should be introduced in line 4346 where the term Forest land remaining forest land is mentioned and the abbreviation could be introduced.	
3_E_085	Lundblad, Mattias	2	4385	4385	It seems that numeration is incorrect since the first one starts in "5"		Accepted. Numbering is now fixed.	
3_E_086	Lundblad, Mattias	2	4385	4394	Check the numbering		Accepted. Numbering is now fixed.	
3_E_087	Lundblad, Mattias	2	4385	4394	Numbering is not correct.		Accepted. Numbering is now fixed.	
3_E_088	Lundblad, Mattias	2	4438		Table 2.7.1 - Item 3, comment/action section - provide spacing "ensure time-series..."		Accept. The text has been corrected.	
3_E_089	Lundblad, Mattias	2	4449	4450	Term CEFC is already defined earlier in the report and need not to be re-defined here.		Accept. The text has been modified.	
3_E_090	Lundblad, Mattias	2.7.6.1	4477	4481	This text seem to be the same as case 2 just below.		Reject. Case 1 is related to the use of stock-difference of gain-loss method (not a model) while case is related to the use of a model.	
3_E_091	Lundblad, Mattias	2.7.6.1	4494	4494	something is missing, maybe: "...will trigger the need of a Technical Correction"		Accept. The last sentence was deleted.	
3_E_092	Lundblad, Mattias		4494		The text on this line seems incomplete, the text should continue it seems.		Accept. The last sentence was deleted.	
3_E_093	Lundblad, Mattias	2	4503	4503	Replace "not" with "nor"		Accept. The text has been modified.	
3_E_094	Lundblad, Mattias	2.7.6.2	4541	4541	Could you put the ", " as thousands separator in table 2.7.2? Further, in the footnote 92, should be "accounted quantity".		Accept. Thousand separator has been added and 'accounted' replaced with 'accounting'.	
3_E_095	Nielsen, Ole-Kenneth	2.7.6.2	4541	4542	Table 2.7.2: Please note that: FMRL + Technical Correction=FMRLcorr hence Accounted Quantity ₉₂ =reported FM – (FMRL + Technical Correction)=reported FM - FMRLcorr It is simpler.		Noted. It is important to underline that the accounting quantity is given by the comparison of the reported FM and FMRL, taking into account the TC.	
3_E_096	Nielsen, Ole-Kenneth	2.7.7	4551		Sometimes the wording "plantation forest" is used. Please, to avoid to ingenerate confusion and to be consistent with the legal text of decision 2/CMP.7, use always "forest plantation".		Accept. Standardised with "forest plantation".	

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3_E_097	Nziramasanga, Norbert		4551		Carbon equivalent Forests. I can understand this was decided under 2/CMP.7, but this is not an easy component. How to follow the individual spots? And for how long time should these areas be evaluated as CEFC?		Accept with modification? "How to follow" is discussed in section on reporting method. "For how long" - guidance relates to CP2, but decision assumes continued monitoring until equivalence is achieved. Text clarified in the relevant sections.	
3_E_098	Puolakka, Paula	2.7.7.1	4553	4558	For clarification, consider adding in the introduction that the definition of plantation is to be consistent with the definition of forest.		Reject. definition is covered in 2.1.7.1. Further emphasis is not required - if plantation was not included in "forest" the Party could just clear it without a D liability. Note that the new forest does have to be a forest, but does not have to be a plantation.	
3_E_099	Puolakka, Paula		4555		One dot too much after met		Accept. Typo fixed.	
3_E_100	Puolakka, Paula	2	4556		Term CEFC is already defined earlier in the report and need not to be re-defined here.		Reject. Useful to retain in this section.	
3_E_101	Puolakka, Paula	2.7.7.1	4563	4566	from the first rectangular box you should remove "unmanaged forest"; indeed, when a forest has been cleared (first diamond) is to be considered automatically as managed.		Accept with modification. Fig deleted as covered by Fig 2.6.1. Forest cover in unmanaged forest may be lost due to natural disturbance. If the forest is re-established, the forest could remain classified as unmanaged, so it is a valid outcome of Box 1.	
3_E_102	Puolakka, Paula	2.7.7.1	4563	4565	In Figure 2.7.5 If the land is first cleared of forest (first point), then forest is re-established in the same location (point 2), is it possible to classify it as AR? I would remove AR from the box.		Accept with modification. Fig deleted as covered by Fig 2.6.1. "Land cleared of forest" is ambiguous - could include harvesting of AR land, in which case AR is a valid outcome of Box 1. Action is to rename Figure start point as "Land has lost forest cover".	
3_E_103	Puolakka, Paula	2.7.7.1	4564	4565	Figure 2.7.5 How can an area cleared of forest and then reestablished be classified as AR ?		Accept with modification. Fig deleted as covered by 2.5.1. "Land cleared of forest" is ambiguous - could include harvesting of AR land, in which case AR is a valid outcome of Box 1. Action is to rename Figure start point as "Land has lost forest cover".	
3_E_104	Puolakka, Paula	2.7.7.1	4567	4569	In Figure 2.7.6, if the newly established forest does not meet the AR requirements, could it be classified also as revegetation?		Reject. Fig deleted as covered by Fig 2.5.1. "Any tree planting could be elected as a RV activity, if besides meeting the area requirement for this activity it does not meet the requirements for a forest" (Paragraph 1(a) in the Annex of Decision 16/CMP.1 (Land use, land-use change and forestry), contained in the document FCCC/KP/CMP/2005/8/Add.3, p.5). e.g. min area for RV is 0.05 ha, which could be less than threshold forest area. But if start point of Fig is that Forest has been created, then RV, GM and CM are not valid.	
3_E_105	Puolakka, Paula	2.7.7.3	4574	4587	Before discussing this you need to define what a carbon equivalent forest is. You only listed which information is good practice to report in lines 4574-4587, but you did not explain what the aim of that information is, how that information should be combined to establish whether or not a forest plantation is a CEFC. Without defining what a carbon equivalent forest is, it is unclear what the text in these lines means, my understanding is that a forest is to be considered carbon equivalent when the longterm average carbon stock of the new forest is equal, or larger, than the longterm average carbon stock of the old forest. You should also say provide the equation that states this (equation which includes all pools).		Accept with modification. The "understanding" expressed (re. long term average stocks) is incorrect. Methods are covered in the Methods section.	
3_E_106	Puolakka, Paula	2.7.7.1	4581	4581	delete "and"		Accept with modification. Typo fixed.	
3_E_107	Puolakka, Paula		4581		should probable be: between the forest cleared and the ...		Accept with modification. Typo fixed.	

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3_E_108	Puolakka, Paula		4583		"Carbon stock" Here it is important to note that exchange of forest plantaion to another site (CEFC) needs to have a similar type of soil, since deforesting a mineral soil forest and foresting an organic soil would imply much higher emissions compared to the initial forest, not equivalent. I think this must be stressed somewhere.		Reject. Soil must be included in the C stock comparison and this has been emphasised.	
3_E_109	Puolakka, Paula	2.7.7.2	4613	4615	In figure 2.7.7, Diamond 2 restricts the elegeibility to forest plantation that were established on non-forest land; however, paragraph 37 a) (annex to decision 2/CMP.7) includes also forest plantations that were re-established on forest land. Please revise the text of this diamond, since at this stage all forest plantation re-established on forest land will go to the "not-eligible" box (they are not established on non-forest land)		Reject. The key word is first - "was the forest plantation first established on non-forest land?". We assume that "re-establishment" of plantations in Para 37 refers to restocking after harvest, not dhi establishment occurring some time after D. So a re-established plantation must still meet the "was first established" criteria, and then (i.e. in addition) the separate time criteria that applies to re-established forest plantations.	
3_E_110	Puolakka, Paula	2.7.7.2	4613	4615	In figure 2.7.7, Diamond 3 is redundant. Any forest plantation is to be considered a direct-human induced change in land use (AR).		Accept. Action is to redraw Fig	
3_E_111	Puolakka, Paula	2.7.7.2	4613	4615	In figure 2.7.7, Diamonds 4 and 5 may be matched togetehr with current diamond 2 (in the position where diamond 2 is); e.g.: "Was the forest plantation first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990?, and, if the forest plantation was re-established, was this last occurred on forest land through direct human induced planting and/or seeding after 1 January 1960?"		Reject. That would combine three criteria into a single decision, with a response YES only if all three are true, or NO if any one of them is not true. Seems clearer to consider them one by one, so if the first is not met there is no need to consider the other two.	
3_E_112	Puolakka, Paula	2.7.7.2	4614	4615	Figure 2.7.7: What does mean "it" here?		Accept. First decision - "It" refers to the Fig title i.e. "land to be converted to non-forest under CEFC provision". Could replace "Start" with "Land identified for conversion to non-forest under CEFC provision". Action is to clarify in the fig.	
3_E_113	Puolakka, Paula	2	4617	4622	This newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation		Accept. This text from the Decision does not work as a criteria for determining the eligibility of the land because it will not be known if equivalence is met for many years, and it does not allow a Yes/No response, since the text goes on to say that if equivalence is not met, a debit is accrued under 3.4. But the common understanding is that a demonstration of potential equivalence should be a criterium for eligibility, so a bullet point and new diamond in the Figure have been added.	
3_E_114	Sato,Atsushi		4618		"the following criteria"; I think it is a need to add one criteria: the CEFC land should not consist of organic soil (since this is drained or may need new drainage before planting and during plantation, i.e wetland drainage could not be part of the management.		Reject. If soil carbon changes are accounted for correctly as required, a debit will be incurred through wetland drainage. Same would apply to restrictions on allowable species or silvicultural regimes - we can account for difference compared with the FMRL without being prescriptive.	
3_E_115	Sato, Atsushi	2.7.7.2	4644	4644	This include demonstrating that the FMRL include at least the equivalent carbon stock in a normal harvesting cycle.		Accept with modification. If FMRL is based on a bau projection, then it should include CEF_hc land under a normal harvest cycle. FMRL based on a historical average is assumed to implicitly capture this. This is in the first (reporting requirements) section.	
3_E_116	Sato, Atsushi	2.7.7.3	4659	4660	It is unclear why the methods of FM land are applied and not the methods of AR lands, since the CEFC land is in reality similar to AR land?		Accept. Use AR methods.	
3_E_117	Siyag, Panna	2.7.7.3	4666	4670	The text in lines 4666 - 4670 is difficult to understand - rewrite		Accept with modification. Text has been rewritten to clarify how CEFC accounting is applied.	

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3_E_118	Siyag, Panna	2.7.7.3	4668	4670	Here you should use "emissions and removals" instead of "debits and credits". Indeed, if you have perfect equivalence you have not any credits or debits either annually, or at the end of the harvesting cycle, since the expected emissions from land clearing and the expected removals from new plantation will be embedded in the FMRL and will not generate any credit/debit unless the performance of the plantation is better or worse than projected.		Accept with modification. Text has been rewritten to clarify how CEFC accounting is applied.	
3_E_119	Tremblay, Sylvie	2.7.7.3	4671	4673	Still, here the subject is the atmosphere so emissions and removals are the elements; further, this failure in achieving equivalence needs to be checked at time in which harvesting occurs (you cannot know whether CEFAR has failed before the harvesting occurs. I suggest to redraft as it follows: "In the case where, at the time of harvesting, the average long term stock is lower on CEF-ar land than it would have been on CEF-d land, the cumulative emissions and removals will result in net increase in atmospheric greenhouse gases relative to business-as-usual."		Accept with modification. Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2. [agree with comment otherwise]	
3_E_120	wang, chunfeng	2.7.7.3	4673	4674	Please, avoid the use of the word "adjustment". This word under KP has a specific meaning. You may use correction or simply follow the decision text so saying that a debit needs to be accounted.		Accept with modification.Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2.	
3_E_121	wang, chunfeng	2.7.7.3	4674	4682	stock at the end of the normal rotation divided by the normal rotation - it is average growth rate (Increment) over a rotation period but not average stock. The term "increment " is used in line 4681. What is more: " the normal rotation" and consequently "stock at the end of the normal rotation" are not defined hence, this requirement is not operational. It will create issues during the review process.		Accept with modification. Normal rotation defined, stock at harvest (rather than end of normal cycle) now required. Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2.	
3_E_122	wang, chunfeng	2.7.7.3	4675	4676	dividing the carbon stock at the end of the normal rotation by the length (in years) of the normal rotation, gives you the average annual increment; which is not the average carbon stock of the plantation. Indeed, the average carbon stock of the plantation should be calculated by summing the stock of each year of the rotation period and dividing by the length of the rotation period. E.g. if the carbon stock in a rotation period of 10 years is 1 (the first year), 2 (the second year), 3 (etc), 4, 5, 6, 7, 8, 9, 10 (at the tenth year), then the average carbon stock is $(1+2+3+4+5+6+7+8+9+10)/10 = 5.5$		Accept with modification.Paragraph deleted. Attempt to capture changes in long term C stock has been dropped because: Not required by decision text, not captured by FMRL accounting, can only be approximated within CP2.	
3_E_123	wang, chunfeng		4675		Again it is important that if taking C-stock into account, it is important not to forget the soil org-C. And areas with different soil org-C amount and rate of decomposition can hardly be equivalent.		Accept. Have emphasised that soil C is part of the stock comparison.	
3_E_124	wang, chunfeng	2.7.7.3	4678	4680	The text is not understandable. I suggest to redraft as follows: "If the long-term average stock on CEF-ar land, at the time of harvesting, is lower than the equivalent stock on CEF-d land under business-as-usual management, the debit incurred is the difference between average stocks of CEF-d minus the average stocks of CEF-ar".		Accept with modification.Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2.	
3_E_125	wang, chunfeng	2.7.7.3	4680	4682	the fact that the rotation length of CEF-ar is longer than that of CEF-d does not ensure that the longterm average stock of CEF-ar will be equal or higher than the longterm average stock of CEF-d. Please, redraft as follows: "By default, no debits need to be accounted if a Party can demonstrate that the average increment of CEF-ar is higher than that of CEF-d throughout the normal rotation length of CEF-d."		Accept with modification.Paragraph deleted. Attempt to account for changes in long term C stock has been dropped because: not required by decision text, not captured by normal FMRL accounting, can only be approximated within CP2. [otherwise agree - was a known error in the text]	
3_E_126	wang, chunfeng	2.7.7.3	4683	4687	Please, delete the entire text. The example reported is indeed an example of artifact in accounting carbon stock changes when the stock-difference method is not properly implemented: indeed to a shift of lands does not correspond the accounting of a transfer of carbon from the previous activity to the new one. Under KP the only changes that need to be counted are those in carbon stocks across time; shifting carbon stocks across space must not result in accounting for those transfers as carbon stock changes.		Accept. Deleted paragraph - correctly implementing stock change calculation is not specific to CEFC.	
3_E_127	wang, chunfeng	2.7.7.3	4683	4692	Please improve language in lines 4683 - 4687 and 4688 - 4692. It is difficult to understand.		Accept. see 3_E_126 and 3_E_128. First para deleted, second clarified.	

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3_E_128	Weiss, Peter	2	4688	4692	The expression of this para is not clear, I suggest clarify further by adding an example, for example, it should avoid double accounting for the area where equivalent forest was planted after deforestation.		Accept with modification. Accept with modification. The first sentence is clear and provides a Section reference. The second sentence is now clearer. The reference in the comment to an example of "avoiding double accounting for the area where equivalent forest was planted after deforestation" is not clear. The paragraph is about application of the Natural Disturbance accounting provision. The new forest established under CEFC cannot be on D land, because D land does not pass the eligibility test in the Decision tree for CEF_ne.	If forest land established under the CEFC provision is affected by natural disturbance, the emissions and subsequent uptake on that land can be excluded from accounting in accordance with the natural disturbance provisions in Section 2.3.9. The natural disturbance accounting provisions apply to emissions from forests so cannot be used for natural disturbances affecting non-forest CEF-land even though these lands are accounted for under FM.