

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0001	China	3	0			To be structurally consistent among chapters, it is suggested that a feasibility analysis and an uncertainty analysis be added to the estimation methodology of each greenhouse gas that has been analyzed in this chapter.		Accepted with modification	Annex to chapter provides information on sources of uncertainty. Approach to determining uncertainty about default Efs will be harmonized among chapters.
G_3_0002	China	3	0			The chapeau sentence of lines 2-4 is a wrong expression as it is different from the section title of line 20 and of lines 77-78. It is suggested to change the chapeau sentence of lines 2-4 (i.e. “CROSS-CUTTING GUIDANCE ON REWETTED ORGANIC SOILS AND RESTORED PEATLANDS”) to “CROSS-CUTTING GUIDANCE ON REWETTED PEATLANDS AND ORGANIC SOILS”. Reason: The latter is a right reflection of the content in this chapter, i.e. the rewetting of peatlands and organic soils. Furthermore, it is suggested that all expressions “restored peatlands” in this chapter and others (such as chapter 7) should be replaced with “rewetted peatlands”.		Accepted with modification	Title will be changed to better reflect the chapter contents.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0003	Germany	3	1	1521		the part of the chapter dealing with quality assurance and reporting and documentation concern not only rewetted soils but all reported land uses. A general chapter on these items would be more useful. Or as all following chapters do include cross cutting issues chapter 2 and 3 should be united. the headline could be "drained and rewetted organic soil" or in paralell to chapter 5 " inland wetland organic soils"		Accepted with modification	Authors will examine the most coherent way of providing guidance on QA/QC
G_3_0004	Germany	3	2	35		The title is not consistent with the titles under contents (see line 3) and the title on line 77. This cover title refers to "restored peatlands" but also gives the impression that peatlands are something other than organic soils. Are organic soils to be rewetted and peatlands to be restored, implying not to be rewetted? In previous chapters there were referals to peatlands as organic soils. Seperating peatland from organic soils, as for example in this title, implies they are not organic soils. It is better to keep these referals consistent throughout the report to avoid confusion.		Accepted with modification	Title will be changed to better reflect the chapter contents.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0005	Canada	3	77			<p>In general, the methodology contained in this chapter relies heavily on the assumption that both rewetting and restoration immediately establishes peatland and organic soils which function as natural ecosystems. The large range in CO2 flux values of pristine peatlands is due to the high spatial and inter annual variability in CO2 exchange among sites and CO2 fluxes of rewetted and restored peatlands may fall within this range. However, long-term studies which incorporate annual CO2 exchange measurements have revealed that pristine peatland are long-term sinks of carbon. The long-term sink potential of rewetting and restoration has yet to be confirmed.</p> <p>Although many of the studies cited in Table 3.1 indicate that rewetted and restored sites were sinks during the growing season in individual years, this was largely dependent on the high productivity of vascular species such as Eriophorum and Carex species during the peak vascular growth period and the reduction in peat oxidation. The rates of non-growing season respiration are much more uncertain.</p> <p>Canadian researchers have identified that the establishment of a moss cover is essential to restoring peatland ecosystem function. Moss species such as Sphagnum are key peat forming species which are resistant to decomposition. An increase in overall functional diversity of the vegetation layer, which</p>		Accepted with modification	Assumption will be relaxed to allow better reflection of variations in national circumstances regarding the outcome of rewetting On winter respiration: countries are encouraged to develop emission factors more representative of national conditions.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0006	Germany	3	85	87		Is it correct that restoration is permanent rewetting plus re-establishment of vegetation cover? And the difference between rewetting and restoration is not only the restoration of the plant cover but also the permanence issue?		Accepted with modification	Clarification will be provided on the linkage between rewetting and restoration. Consideration of permanence is outside the scope of the chapter.
G_3_0007	Germany	3	91	92		The term "undrained organic soils" appears here for the first time, which could imply the term "organic soils" always means drained organic soils. Are all organic soils drained wetlands unless they are referred to as undrained organic soils? Or can there be organic soils that are neither wet nor drained? This should be explained somewhere, but probably in chapter 1. The definition of organic soils given in chapter 1, lines 94 - 97 implies organic soils could be either wetland or non-wetland. Either the definition of organic soils must be further clarified to include its hydrological properties, or the referral to organic soils must always be preceded by "wet" "undrained" or "drained". Though "wet" and "undrained" seem the same. Or are "undrained" and "rewetted" further classifications of the term "wet"?		Accepted with modification	Terminology will be clarified and used consistently in ch 1 and 3.
G_3_0008	Netherlands	3	98	98		Add "among other things" before "by water level position" because other factors affect the biogeochemical processes as well. For example, at the same water level fluxes are controlled by (depending on the climate zone) temperature, vegetation cover and nutrient status.		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0009	Canada	3	103	104		During the first few years after restoration the emissions may also increase depending on the restoration method (Petrone et al., 2003)		Accepted with modification	Rewetting practices may have different transient outcome.
G_3_0010	Canada	3	107	108		What is the evidence (reference) that supports the statement that CH4 emissions from rewetted sites are comparable to restored sites?		Rejected	Statement is to the effect that cH4 emissions from rewetted sites are comparable to those of undrained sites.
G_3_0011	Finland	3	121	122		Efs integrate the soil and non-woody vegetation components - do the non-woody vegetation components include roots. Please clarify.		Accepted	
G_3_0012	Netherlands	3	148	148		Please clarify what is meant by "wet management"		Accepted	
G_3_0013	Germany	3	150	162		A similar guidance for KP reporting would be preferable if applicable.		Rejected	Comment outside scope of wetlands supplement.
G_3_0014	Finland	3	155	157	3.1.	Please add to the sentence "Because the function of these ecosystems..."unless the conditions can scientifically be shown to correspond the natural, unmanaged conditions". Does IPCC 2006 GL give this kind of recommendations, that managed land can not become unmanaged land?		Rejected	Reconciling the concepts of "natural conditions" and "managed land" is outside the scope of this chapter.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0015	Germany	3	164	166		It is confusing that 3.2 is about "rewetted peatlands and organic soils" and the whole chapter is about "rewetted organic soils and restored peatlands".the inconsistent use of terms gives reason for concern. It seems the terms peatland and organic soils are meaning the same. Furthermore, there is no definition given for peatland in the Glossary, please give a definition and add it to the Glossary.		Accepted	
G_3_0016	Germany	3	167	167		add before "emissions and removals" "in general"		Accepted	
G_3_0017	Germany	3	169	169		add after "guidance" "for the rewetting activity", add in front of "soil pool" "rewetted" for better clarity		Accepted with modification	Change to "saturated soil pool" (as opposed to "rewetted soil pool").
G_3_0018	Canada	3	178	183		The very large C stocks in existing organic soils do not directly support the argument that restored peatlands accumulate SOC. Suggest re-phrasing to improve accuracy: "Peatlands have sequestered large amounts of carbon as exemplified by the very large C stocks in these ecosystems. Assuming that rewetting (and/or restoration) is successful in establishment of the Carbon sequestration function, than these rewetted ecosystems could increase soil carbon.		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0019	Germany	3	179	184		The statement "assumed that organic soils can only lose carbon, while in fact restored peatlands can accumulate soil organic carbon" implies that peatlands and organic soils are somewhat the same thing. Yet this is followed by several referrals to "organic or peat soils" implies that they are not the same thing. Therefore it is necessary to have clarification where the overlap between peatlands and organic soils occurs. Is peatland referring to the ecosystem (similar to forest) while organic soil simply to the soil type upon which the peatland grows? What is then is the difference between peat soil and organic soil where peatlands are growing? Or do some peatlands grow on mineral soil? Can peat soil then be classified as organic or mineral? What is the difference between peat, peatland, peat soil and organic peat soil? A clarifying introductory text would be helpful at the beginning of this chapter or in Chapter 1, as well as consistency throughout with the terminology.		Accepted	
G_3_0020	Canada	3	208	208		Why just non-woody vegetation? What about the ericeous shrubs that dominate nutrient poor peatlands. There is not sufficient guidance on this vegetation strata, in the 2006 guidelines, which is different from the forest trees.		Accepted	This guidance includes vegetation other than trees and this has been clarified in the text

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0021	Finland	3	232	234		These changes occur in the year of the conversion (carbon losses), or are uniformly distributed over the length of the transition period (carbon gains). The insertions in parenthesis are not clear and need clarification. If forest land is rewetted and also trees are cut (e.g. for biodiversity reasons) and left on the site, the dead wood pool will increase in the conversion year. During the subsequent years the CS will decrease due to decomposition.		Accepted	Clarification provided
G_3_0022	Finland	3	237	245		In Ch3 emissions from burning are presented as one component of CO2-C emissions (eq. 3.2 and the text). In Ch 2 the method to estimate emissions from fires is given under separate section 2.2.2.3. If the structure of the chapter would be more harmonized/similar, for a reader it would be easier to find corresponding sections in different chapters.		Accepted with modification	Chapter 3 now directly refers to the fire guidance provided in Chapter 2
G_3_0023	Finland	3	244	245		The draft guidelines does not give Tier 1 method for emissions from burning of soil but recommends to use country-specific EFs. In Table 2.6 a value for peat fuel consumption for wildfires/undrained peat is given. Is it possible to use this value and EF in Table 2.7 to estimate emissions from soil burning in rewetted lands? Clarify (and change the "should" to an encouragement in line with our general comments.		Accepted with modification	Chapter 3 now directly refers to the fire guidance provided in Chapter 2 which does provide Tier 1 guidance

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0024	USA	3	259			It is not clear to me why guidance on CO2-Csoilburn is not included in this Tier 1 method. Seems like even if they are to use existing guidance in generic Chapter 2 of 2006 GL that some explanation should be provided here.		Accepted with modification	Chapter 3 now directly refers to the fire guidance provided in Chapter 2 which does provide Tier 1 guidance
G_3_0025	Canada	3	264	266		Lines 91-92 state that no default guidance is given for "restoration and wet management practices on undrained organic soils", so it is a bit inconsistent to claim here that there is no distinction in approach between rewetted and restored sites and the default methodology encompasses both. The text here implies that the default guidance is intended to apply to restored sites. Suggesting revising and clarifying.		Accepted with modification	The guidance has been modified, and lines were deleted.
G_3_0026	USA	3	274			This definition for CO2-Ccomposite does not match what is provided on page 3.6 line 208		Accepted	These now consistent
G_3_0027	USA	3	276	277		Why does the "p" only refer to peatland and not organic soils? Is nutrient status not an issue for organic soils?		Accepted with modification	This now says only "nutrient status"
G_3_0028	Canada	3	321	322		Suggest that the list of factors should also include microbial composition and peat quality (chemistry).		Accepted with modification	Soil characteristics has been added to the list

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0029	Canada	3	325	325		Suggest that sentence could be expanded to read "process based models that incorporate hydrology".		Accepted with modification	This text has been modified
G_3_0030	Germany	3	330	331		Please reformat Figure 3.1: in the print the lines are faded		Accepted	
G_3_0031	Finland	3	350	352	3.2.1.	In many cases the whole peat layer as far as possible is removed by the peat mining industry and thus underlying soil is not nutrient rich peat layer, but for example mineral soil, also surroundings is not in many of the cases nutrient rich. Please add to the end of the sentence of the row 352 "...unless the most of the peat layer is removed and/or surroundings is not nutrient rich land.		Accepted with modification	The paragraph has been rewritten as an example (as opposed to a fact) where the underlying layer is nutrient rich.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0032	Finland	3	354	354		Countries with significant areas of rewetted peatlands and organic soils... This leaves open what means 'significant'. Shall inventory compiler compare rewetted area to total peatland area / drained peatland area of own country when the proportion can be less than 1% but in hecatres it can be much higher compared to other countries? The key category concept is developed to give guidance to countries when higher tiers are needed - we believe this should be the basis for guidance also in this supplement.		Accepted	This text has been removed
G_3_0033	Canada	3	354			It would be helpful to define "significant areas". Is it intended to be in a key category, as a proportion of total area of managed land? Inventory compilers would be helped by having more guidance on how to interpret this.		Accepted	This text has been removed
G_3_0034	Netherlands	3	364	366		References to literature on undrained peatlands in the tropics could be used to justify the default EF of zero		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0035	Canada	3	367	367		Should the following studies be included in the calculations? Waddington et al.,2002 reference is for a cutover non-restored site, Bortoluzzi et al., 2006 and Yli-Petäys et al. 2007 refer to naturally regenerating sites with no rewetting, Cagampan & Waddington 2008 refer to a cutover site with no rewetting		Noted	In all of these cases the data used from the papers were either from undisturbed sites or areas that fit the definition of rewetting (which includes restored sites) used in this chapter.
G_3_0036	USA	3	367			Table 3.1:The header in the fourth column says "Peatland type", what about organic soils?		Accepted with modification	This is now called nutrient status
G_3_0037	USA	3	368	391		Most of this text reads like a scientific paper rather than clear guidance methodology that is useful for the inventory compiler. I suggest putting in an annex or at least a separate text box so as not to overwhelm the inventory compilers.		Accepted with modification	Some text has been modified based on several comments and some has been moved to Annex 3A.1
G_3_0038	Finland	3	396	397		Good practice guidance to use country-specificEFs should be linked to results of the key category analysis - please change the text accordingly. See also our previous comment.		Accepted	This text has been modified to refer to "key category"
G_3_0039	Netherlands	3	401	401		Please refer also to (indirect) measurement techniques such as soil subsidence measurements		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0040	Finland	3	407	410		Country specific Efs are recommended to be developed for CSC for biomass and DOM pools. It would be preferable to recommend '.. Should develop country specific methods... since when discussed about CSC in tree biomass, the EFs are not so relevant. If 'the CO2-Cwoody_biomass and CO2-Cwoody_DOM pools' mean biomass pool and DOM pools it would be clearer to use the pool names used on practice than 'CO2-Cwoody_biomass and CO2-Cwoody_DOM'.		Accepted	
G_3_0041	Finland	3	410	410		To Ch 3 is referred to, is Ch 2 the correct chapter		Accepted	
G_3_0042	Chile	3	411	415		justify paragraph		Accepted	
G_3_0043	Finland	3	418	418		Some models by names are listed. Are these models validated as recommended in 2006 IPCC Guidelines? If not, preferable not to mention them in guidelines.		Accepted with modification	References are cited that use models but names of specific models have been removed
G_3_0044	Canada	3	418	418		Other models include Wetland-DNDC and McGill Wetland Model (St-Hilaire et al. 2008. Biogeoscience Discuss. 5, 1689-1725).		Accepted with modification	References are cited that use models but names of specific models have been removed

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0045	USA	3	422	449		From this discussion it is not clear to me whether I should calculate the Efdoc-rewetted factor using Eq. 3.5 or just use the EF value shown in Table 3.2. Seems like the Tier 1 EF approach just uses the Efdoc-rewetted EF but Tier 2 uses the equation, if this is the case then Eq 3.5 should be moved to the Tier 2 EF description section		Accepted with modification	One column of the table has been removed.
G_3_0046	Canada	3	442	443		The sentence implies that an 'understanding' of DOC export is of significance in terms of GHG reporting. Probably what is meant is that the amount and form of DOC export are important. Suggest the sentence be revised to read: Although an understanding of the ultimate fate of DOC export (i.e., whether it is returned to the atmosphere as CO ₂ (or even CH ₄)) is still poor, the form and amount are of significance in terms of GHG reporting.		Accepted	
G_3_0047	USA	3	449			We think the value for FracDOC-CO ₂ should be in a table, it is kind of hidden here in the text.		Accepted with modification	It has been left in the text but also added to the description of FracDOC-CO ₂ in equation 3.5

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0048	Netherlands	3	459	459		This equation might not be applicable to regions with rainfall < 600 mm. If 500 mm rainfall is being used, the DOC flux natural is 0.084 (expressed as Tonnes C ha-1 yr-1? Please add). This 0.084 t C ha-1 yr-1 is out of range considering the values given in Table 3.2 (which is for rainfall < 600 mm between 0.04 and 0.07 t C ha-1 yr-1)		Accepted with modification	Method of deriving DOC EF was simplified and no longer includes precipitation.
G_3_0049	Finland	3	486	514		The collection of AD may be a challenge for the whole time series. Address also IPCC methods for providing consistent timeseries when AD is not available for all years, e.g. by referencing to Chapter 7 (which should include general guidance on this).		Noted	Explicit reference is provided to chapter 7 for all cross-cutting guidance.
G_3_0050	Canada	3	501	502		Other source of remotely sensed imagery pertinent to rewetted peatlands and organic soils include radar (particularly polarimetric radar) and optical remote sensors.		Noted	Remote-sensing imagery as mentioned in 501 covers all variety of such products including those mentioned by Reviewer.
G_3_0051	Finland	3	540	544		Propose to delete the first sentence as well as the last part of last sentence starting with ", and are supported with a long-term financial commitment" - IPCC should to give guidance on how countries establish their inventory teams or on long-term financial commitment.		Accepted with modification	First sentence is a neutral statement and should be left. Part of the last sentence as suggested by reviewer will be deleted.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0052	Netherlands	3	551	558		CH4-C_DOC should be added since DOC related CH4 emissions may be considerable		Rejected	DOC guidance provided in this chapter does not provide guidance on CH4 produced from the breakdown of DOC. Moreover, empirical data are not available to determine the proportion of DOC that could be broken down into CH4
G_3_0053	Canada	3	560	560		Not all CH4 emissions are from heterotrophs. CH4 from carbonate reduction is a chemoautotrophic process (CO2 is electron acceptor and H2 is source of electrons) as no organic molecules are used.		Accepted	Text has been modified
G_3_0054	Finland	3	576	666		The guidance on choice of tier for method is written like a scientific article - not like practical guidance. Please delete or move the "scientific part" which is not relevant to the choice of method , including the long listings of references (e.g. the whole para in lines 645 to 658), to the annex of the derivation of the default emission factors. Also, the Tier 2 description is not consistent with the IPCC general tier structure - Tier 2 should use the same approach as Tier 1 but use country-specific data and emission/removal factors, it can use more disaggregation, but need not. Please revise accordingly - move the additional "requirements" under Tier 3.		Accepted with modification	Tier 2 involves disaggregation and country specific EFs. This text provides a scientific basis for why a variety of factors could be used to disaggregated rewetted organic soil area. We have retained the information but modified the text to better explain its usage and placed it in a box. We have also combined the guidance for Tier 2 and 3, but indicate how Tier 3 would extend beyond the considerations for Tier 2

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0055	Canada	3	581	582		It would be helpful to explain the assumption of no transient period for rewetted peatlands, which does not appear to be given in this chapter.		Noted	This is explained in the text. The number of studies is too limited for default methodology, but this is noted as something that could be included at a higher tier
G_3_0056	Canada	3	584	585		The left hand side of the equation appears as a minus sign, but in fact should be a dash as it is described in line 587.		Accepted	
G_3_0057	USA	3	610	658		This discussion would be more appropriate in an annex or side box.		Accepted	
G_3_0058	Canada	3	655	656		It would be useful to define 'marked effect' or to use a more descriptive term (i.e., does marked effect mean larger emissions, more seasonal, less variable?)		Accepted with modification	We have modified the test
G_3_0059	Canada	3	660	666		The process of ebullition should be included in the discussion of this section. Some text similar to Chapter 5 lines 565-567 would be appropriate here.		Accepted	Text has been modified
G_3_0060	Chile	3	670	676		justify paragraph		Accepted	
G_3_0061	USA	3	670			EFCH4 needs the "soil i j" subscript		Accepted with modification	No change made here, but EF subscripts change to c, p to match CO2 section

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0062	Canada	3	673	675		In Table 3.3, it would be useful to have a footnote attached to the EF for Tropical explaining how to use the value in the case of areas with a distinct dry season. The information is important and could be missed if it is included only in the text.		Accepted	Text added in lines 620-621 of final draft.
G_3_0063	Finland	3	676	677	3.2.2.	Please, be as consistent as practical with the formulation and titles of the columns of the Table 3.3 and EF tables in chapter 2 (e.g.2,1, 2.3, 2,5)		Rejected	This table is consistent with the Chapter methodology.
G_3_0064	USA	3	676	677		Table 3.3: Put the name of the EF in the table title i.e. EFCH4soil		Accepted	
G_3_0065	Finland	3	686	687		The text "Where such practices are regionally important, it is good practice to derive country specific emission factors from pertinent publication (e.g. Inubushi et al, 1998,) taking into account water table dynamics." Please delete or revise (good practice requirements for development of country-specific EFs should be based on the results of the key category analysis, what is meant with "regionally" important here).		Accepted with modification	We have changed "regionally important" to "nationally important"
G_3_0066	Finland	3	696	700		Guidance for choice of AD under Tier is very general.		Accepted with modification	The guidance has been moved in a single section at the end of the chapter.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0067	Finland	3	703	707		Determination of annual average water table depth, land use, management practices, etc. Since rewetting seems unrealistic, especially for Tier 2. The guidance that this can be obtained from long-monitoring of rewetted sites is insufficient. As rewetting can have taken place years ago, some guidance should be given how to deal with the time series. Please make the guidance realistic and practical!		Accepted with modification	The specific requirements have been deleted, and the guidance moved in a single section at the end of the chapter.
G_3_0068	USA	3	732			There should be a heading for the discussion of the Tier 1 method		Accepted	
G_3_0069	Kenya	3	746	737		QA/QC should be given in full as it is the first time in the text that the reader is encountering it. Subsequently it can then be used without loss of clarity.		Accepted with modification	Consistent with other chapters, this guidance has been clarified and moved to a single section at the end of the chapter.
G_3_0070	Germany	3	759	867		why is quality assurance and reporting and documentation only dealt with under rewetted organic soils and not in chapter 2 as well? Furthermore according to line 800 ("drainage or rewetting with no change in land use"), considerations should be valid for chapter 2 as well. See comments on the structure in the overview chapter.		Accepted	Guidance has been made more consistent across the entire Supplement.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

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G_3_0071	Finland	3	770	794		Developing a consistent time series - this guidance is generic - it should be specific to rewetting, and give guidance to countries how they can develop consistent time series. If such specific guidance cannot be given, the text should be significantly shortened (refer only to chapter 7).		Accepted with modification	Consistent with other chapters, this guidance has been made more specific and moved to a single section at the end of the chapter. Generic guidance is provided in chapter 7.
G_3_0072	Finland	3	798	817		The good practice guidance should be linked to the significance of the source/sink and the text should be moved under Choice of Method (and also partly documentation) as it addresses issue relevant to the choice of method - not QA/QC of the estimates. Why is drainage addressed here?		Accepted with modification	Guidance was simplified, made more specific and moved to end of the chapter. Guidance only highlights the relationship between drained and rewetted organic soils.
G_3_0073	Finland	3	819	820		what is meant with additional - additional to what?		Noted	Additional means "Category-specific" QC or T2 QC.
G_3_0074	Finland	3	828	839		Instead of a representative data set it would be more realistic to talk about a data set which provides a better/more accurate estimate of the emissions/removals taking the national circumstance into account than use of default factors do.		Accepted with modification	Guidance on representativeness has been deleted from chapter 3.
G_3_0075	Chile	3	874			subindexes chemical formula		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0076	Chile	3	1228	1327		Line 164 says “mean annual water table (WTD)”, where the final “D” of the acronyms is not identified. On the other hand, in line 1327 “Mean water table (WT)” is mentioned. Is there a difference between the meanings of these two acronyms?		Accepted	WTD will be clarified and used consistently.
G_3_0077	Canada	3	1289	1290		Suggest replacing peat C/N ration, degree of humification with "peat chemistry/quality/character (peat C/N, degree of humification, functional groups [e.g. cellulose, complex polysaccharides, fats, carboxylic structures, phenolics, aliphatics, fats])		Rejected	This sentence provides the list of parameters included in the literature database. It is not meant to provide an exhaustive list of all relevant parameters.
G_3_0078	Finland	3	1325	1326		Figure 3A.1. How does the number of the annual flux measurements explain the flux?		Accepted	The title includes clarification of the numbers.
G_3_0079	Netherlands	3	1336	1342		Please indicate the R2-values used for this figure		Rejected	The regression lines are only for illustration of the data set distribution in relation to water table. The regression equation and R2 is not used for any calculation and parameters are not required
G_3_0080	Finland	3	1342	1343		Table 3A.1. Figure 3A.2 does not give evidence to use separate EFs for rewetted and undrained peatlands, at least for the boreal climate zone.		Accepted	Measurements from rewetted and undrained peatlands were pooled to derive EFs.

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0081	Canada	3	1422	1422		What is the 10 referring to here - is it a reference? Or, if referring to the log it is in the wrong spot and not needed.		Accepted	
G_3_0082	Finland	3	1466	1517		This appendic would benefit from further elaboration explaining the intent of the guidance. Also, the section on choice of method could be made more general, the tier descriptions are not consistent with IPCC general tier structure, but the inclusion of what data is available for method development is useful.		Accepted with modification	The Appendix has been dropped and the concept is integrated in Annex 3.1
G_3_0083	Chile	3	1468			says: developmen, must say: development		Accepted	
G_3_0084	Finland	3	General			A clear, concise and well-written chapter - especially Annexed 3A.1 to 3A.3 are exemplary in explaining how the default Efs have been derived and will be useful to countires developing their country-specific emissions/removal factors. Similar information should be provided in all chapters.		Noted	
G_3_0085	Finland	3	General			Terminolgy could be more consitent - e.g. the title says addresses "rewetted organic soils and restored peatland" whereas in the text often "rewetted peatlands and organic soils" is used when methods are described. Please harmonise.		Accepted	

<Review comments by Governments on Chapter 3 of the Second Order Draft of Wetlands Supplement>

ID	Government	Chapter /Section	Start Line	End Line	Sub-section	Comment	supplementary documents	Authors' Action	Authors' note
G_3_0086	Finland	3	General			Term 'peat type' is used in this chapter. Does it refer to Ch 1 lines 413-416. It would be useful to descibe what is meant by 'peat type' and is the meaning the same in all contexts.		Accepted	
G_3_0087	Spain	3	general	general		it seems that the activity data sections suggest that the areas have to be divided into climatic zones, soil types, ... when it is prerogative of the country to subdivide a land use category. It should be said that the areas could be stratified.		Accepted with modification	
G_3_0088	USA	3	general	general	general	As in chapter 2, the numerical framework is sound and offers an efficient way for countries or regions to summarize their findings. This consistency is essential. The decision tree (Figure 3.1, line 329) is quite useful. Again, as in chapter 2, a conceptual diagram that represents processes under disturbed and rewetted conditions would greatly complement both the decision tree and the numerical framework.		Noted	Type of diagram suggested is unclear to authors.