

<Review comments by experts on the First Order Draft of KP Supplement (Section 2.3.9)>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0001	Alfredsen, Gry	2	1552	1552	2.3.9 has some repetitions of text, and maybe a bit too much text in the beginning of the chapter.		Accepted	Agreed, text was rephrased accordingly.
2d_0002	Alfredsen, Gry	2	1552	1552	Paragraph references to Decision 2/CMP.7 is given a bit cryptically, like in footnote 23-31.		Accepted	Agreed, text was rephrased accordingly.
2d_0003	Alfredsen, Gry	2	1552	1552	Inconsistent use of abbreviations in 2.3.9. Generally less use of abbreviations than previous subchapters.		Accepted	Agreed, text was rephrased accordingly.
2d_0004	Blain, Dominique	2	1552		General comment on section 2.3.9: authors have to be very cautious in their use of the terminology. Para 33 of 2/CMP.7 clearly states that disturbance emissions (and associated subsequent removals) can be removed from the accounting, but para 33 does not refer to excluding land from the accounting. Yet, a number of times one can read that land affected by disturbances can be "excluded from the accounting" (eg line 1797). If authors consider land exclusion to be the same as excluding emissions and removals as prescribed in para 33, then they should explicitly state this.		Accepted	Agreed, text was rephrased accordingly.
2d_0005	Schrier-Uijl, Arina P.	2	1552		Lines 1552 onwards (Disturbances). This section is relatively much too long compared to the other sections (the other have a maximum of two pages, while 2.3.9 has 18+ pages). Also peat fires shall be used as major disturbance.	Attachment_2 d_0005&0116.pdf	Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0006	Alfredsen, Gry	2	1553	1557	Here and in the following text, need to cross chek and harmonise with what is said in 2.3.5. This chapter is dealing with natural disturbance, and should be made clearer earlier since some distinctions of disturbance is already mentioned in 2.3.5		Accepted	Agreed, text was rephrased accordingly.
2d_0007	Rogiers, Nele	2.3.9.	1553	2287	In the context of the background level of disturbances the margin of the background level seems to be an important concept. However, I could not find any guidance on when such a margin is needed and when not.		Accepted	Agreed, text was rephrased accordingly.
2d_0008	Sturgiss, Rob	2	1555		'natural disturbances' is defined by the decision 2/CMP 7 (as noted below in line 1580) and should not be confounded with the introduction of text which obscures the KP agreed definition. Suggest delete sentence beginning 'Disturbances can be either natural....		Accepted	Agreed, text was rephrased accordingly.
2d_0009	Federici, Sandro	2.3.9	1556	1557	A disturbance event or occurrence has often multiple causes (e.g. destructive fires are the result of the interation of climatic conditions and human bad practices). It is suggested to redraft as follow: "In many instances the proximate causes of the disturbance are multiple and may be unknown"		Accepted	Agreed, text was rephrased accordingly.
2d_0010	Garcia-Diaz, Cristina	2	1559	1559	"the effect of disturbances on managed land is included in reporting AND ACCOUNTING". It is important to make this differentiation, because in the 2CP the effect can be excluded from accounting, but has to be reported.		Accepted	Agreed, text was rephrased accordingly.
2d_0011	Munthali, Jack	2	1562	1563	Which condition are described here?		Accepted	Agreed, reference to para 33 was made

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2d_0012	Galinski, Wojciech	2.3.9	1563	1563	This section should rather provide guidance on good practice relating to this because addressing consequences is beyond scope of the GPG.		Accepted	Agreed, "This section addresses the consequences of this" was deleted
2d_0013	Garcia-Diaz, Cristina	2	1563	1563	in line with the comment before (to line 1559), a sentence could be added to clarify the point that emissions from ND can be excluded from accounting but has to be reported. "protocol during the second commitment period, although reporting obligations exist", or something along these lines, to make clear that reporting is mandatory.		Accepted	Agreed, text was rephrased accordingly.
2d_0014	Sperow, Mark	2.3.9	1563	1563	It is a little confusing when the sentence begins and ends with "this".		Accepted	Agreed, text was rephrased accordingly.
2d_0015	Galinski, Wojciech	2.3.9	1564	1566	The concept of "type of disturbance" was not introduced earlier. What is more what is named here as type of disturbance was introduced earlier		Accepted	Agreed, text was rephrased accordingly.
2d_0016	Kim, Raehyun	2	1567	1567	"Matin et al., 2010". The paper was published in 2011.		Accepted	Agreed, text was rephrased accordingly.
2d_0017	Schlesinger, Peter	2	1567		Martin et al 2010 should be 2011		Accepted	Agreed, text was rephrased accordingly.

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2d_0018	Schlesinger, Peter	2	1568		Xaio and Zhuang, 2007 is not listed in the references		Rejected	Rejected, reference is listed
2d_0019	Beets, Peter		1574	1574	"..decay of residual biomass.." -Replace biomass with dead wood and litter.		Accepted	Agreed, text was rephrased accordingly.
2d_0020	Bianchini Jr., Irineu	2	1587	1604	...Recent studies on wildfires and forest include:; Recent studies on insect and disease infestations on forest include: ...; Other recent studies on extreme weather events and forests include:;...Recent studies on geological disturbances and forest include: I suppose the cited references (Lines 1587 until 1604) could be more contextualized.		Rejected	Rejected. There is no need to expand the text.
2d_0021	Kim, Raehyun	2	1590	1591	I couldn't find any information of "King et al. 2011", "Williams and Bradstock 2008", and Swetnam and Anderson 2008" on References section.		Accepted	Agreed. Reference were provided.
2d_0022	Schlesinger, Peter	2	1590		King et al 2011 not in refs		Accepted	Agreed. Reference were provided.
2d_0023	Schlesinger, Peter	2	1591		Swetnam and Anderson 2008 not in refs		Accepted	Agreed. Reference were provided.
2d_0024	Schlesinger, Peter	2	1591		Williams and Bradstock (2008) not in refs		Accepted	Agreed. Reference were provided.

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2d_0025	Garcia-Diaz, Cristina	2	1598	1602	it would be worth mentioning that this extreme events, like heat waves, can affect other disturbances, such as wildfires		Accepted	Agreed, text was rephrased accordingly.
2d_0026	Sato, Tamotsu	2.3.9.1	1598	1602	I think wind-throw (caused by hurricane/typhoon) is more popular weather disturabance type as compare with snow damage. Other than snow damage, it would be better to show more references relating to other weather disturbances.		Rejcted	Rejected. There is no need to expand the text.
2d_0027	Sato, Tamotsu	2.3.9.1	1598	1602	Canditate of additional reference relating to above-mentioned my comment: Jeffrey Q. Chambers, Jeremy I. Fisher, Hongcheng Zeng, Elise L. Chapman, David B. Baker, George C. Hurtt (2007) Hurricane Katrina's carbon footprint on Gulf Coast forests. Science 318:1107		Accepted	Agreed. Reference was inserted.
2d_0028	Nagahisa, Akane	2.3.9.1	1599	1604	I welcome the inclusion of snow damages and geological disturbances in the elaboration of natural disturbances in this part becuae it captures characteristic forest damages that occur in Japan and presumably in other south-eastern and monsoon Asian countries. Wet and heavy snow often cause damages in areas with heavy winter precipitation, and significant disturbanceds also occur due to landslides, earthquakes and volcaninc eruptions.		Noted	

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2d_0029	Schlesinger, Peter	2	1601		Linder is a typo, should be Lindner, I believe. There is no Linder in the refs in any case.		Accepted	Agreed, text was rephrased accordingly.
2d_0030	Canaveira, Paulo	2,3,9,1	1603	1604	Add tsunamis to the list		Accepted	Agreed, text was rephrased accordingly.
2d_0031	Garcia-Diaz, Cristina	2	1603	1603	add tsunamis to the list geological disturbances		Accepted	Agreed, text was rephrased accordingly.
2d_0032	Sato, Tamotsu	2.3.9.1	1603	1604	Candidate of additional reference relating to landslide disturbance: Andrés Viña et al. (2008) Effects of Natural Disasters on Conservation Policies: The Case of the 2008 Wenchuan Earthquake, China. AMBIO 40:274-284		Accepted	Agreed. Reference was inserted.
2d_0033	Perugini, Lucia	2	1604	1604	The phrase seems incomplete. Furthermore Tsunami should be included here as well.		Accepted	Agreed, text was rephrased accordingly.
2d_0034	Rogiers, Nele	2.3.9.1	1609	1629	"... by demonstrating practicable efforts to prevent, ...". We think, that in the special case of wildfire prevention the examples given in line 1618-1625 should be formulated more strongly to address the (1) cause of fire (human-induced) and (2) the issue of "materially influenced". Lacking preventive measures within land-use planning and forest management may materially influence the circumstance or the occurrence of the event. Line 1612-1617 only treats the issue of "minimizing the effects" but not the prevention of the occurrence of wildfires. "Sub-national management plans or policy statements" should only be valid for the region where the event (natural disturbance) occurred. This should be formulated more precisely.		Accepted	Agreed, text was rephrased accordingly.

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2d_0035	Galinski, Wojciech	2.3.9.1	1610	1610	Add: "of the annex to the decision".		Accepted	Agreed, text was rephrased accordingly.
2d_0036	Canaveira, Paulo	2,3,9,1	1616	1617	Add “description of the fire fighting system in place at the time of events”		Accepted	Agreed, text was rephrased accordingly.
2d_0037	Canaveira, Paulo	2,3,9,1	1623	1625	Add “description of the fire fighting system in place at the time of events”		Accepted	Agreed, text was rephrased accordingly.
2d_0038	Sturgiss, Rob	2	1631		the discussion on lines 1611-1629 provides a range of examples of activities that could be taken into account in consideration as to whether practicable efforts have been deployed to prevent disturbances - it seems unnecessary and possibly misleading for sentence on line 1631 -1632 to reference volcanic eruptions only. Suggest broaden the list of disturbances or delete sentence		Accepted	Agreed, text was deleted
2d_0039	Galinski, Wojciech	2.3.9.2	1638	1638	Add: in the annex to		Rejected	Rejected, text is already included in this line.
2d_0040	Kim, Raehyun	2	1639	1639	It is needed to insert a word, "above", between "33(b)" and "are" to the same as the original sentence.		Accepted	Agreed, word was inserted

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2d_0041	Kim, Raehyun	2	1644	1644	It is better to avoid duplicated use of "provides". The sentence could be revised as "This section provides guidance and examples..."		Accepted	Agreed, text was rephrased accordingly.
2d_0042	Bellassen, Valentin	2	1647	1657	This paragraph is a repetition from previous explanations. It should be removed.		Rejected	Rejected, explanation is necessary to facilitate understanding of the task at hand.
2d_0043	Beets, Peter		1655	1655	"...statistical sampling approaches or via wall-to-wall mapping.." - Revise sentence to allow inclusion of supplementary information such as from mapped events, as follows, "..statistical sampling approaches, or through the provision of supplementary information such as a georeferenced shape file of fire extent etc, or via wall-to-wall mapping.."		Accepted	Agreed, text was rephrased accordingly.
2d_0044	Radunsky, Klaus	2	1670	1674	This last and long sentence should definitely be deleted because it would introduce an inconsistency with the current IPCC Good Practice Guidance in so far, as the IPCC GPG until now never used to prescribe the level of uncertainty. And there is no basis for anything like that in the reporting requirements specified in the CMP decision. The uncertainty has only to be estimated for management purposes - to make informed choices were to locate finite resources.		Rejected	Rejected, information is needed. Part of the text was deleted to clarify the issue.

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2d_0045	Radunsky, Klaus	2	1675	1697	Because of the underlying assumption that GPG could prescribe a specific level of uncertainty - what is definitely not the case and should not be introduced - the whole two paragraphs need rewording or should be deleted.		Rejected	Rejected, information is needed and rewording of preceeding paragraph addresses the "specific level of uncertainty" aspect.
2d_0046	Federici, Sandro	2.3.9	1683	1683	add after the word "post-disturbance" the word "data".		Accepted	Agreed, word was inserted
2d_0047	wang, chunfeng	chapter 1	1684	1685	to define the baseline condition before change is not suitable, what will be define as the baseline? Natural disturbance occurance may have its an average rata in a country or a region, but not specifically for a certain site or area.		Accepted	Agreed, text was expanded to clarify the objective.
2d_0048	Munthali, Jack	2	1690	1697	noting that wall-to-wall and statistical sampling schemes both have challengs considering national circumstance what could be the other alternative?		Accepted	Agreed, text was revised, but there is no single "other alternative".
2d_0049	Beets, Peter		1703	1706	Suggest add an example to Box 2.3.4 showing other ways of achieving the desired outcomes - eg event-based supplimentary information on fire extent.		Accepted	Agreed, text was expanded

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2d_0050	Haruyama, Yukio	Box 2.3.4	1707	1780	Use of remote sensing technology is reasonably stated.		Noted	
2d_0051	Nagahisa, Akane	2.3.9.2	1707	1780	I welcome the illustration presented in Box 2.3.4 here as it depicts anticipated various methods to be employed by countries with different circumstances regarding data availability, resources, etc.		Noted	
2d_0052	Ngarize, Sekai	2.3.9.2	1707	1780	BOX 2.3.4 provides some good guidance on examples of approaches for identifying lands affected by natural disturbance. Would it be possible to be more specific about the some aspects, to quantify, for example, on the number of permanent sample plots that would be appropriate? I appreciate this will be heavily dependent on the country specific circumstances, but is it possible to give any suggestions on, for example, the likely minimum acceptable number of sample plots?		Accepted	Agreed, reference to general guidance was added.

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2d_0053	Radunsky, Klaus	2	1707	1780	Box 2.3.4: Again, the wording "acceptable level of error" should be definitely avoided because such concept is inconsistent with GPG by the IPCC and cannot be introduced in a good practice guidance without an appropriate legal basis (COP decision). It would be much more useful, following the example of other GPG Guidance by the IPCC, to inform about uncertainty levels reported for the various approaches (including information on the relevant technical details/parameters such as resolution, density and frequency of sampling) etc.		Rejected	Rejected, "acceptable" is not used in a prescriptive, but in a descriptive manner here.
2d_0054	Sato, Tamotsu	2.3.9.2	1707	1780	There is trade-off between cost and labor works. In this part, description about cost appeared in the example 3 case only. I think it would be better to add some description about cost in other examples.		Rejected	Rejected, costs vary too much to be included in every example. Since the reference to "costs" was made as a general indication, we deleted the respective text.
2d_0055	Canaveira, Paulo	2,3,9,2	1709	1709	Add "(including aerial photography)"		Accepted	Agreed, text was expanded
2d_0056	Jonckheere, Inge	2	1710	1710	Direct point sampling inventory system		Accepted	Agreed, title of example was changed, but to other wording than suggested
2d_0057	Federici, Sandro	2.3.9	1713	1714	modify as follow: "...based on a set of permanent sample plots with regular...". The word inventory is not needed since the text explains which are the Inventory system requirements (bold text)		Accepted	Agreed, text was rephrased accordingly.

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2d_0058	Federici, Sandro	2.3.9	1717	1718	modify as follow: "The annual area affected by disturbances and the associated emissions are estimated as the number of affected plots multiplied by the area represented by a plot and the average of specific emissions in the plots associated with disturbances." The rationales are: 1) more than one disturbance may affect a plot in the period (also in the same year) between two consecutive samplings (it is quite common that conifer forests deeply impacted by pest are subsequently affected by forest fires); 2) it is not possible (and not needed) to separate the contribution, in terms of emissions, of more than a disturbance event in the same plot; 3) in different plots the same disturbance event may cause a different amount of emissions that's way it is needed to average the emissions-values collected in different plots before multypling for the area and the number of affected plots.		Accepted	Agreed, text was rephrased accordingly.
2d_0059	Galinski, Wojciech	2.3.9.2	1717	1717	(Box 2.3.4) It seems that "number of plots" is not correct here. It should be replaced with "share of plots" or "fraction of plots"		Accepted	Agreed, covered by changes due to other comments
2d_0060	Kim, Raehyun	2	1717	1717	Spacing is required between "in" and "Chapter 2".		Accepted	Agreed, text was rephrased accordingly.
2d_0061	Federici, Sandro	2.3.9	1719	1719	add a space between "in" and "Chapter"		Accepted	Agreed, text was rephrased accordingly.

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2d_0062	Federici, Sandro	2.3.9	1719	1721	delete the text from the word "In" till the end of the sentence. Such a stratification of area-specific emissions is not needed; the simple averaging between different area-specific emissions, as proposed in the previous comment, properly addresses the issue without over-complicating the reporting.		Rejected	Rejected, sentence provides useful practical advice. Simple averaging would lead to wrong results.
2d_0063	Lambrecht, Jesse	2	1719	1719	inChapter		Accepted	Agreed, text was rephrased accordingly.
2d_0064	Schlesinger, Peter	2	1719		inChapter is typo. Should be in Chapter.		Accepted	Agreed, text was rephrased accordingly.
2d_0065	Federici, Sandro	2.3.9	1724	1727	The sentence that refers to large, but rare, events is unclear, I propose to delete it . The rationales are: 1) a large event is expected to be detected in several sampling plots so that the associated uncertainty is not expected to be large; 2) there are no criteria for exclusion that are associated to the sampling error (maybe there is an "an acceptable level of uncertainty" to be achieved		Accepted	Agreed, sentence was not be deleted, but modified.

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2d_0066	Federici, Sandro	2.3.9	1729	1730	delete the text in brackets "(within a single commitment period)". Rationales: 1) this does not apply to land-use changes that have to be tracked also in the following commitment period; indeed it may happen that the disturbances for which the provision apply occur in the last year of the commitment period -and associated emissions excluded from accounting- and the land use change will, of course, occur in the first year of following commitment period. In these case the emissions excluded should be re-entered in the accounting of the first year of the following commitment period. 2) it is not needed to visit the areas subject to natural disturbances to check whether or not salvage logging occurred. What it is needed is to exclude from the emissions estimates any emissions associated with logging (in practice the country may do salvage logging in an area for which the natural-disturbance-provision has been applied without any consequence on the application of the provision. What the country shall avoid is to include in the calculation of the amount of emissions associated with natural disturbances any emissions associated with logging)		Accepted	Agreed, text was deleted
2d_0067	Federici, Sandro	2.3.9	1733	1751	This example is based on either remotely sensed data (ok) or a cadastral system for land-use change. However, a cadastral system give not any information about land cover changes (as tree cover losses associated with forest fires) and the causes of those changes so that it cannot be considered, without additional information, a proper monitoring instrument for identifying areas subject to natural disturbances.		Accepted	Agreed, the example was reworded to clarify this aspect.
2d_0068	Jonckheere, Inge	2	1742	1742	medium coarse resolution		Accepted	Agreed, text was rephrased accordingly.

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2d_0069	Shimabukuro, Yosio Edemir		1742	1742	(using coarse spatial resolution satellite data) use higher spatial resolution remote sensing products ...		Accepted	Agreed, text was rephrased accordingly.
2d_0070	Federici, Sandro	2.3.9	1744	1746	because more than a single disturbance may happen on the same area (e.g. pest followed by fire) the proposed estimation methodology causes double counting of emissions. I guess that the stratification of areas affected by disturbances (plural) according to the level of per hectare emissions should be here proposed (it has been erroneously proposed for the example 1) and emissions calculated by multiplying the area of each stratum per its per hectare specific emissions-level.		Accepted	Agreed, text was rephrased accordingly.
2d_0071	Galinski, Wojciech	2.3.9.2	1745	1745	What is the difference between "disturbance" and "disturbance type"? Why it is needed to introduce both of them?		Noted	Disturbance is a single event of a given type. This was included in the definitions' section of 2.3.9.1.
2d_0072	Jonckheere, Inge	2	1748	1748	"based on RS data"to be deleted, since all mapping exercises (even in the field) have an associated error		Accepted	Agreed, text was deleted
2d_0073	Federici, Sandro	2.3.9	1756	1757	modify as follow: "...based on a set of permanent sample plots with regular...". The word inventory is not needed since the text explains which are the Inventory system requirements (bold text)		Accepted	Agreed, text was deleted

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2d_0074	Federici, Sandro	2.3.9	1759	1761	I do not see difference between stratifying with remote-sensing-based data or sampling plots data. I do not even see how two different stratifications made with two difference sources of data for the same variables maybe integrated in order to complement each other. I guess that the whole example 3 should be deleted since it does not add any new element. Maybe it could be transformed in a example of a mixed system where ffor some areas a ground-based system is applied while for other areas a remote sensing system is.		Rejected	Rejected, example describes current inventory practice in many countries. Text was revised, though.
2d_0075	Sperow, Mark	2.3.9.2	1763	1763	Is "appropriate" defined? Could a footnote or citation be provided?		Accepted	Agreed, text added to explain the use of "appropriate" in this context
2d_0076	Shimabukuro, Yosio Edemir		1771	1772	appropriate resolution - spatial e/or temporal resolution ?		Accepted	Agreed, text was expanded
2d_0077	Federici, Sandro	2.3.9	1775	1776	because more than a single disturbance may happen on the same area (e.g. pest followed by fire) the proposed estimation methodology causes double counting of emissions. I guess that the stratification of areas affected by disturbances (plural) according to the level of per hectare emissions should be here proposed (it has been erroneously proposed for the example 1) and emissions calculated by multiplying the area of each stratum per its per hectare specific emissions-level.		Accepted	Agreed, text was rephrased accordingly.

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2d_0078	Araki, Makoto	2.3.9.3	1781		I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this reporting paper.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0079	Matsui, Tetsuya	2.3.9.3	1781	1782	Is it possible to change the title to "Estimation of carbon stock changes from natural disturbances"? rather than "General Guidance on Estimation of", because this book is the guidance anyway and people know it.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0080	Matsui, Tetsuya	2.3.9.3 - 2.3.9.4	1781	1915	Is it possible to combine the sections 2.3.9.3 and 2.3.9.4? because 2.3.9.3 is the introductory part of 2.3.9.4.		Accepted	Agreed, sections 2.3.9.3 and 2.3.9.4 were merged and newly arranged.
2d_0081	Araki, Makoto	2.3.9.3	1783		I think that it is better to insert a section title such as "General Guidance"		Accepted	Agreed, the merged section 2.3.9.3 and 2.3.9.4 is now introduced by a general part, however, without an own sub-section title, because general parts do not have a separate title throughout the guidance .

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2d_0082	Bianchini Jr., Irineu	2	1783	1783	Perhaps the main equations related with 2006 IPCC Guidelines (mainly that related to the Chapter 4, volume 4) could be written in order to make this document more self-sufficient. (e.g. line 1783).		Rejected	Rejected. Redundancies and duplications with 2006 IPCC Guidelines should be avoided.
2d_0083	Matsui, Tetsuya	2.3.9.3	1783	1783	Is it possible to inset a section title such as "General Guidance" here?		Accepted	Agreed, the merged section 2.3.9.3 and 2.3.9.4 is now introduced by a general part, however, without an own sub-section title, because general parts do not have a separate title throughout the guidance .
2d_0084	Blain, Dominique		1786	1788	Meaning of sentence unclear.		Accepted	Agreed, sentence was rephrased and extended by taking into account also other comments.
2d_0085	Federici, Sandro	2.3.9	1786	1788	Information on natural disturbances are needed for any kind of FMRL not only for projected FMRL. I therefore suggest to redraft the sentence deleting the first part: "information on carbon stock changes due to natural disturbances may be required for constructing a background level (see Section 2.3.9.7 below)."		Accepted	Agreed, sentence was rephrased and extended by taking into account also other comments.

<Review comments by experts on the First Order Draft of KP Supplement (Section 2.3.9)>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0086	Garcia-Diaz, Cristina	2	1786	1788	Decision 2/CMP.7 doesn't say that projected reference level accounting rules apply for natural disturbances. The rules apply to forest management and AR, independently of the way the forest management reference level is calculated. In case of a party wants to apply ND provision, the party SHALL provide country-specific information on a background levels. Therefore, information on carbon stock changes due to natural disturbances WILL be required for the establishment of a background level.		Accepted	Agreed, sentence was rephrased and extended by taking into account also other comments.
2d_0087	Perugini, Lucia	2	1786	1787	According to dec 2/CMP7 the background level shall be set independently to the reference level, in case a Party intend to apply the natural disturbance provision then information on carbon stock changes due to natural disturbances ARE required for constructing a background level		Accepted	Agreed, sentence was rephrased and extended by taking into account also other comments.
2d_0088	Blain, Dominique		1795	1801	Provide clearer instructions: can countries only exclude pools which will not become sources in a subsequent commitment period?		Accepted	Agreed, text was rephrased and language was simplified as suggested in another comment.

<Review comments by experts on the First Order Draft of KP Supplement (Section 2.3.9)>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0089	Federici, Sandro	2.3.9	1797	1798	Decision 2/CMP.7 does not allow to exclude lands from accounting. It simply allows exclusion of emissions, and following removals, associated with natural disturbances; however any further emissions, due for instance to salvage logging or another disturbance in a following year have to be reported and accounted. Further such an exclusion of lands makes the all reporting and accounting system not working; indeed what about a drought that affected the whole country? the all forest land area should be excluded from reporting?! The suggestion here is to redraft as follows: "Although carbon stock gains caused by disturbances may be excluded from accounting in the second commitment period, since they determine the pool not to be a net source, they need to be reflected in the accounting of subsequent commitment periods since significant amounts of carbon may be transferred to the dead wood and litter pool, which will then decay, it becomes less likely that a Party could subsequently show that these pools are not a source.		Accepted	Agreed, text was rephrased and language was simplified as suggested in another comment.
2d_0090	Galinski, Wojciech	2.3.9.2	1797	1801	Please consider simplification of language used in this sentence. It is difficult to understand.		Accepted	Agreed, text was rephrased and language was simplified.
2d_0091	Weiss, Peter	2_3_9_3	1797	1801	Decision 2/CMP.7 only specifies that the "...emissions due to natural disturbances..." may be excluded in the 2nd CP. There is no decision that the "lands affected by disturbance" can be excluded from accounting. This is substantial difference and the sentence in these line should be adjusted accordingly.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0092	Blain, Dominique		1809	1813	What should countries do with emissions and removals that occur on a unit of land on the year a disturbance occurred, but prior to the occurrence of a disturbance? Or are all disturbances deemed to occur on Jan ? See also general comment on section 2.3.9, regarding possible confusion between excluding land and excluding emissions and removals from natural disturbances occurring on that land.		Accepted	Agreed, text was rephrased by taking into account also other comments.
2d_0093	Federici, Sandro	2.3.9	1809	1813	Decision 2/CMP.7 does not allow to exclude lands from accounting. It simply allows exclusion of emissions, and following removals, associated with natural disturbances, including post-disturbance emissions if in the year when they occur the total emissions from disturbances exceeds the background level plus the margin.I suggest to delete this sentence.		Accepted	Agreed, text was rephrased by taking into account also other comments, but not deleted.

<Review comments by experts on the First Order Draft of KP Supplement (Section 2.3.9)>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0094	Lempriere, Tony	2	1809	1810	The text refers to "reporting (and potential exclusion) of units of land" but estimating and reporting for forest management does not need to occur on the basis of units of land, and nor does estimating and reporting in relation to natural disturbances. Lands subject to the natural disturbance provision must be geo-referenced but this does not imply reporting on the basis of units of land. Also, exclusion of emissions from natural disturbances does not need to occur at the level of units of land. The text should simply refer to "land".		Accepted	Agreed, text was rephrased by taking into account also other comments.
2d_0095	Brandon, Andrea	2	1810		The wording "...units of land as being subject to natural disturbances..." should read "units of land or lands as being subject to natural disturbances.."		Accepted	Agreed, text was changed to "... lands subject to natural disturbance ..." by taking into account also other comments.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0096	Sperow, Mark	2.3.9.3	1813	1813	Is "all conditionalities" defined? Could a footnote or citation be provided?		Accepted	Agreed, Decision 2/CMP.7 was cited.
2d_0097	Canaveira, Paulo	2,3,9,3	1814	1824	It should be made clear that those provisions only apply WHEN the provision for natural disturbances is applied. They are not an annual requirement.		Accepted	Agreed, was made more clear in the general part of the now merged section 2.3.9.3.

<Review comments by experts on the First Order Draft of KP Supplement (Section 2.3.9)>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0098	Federici, Sandro	2.3.9	1814	1819	Decision 2/CMP.7 does not allow to exclude lands from accounting. It simply allows exclusion of emissions, and following removals, associated with natural disturbances, Carbon stock losses associated with salvage logging needs simply to be excluded from the calculation of emissions associated with disturbances. The land exclusion rule is an overcomplication not included in Decision 2/CMP.7 and not needed for improving accuracy of estimates or making more simple the reporting (it complicates!). I suggest to redraft as follows: "Where salvage logging occurs on land subject to natural disturbance, the carbon stock change due to salvage logging must be excluded from the estimate of the amount of emissions associated with natural disturbances (cf. paragraph 34 (f) of Decision 2/CMP.7)"		Accepted	Agreed, text was rephrased accordingly.
2d_0099	Fenton, Nicole	2,3,9,3	1814	1819	What about C loss due to soil disturbance during salvage logging? Disturbance of organic soils during forestry operations can stimulate significant levels of decomposition.		Accepted	Agreed, a paragraph on this issue was added.
2d_0100	Galinski, Wojciech	2.3.9.3	1815	1815	After "cf. paragraph 34 (f)" add: annex to		Accepted	Agreed, "the Annex to" was inserted.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0101	Garcia-Diaz, Cristina	2	1820	1824	This paragraph should be redrafted. It is the area under ND the one that needs to be differentiated in the accounting if a Party wants to apply ND provision, not the other way around (according to the paragraph, the areas under management are the ones that have to be differentiated in the accounting from those under ND)		Accepted	Agreed, text was rephrased accordingly.
2d_0102	Perugini, Lucia	2	1820	1824	This information should not be required since it is related to forest management activities on any land under this category. It would be difficult and expensive for countries to map these types of event, procedure that is not required by the dec 2/CMP7. The section should concentrate only on land that are affected by ND, thus not related in principle with the list here proposed.		Accepted	Agreed, text was rephrased accordingly.
2d_0103	Blain, Dominique		1828		either "carbon and non-carbon GHGs" or "CO2 and non-CO2 GHGs", but not "carbon and non-CO2 GHGs"		Accepted	Agreed, but "non-CO2 greenhouse gases" was deleted because this section is about CO2 emissions.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0104	Beets, Peter		1831	1836	""and changes in post disturbance decay rates" - this may not be a key consideration in the national carbon balance, and the importance of doing so needs justification. Determining decay rates is already complex without adding possibly unwarranted complexity to a system to allow for possible impacts of variable amounts of mixing of dead pools with soil. Maybe the solution is to first determine, using a scenario approach based on actual variations in decay rates, whether firstly it is realistic and secondly important to go down this path. If warranted, then countries should be encouraged to improve systems accordingly.		Accepted	Agreed, text was rephrased accordingly.
2d_0105	Weiss, Peter	2_3_9-3	1837	1838	The provision of this information is only needed for those parties who elected exclusion of accounting of emissions due to natural disturbances. So, this good practice guidance should be specified accordingly.		Accepted	Agreed, text was rephrased accordingly.
2d_0106	Weiss, Peter	2_3_9-3	1837	1841	I don't think that the information here and in the cited section of 2006 IPCC guidelines is sufficient to be understood what should be done. The guidance should be more specific on the issue.		Accepted	Agreed, additional information was added and new sub-section on "Choice of estimation method" was augmented.
2d_0107	Galinski, Wojciech	2.3.9.3	1838	1839	The use of disturbance matrices was voluntary in Section 2.3.1.1, Volume 4 of the 2006 IPCC Guidelines. Here the use of disturbance matrices seems to be mandatory ("This includes but is not limited to the use of disturbance matrices"). Is this intentional?		Accepted	Agreed, sentences were rephrased to say that the use of disturbance matrices is voluntary.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0108	Weiss, Peter	2_3_9-3	1843	1850	The good practice advice in this paragraph is too narrow. The best approach for estimating removals may differ from situation to situation and should not be limited to approaches for revegetation.		Accepted	Agreed, text was rephrased accordingly.
2d_0109	Galinski, Wojciech	2.3.9.3	1849	1850	That means how Party may justify that the land is still "expected to revert to forest".		Accepted	Agreed. Sentence on "expected to revert to forest" was deleted because it is not a primary issue here.
2d_0110	Federici, Sandro	2.3.9	1850	1850	here it should be added a paragraph for providing good practices for estimating the portion of removals that are subsequent to the natural disturbances and should therefore be excluded from accounting. Still, if the disturbance is a nation-wide drought this does not mean then that all forest removals in the following years should be excluded from accounting; otherwise this means not to account for forest land (or, to be more precise, to account for logging only). I suggest to add a paragraph like: "It is good practice to estimate the portion of removals that are to be considered as subsequent to (associated with) the disturbance; such estimate it could be calculated by a proportion between the actual removals in the total area that was subject to the natural disturbances provision and the removals that were expected in that area in the absence of the disturbances. Further, it is good practice to exclude from accounting only the portion of the removals proportional to the amount of emissions that have been excluded. E.g. whether the 50% of emissions (i.e. the portion that exceeded the background level) have been excluded from accounting then the 50% of removals subsequent to (associated with) the disturbances have to be excluded from accounting." Formulas should be added.		Accepted	Agreed with modification, the "the respective conditions found on the affected land" was included, but the "proportion of removals to be considered" was not added, because Decision 2/CMP.7 does not specify to do so.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0111	Araki, Makoto	2.3.9.3	1851	1852	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, sub-title was changed accordingly.
2d_0112	Federici, Sandro	2.3.9	1851	1852	There is a gap here. Indeed, it could happen that the natural disturbances occur in a year of the commitment period and the land-use change is evident/occurs only in the subsequent commitment period (this is linked with the length of the period during which re-establishment of forest is expected. see 2.6.2.1). In such a case, it should be good practice that the amount of emissions that was excluded from accounting in a year of the previous commitment period and for which a land-use change has been associated in a year of the current commitment period, will be accounted in the year of the current commitment period when the land-use change is detected.		Accepted	Agreed, sentence was added at the end of the section.
2d_0113	Matsui, Tetsuya	2.3.9.3	1851	1852	Is it possible to change the title to "Monitoring Lands Affected by Natural Disturbance"?		Accepted	Agreed, sub-title was changed accordingly.
2d_0114	Weiss, Peter	2_3_9_3	1851	1852	The provisions in these chapter are only relevant for those countries that elected "non accounting of natural disturbance emissions", and the text should be formulated accordingly.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0115	Beets, Peter		1853	1862	How long will a unit of land subject to disturbance remain in the natural disturbance category? For example, if landslide is replanted after the disturbance event at what stage will it be considered undisturbed? The natural disturbance land may blow out of all proportion unless it is periodically switched back to become undisturbed FM land and also accounted for.		Noted	Noted, a sentence was added in the new sub-section on "Attribution of individual years" that refers to section 2.3.9.10 on legacy effects.
2d_0116	Schrier-Uijl, Arina P.	2	1853	1853	: not only forest lands are affected by natural disturbances. Perhaps create a bullet point list per category (Cropland, Grassland, Forest, Peat) and list what the potential major disturbances are.	Attachment_2 d_0005&0116.pdf		Rejected, the natural disturbance provision of Decision 2/CMP.7 is related only to forest land.
2d_0117	Weiss, Peter	2_3_9_3	1853	1854	It is not clear what is meant here.		Accepted	Agreed, text was rephrased accordingly.
2d_0118	Weiss, Peter	2_3_9_3	1856	1862	Only the bullet points related to changes of C stocks and further land use are of relevance with respect to the decision. The other should be deleted.		Accepted	Agreed, sub-section was redrafted and bullet points not related to carbon stock change and further land use were deleted.
2d_0119	Galinski, Wojciech	2.3.9.3	1857	1858	Providing data to national statistics is a part of national sovereignty and should not be requested by the GPG		Accepted	Agreed, sentence was rephrased and moved to the paragraph after the list of bullet points.
2d_0120	Kim, Raehyun	2	1858	1858	For the clarification, insert "damaged" before "area".		Accepted	Agreed, "affected area" was used.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0121	Galinski, Wojciech	2.3.9.3	1859	1859	Are you sure that estimates of changes in the vegetation health are always necessary for preparation of GHG inventory?		Accepted	Agreed, bullet point was deleted.
2d_0122	Garcia-Diaz, Cristina	2	1859	1859	Delete. This information is not relevant. It would be costly to obtain and it is not needed to apply the ND provision.		Accepted	Agreed, bullet point was deleted.
2d_0123	Perugini, Lucia	2	1859	1859	Not needed. Delete.		Accepted	Agreed, bullet point was deleted.
2d_0124	Schlesinger, Peter	2	1859		vegetation density is used but this is incorrect, should be canopy density or canopy closure		Accepted	Agreed, bullet point was deleted.
2d_0125	Canaveira, Paulo	2,3,9,3	1862	1862	Replace "Identify lands where" with "Estimate level of". Deleted "has occurred..." to the end. Salvage logging can be estimated without a direct measurement of link to specific areas (e.g., based on average volume salvaged by forest type).		Accepted	Agreed, sentence was rephrased, though using alternative wording.
2d_0126	Araki, Makoto	2.3.9.4	1863	1864	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, sub-title was changed accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0127	Blain, Dominique		1863	1915	General comment on section 2.3.9.4 - Provide a clear list of what enters in the calculations of disturbance emissions in any given year: immediate emissions occurring on the year of the disturbance only? Do disturbance emissions include emissions from salvage harvest? If salvage harvest occurs 2 years after the disturbance, should the relate emissions be reported for that year? How should all "legacy" emissions be included: as disturbance emissions on the year these emissions occur or on the year the disturbance occurs? Line 1912 even suggest that emissions from preventive measures be included as disturbance emissions ??? This is all very confusing.		Accepted	Agreed, information was added in sub-sections "Attribution to individual years" and "Salvage logging". The term "salvage logging" was defined and further explained. Effects to be considered in estimations is under "Coice of estimation methods".
2d_0128	Canaveira, Paulo	2,3,9,4	1863	1864	General comment. The consistency between the actual reporting and the estimation of the background level is not addressed.		Accepted	Agreed, sentence on consistency between reporting and background level was added.
2d_0129	Matsui, Tetsuya	2.3.9.4	1863	1864	Could you marge with the section 2.3.9.3? and change the section title to "Estimation of Carbon Stock Changes From Natural Disturbances"? rather than "Specific Guidance ..."?		Accepted	Agreed, sections 2.3.9.3 and 2.3.9.4 were merged and newly arranged.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0130	Weiss, Peter	2_3_9_4	1863	1915	I have doubts that this chapter is specific enough to allow comparable approaches for estimates related to natural disturbances. For instance, in the paragraph between lines 1884 and 1895 there is something described on estimating the legacy emissions and the need to avoid double accounting. I miss a clear advice in this chapter that biomass transferred to DOM/soil pool due to natural disturbances must (1) be completely subtracted ("emitted") from the biomass pool, (2) added as C input to the DOM/soil pool before (3) emissions due to decay start (to be estimated) in these pools. Without such an information artifactual loss of C stocks during estimating or double accounting may easily occur. I also miss specific advice how to deal with/identify legacy emissions if they are the consequence of a disturbance, e.g. further biomass losses due to bark beetle infestations as a consequence of a wind throw. Line 1910: Use "accounting" instead of "reporting" - this is what the decision 2/CMP7 in paragraph 33 addresses.		Accepted	Agreed, information was added in sub-sections "Attribution to individual years" and "Salvage logging".
2d_0131	Beets, Peter		1871	1877	I presume that the legacy effect of very large windfall events (as occurred in France) will be that the disturbed forest land will be comprised predominantly of young stands with high removal rates and reduced harvesting(emission) rates. What is not clear is at this stage is whether the possibly increased removals need to be excluded from accounting if a country has elected to exclude accounting of emissions (apart from salvage logging) for the disturbance events? Timing of accounting for emissions and removals needs to be clear because they won't coincide.		Accepted	Agreed, information was added in sub-section "Choice of estimation method", "Attribution to individual years" and "Removals".

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0132	Canaveira, Paulo	2,3,9,4	1871	1877	Add need for consistency with the methodology used for the calculation of emissions in the background level, or need to technical correction if that is not the case.		Accepted	Agreed, sentence on consistency between reporting and background level was added.
2d_0133	Canaveira, Paulo	2,3,9,4	1881	1882	Stratification is important, but “damage intensity” may not be possible in many situations (nor required if the reporting system is based on average damage). However, the same stratification as used in reporting (per forest type, or climatic zone) should be good practice. Likewise the same stratification as was used to derive the background level should be ensured.		Accepted	Agreed, "damage intensity" was taken out, "climate zone" and "ecosystem" were inserted, the coincidence with the background level was added earlier in the section.
2d_0134	Schwendenmann, Luitgard	2.3.9.4	1889	1890	the abbreviation DOM for Dead Organic Matter is misleading. DOM is commonly used for dissolved organic matter. To avoid confusion another acronym should be used for dead organic matter		Accepted	Rejected, because DOM is used in the 2006 IPCC Guidelines as abbreviation for dead organic matter.
2d_0135	Sperow, Mark	2.3.9.4	1890	1890	Please define "DOM" - I believe this is the first use.		Accepted	Agreed, DOM explained at first use.
2d_0136	Federici, Sandro	2.3.9	1892	1892	Insert after "...to account" the following text ", as emissions associated with natural disturbances,". Otherwise the meaning of this sentence seems to be that the emissions have to be accounted full stop; without any chance to exclude them from accounting if larger than the background level plus the margin.		Accepted	Agreed, text was inserted.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0137	Canaveira, Paulo	2,3,9,4	1893	1893	It may be more practical to consider the reporting of all future emissions in the year where the disturbance takes place.		Rejected	Reject, reporting of future emissions in the year of the occurrence of the disturbance is not practicable, it is questionable considering soils and commitment period boundaries, it is not consistent with Decision 2/CMP.7, it does not represent actual emissions, and prediction of future emissions is difficult.
2d_0138	Federici, Sandro	2.3.9	1893	1893	Add "of the commitment period" after "of the subsequent years"...into estimates for future years of the commitment period," indeed after the end of the commitment period it is no more needed to track legacy effect since it will be included in the FMRL of the following commitment period.		Accepted	Agreed, "of the commitment period" was inserted.
2d_0139	Schwendenmann, Luitgard		1902	1902	the abbreviation DOM for Dead Organic Matter is misleading. DOM is commonly used for dissolved organic matter. To avoid confusion another acronym should be used for dead organic matter		Rejected	Rejected, because DOM is used in the 2006 IPCC Guidelines as abbreviation for dead organic matter.
2d_0140	Canaveira, Paulo	2,3,9,4	1910	1915	Salvage logging needs to be further defined. The examples given are not considered "salvage logging" in Portugal. Salvage logging should be confined to harvesting of wood material that maintains industrial use potential. All other harvesting activities are not "salvage logging" and should rather be seen as part of the "efforts to rehabilitate the affected areas", removing wood with no or limited commercial value to allow for a faster recovery of the forest.		Accepted	Agreed, the term "salvage logging" was further explained and a definition was elaborated.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0141	Galinski, Wojciech	2.3.9.4	1910	1910	in line 1908 the term "salvage cutting" is used. It is advisable to apply the same language in all references to the same feature. This remark applies to many other cases in this document.		Accepted	Agreed, text was rephrased accordingly.
2d_0142	Rogiers, Nele	2.3.9.4	1910	1915	We see possible confusion for parties between Chapter 2.3.9.4 "attribution of the emissions associated with the disturbance" where the estimation of the effects of nat. disturbances is treated and Chapter 2.3.9.6 line 1985 "emissions associated with salvage loggin ... are estimated and not excluded from accounting".		Accepted	Agreed, the term "salvage logging" was further explained and a definition was elaborated.
2d_0143	wang, chunfeng	chapter 1	1910	1915	salvage logging, harvest as a part of improving forest health, and improving rehabilitaton and felling to create fire breaks should be taken as a normal forest management practice, all should be accounted as emissions.		Accepted	Agreed with modification, the term "salvage logging" was further explained and a definition was elaborated.
2d_0144	Kruz, Werner	2	1910	1913	I disagree: The salvage logging can occur one or more years after the natural disturbance and thus the emissions associated with the salvage should be reported WHEN THEY OCCUR. Otherwise a country would have to retroactively alter reported emissions in years prior to the most recent reporting year. Suggested wording: Emissions associated with salvage logging are to be reported in the year of the logging activity. And in fact that is consistent with the statement in the next sentence!		Accepted	Agreed, the term "salvage logging" was further explained and a definition was elaborated.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0145	Federici, Sandro	2.3.9	1911	1915	redraft as follows: "estimate of the emissions associated with the disturbance" and delete all the subsequent text. The rationale is that we only need to know how much salvage logging occur in the year for which emissions associated with disturbances have been excluded from accounting, and such information is needed only if the stock-difference method is applied to estimate net changes in stock in the disturbed lands (using the gain&loss method makes useless this information,		Accepted	Agreed with modification, the term "salvage logging" was further explained and a definition was elaborated.
2d_0146	Brandon, Andrea	2	1912		The wording "year when they take place in case that 1912 harvests..." should read "year when they take place in the case that 1912 harvests		Accepted	Agreed, but this part of the sentence was deleted during the elaborations on salvage logging.
2d_0147	Galinski, Wojciech	2.3.9.4	1914	1914	Please be specific in line 1914: attributed to fire disturbance" means attributed to "natural fire disturbance". Following the same logic, counter-fire applied to stop progress of wild-fire should be accounted as natural fire disturbance.		Accepted	Agreed, but sentence was deleted during the elaborations on salvage logging.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0148	Federici, Sandro	2.3.9	1915	1915	Here an additional paragraph should be add to deal with the calculation of legacy emissions when there are consecutive disturbances on the same land. Indeed, it may happen that a land is affected by a fire in the year X that causes carbon transfer from the biomass pool to the DOM, and its subsequent decay that is going to be included in the estimate of emissions from natural disturbances in the following years, in the year X+1 the land is affected by another fire that causes oxidation of some of the DOM stock. To avoid double accounting it should be written something like: "When calculating legacy emissions the impact on carbon stock of following disturbances has to be taken into account. It is therefore good practice to calculate the legacy emissions from DOM and SOM pools only for the last disturbance that impacted the area."		Accepted	Agreed, sentence was added in section "Attribution to individual years" to say that "the effect of natural disturbances previous to the current event ... should be taken into account".
2d_0149	Araki, Makoto	2.3.9.5	1916	1916	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0150	Matsui, Tetsuya	2.3.9.4	1916	1916	Is it possible to change the title to "Estimation of Non-CO2 Greenhouse Gas Emissions From Natural Disturbances"?		Rejected	Rejected, title is consistent with the text
2d_0151	Federici, Sandro	2.3.9	1928	1928	carbon stocks and pools are not alternative, so I suggest to redraft "... due to losses of carbon stocks in pools"		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0152	Araki, Makoto	2.3.9.6	1933	1933	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0153	Blain, Dominique		1933	2078	Switch sections 2.3.9.6 and 2.3.9.7 - the calculation of background levels of disturbance emissions should immediately follow the guidance on calculating these emissions. Only then should the calculation of what to exclude be described.		Accepted	Agreed, text was rephrased accordingly.
2d_0154	Canaveira, Paulo	2,3,9,6	1933	1934	General comment. The consistency between the actual reporting and the estimation of the background level is not addressed.		Accepted	Agreed, text was rephrased accordingly.
2d_0155	Matsui, Tetsuya	2.3.9.4	1933	1933	Is it possible to change the title to "Exclusion of Emissions due to Natural Disturbances from Accounting"?		Rejected	Rejected, title is consistent with the text
2d_0156	Searson, Matt Searson	2.2.9.6	1935	1941	The text states that "if a party intends to exclude from accounting..." and "it may do so by excluding...". The party will not be doing the 'excluding' per se. Rather, the party must transparently report separately the land area and the emissions and removals on that land area that has been affected by natural disturbance. The calculation of the exclusion amount will actually take place through the CRF Reporter tool and tables. I suggest that this section is reworded to say that "if a party intends to apply the natural disturbance provision..." and "It may do so by transparently reporting emissions and removals on land subject to natural disturbance.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0157	wang, chunfeng	chapter 1	1936	1936	It seems that "forest management background level" is not a correct. Background level reflects a kind of normal emission level caused by natural disturbances which may happen in 3.3 and 3.4 activities.		Accepted	Agreed, text was rephrased accordingly.
2d_0158	Galinski, Wojciech	2.3.9.6	1944	1944	"background level" was already referred to line 1938. Is "background level" and "forest management background level" use here in the same meaning? If so, please use the same language as well.		Accepted	Agreed, text was rephrased accordingly.
2d_0159	Galinski, Wojciech	2.3.9.6	1945	1945	footnote 23: Paragraph 33 (a) of what?		Accepted	Agreed, text was rephrased accordingly.
2d_0160	Galinski, Wojciech	2.3.9.6	1948	1949	GPG should provide guidance how to assure avoidance of the expectation of net credits or net debits in practice.		Accepted	Agreed, text was rephrased accordingly.
2d_0161	wang, chunfeng	chapter 1	1948	1949	could you give a further explanation, maybe by taking an example, on how to avoid the expectation of net credits or net debits?		Accepted	Agreed, text was rephrased accordingly.
2d_0162	Weiss, Peter	2_3_9_6	1948	1949	This sentence makes no sense. The meaning of the background level is - as for the refence level - a baseline against which natural disturbances valid for non-accounting can be identified and their emissions excluded from accounting		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0163	Christopherse n, Øyvind	2.3.9.6	1950	1951	If a Party intends to apply the disturbance provision, this should be indicated in the "report to facilitate the calculations of the assigned amount" , See decision x/CMP8 annex I from Doha.		Accepted	Agreed, text was rephrased accordingly.
2d_0164	Searson, Matt Searson		1951	1954	The text states that the parties must report on the "...one or more specific types of natural disturbances it intends to be able to exclude..." Disturbances are unpredictable, therefore a party may not be able to foresee a 'specific' type of disturbance in 2015. THis sentence would therefore mean that the party would not be able to apply the provision for this disturbance type. This is not the intent of the provision, the guidance should provide the felxibility for a party to exclude emissions from a natural disturbance type, which it was not able to foresee.		Accepted	Agreed, text was rephrased accordingly.
2d_0165	Canaveira, Paulo	2,3,9,6	1952	1952	Don't understand the meaning of "to report in time for the NIR 2015"		Accepted	Agreed, text was rephrased accordingly.
2d_0166	Weiss, Peter	2_3_9_6	1955	1963	Please simplify the text - it is hard to follow what is meant here.		Accepted	Agreed, text was rephrased accordingly.
2d_0167	Brandon, Andrea	2	1956		The wording "and for all land under afforestation" should read "and for all units of land under afforestation"		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0168	Federici, Sandro	2.3.9	1960	1960	delete the word "exceeding" all emissions for which the natural-disturbance provision is applied needs to be transparently estimated, not onoy the portion exceeding the background level plus the margin.		Accepted	Agreed, text was deleted
2d_0169	Canaveira, Paulo	2,3,9,6	1964	1964	General comment. It should be more clear that rows 1965-1971 are to be submitted in 2015, while the rest is during the CP		Accepted	Agreed, text was rephrased accordingly.
2d_0170	Galinski, Wojciech	2.3.9.6	1965	1967	Reference should be to the annex of decision 2/CMP.7		Accepted	Agreed, text was rephrased accordingly.
2d_0171	Galinski, Wojciech	2.3.9.6	1965	1988	The text between lines 1965 and 1988 is not organized in such a way that an inventory compiler is able to decide if he could exclude something from accounting or, alternatively, he needs to account it.		Accepted	Agreed, text was rephrased accordingly.
2d_0172	Garcia-Diaz, Cristina	2	1967	1967	Instead of "should be provided" it should read "shall be provided" in line with the requirements of decision 2/CMP.7 and Annex I to decision -/CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocl, including those relating to articles 5, 7 and 8 of the Kyoto Protocol)		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0173	Federici, Sandro	2.3.9	1968	1968	Text of decision 2/CMP.7 only allows the use of a single background level which include all emission from disturbances. Same lands tend to be subject to more than a disturbance, e.g. forest that have been attacked by a pest are likely subject to fire in the following years, calculating different background levels for different disturbances will be extremely uncertain and causes double accounting or misaccounting, a simple shifting in emissions (e.g. lagged emissions) from a disturbance tipe to another (e.g. from pest to fire or viceversa) may cause the exclusion from accounting of some emissions associated with a disturbance that otherwise should have been accounted because their amount did not exceeded the backgeound level with the disturbance to which were originally associated. It is suggested to redraft as follows: "How the background level of emissions associated with natural disturbances has been estimated, and how the margin has been established ²⁴ , if a margin is needed."		Accepted	Agreed, text was rephrased accordingly.
2d_0174	Galinski, Wojciech	2.3.9.6	1969	1969	footnote 24: of annex to decision 2/CMP.7. Please be precise in all references to the decision.		Accepted	Agreed, text was rephrased accordingly.
2d_0175	Canaveira, Paulo	2,3,9,6	1970	1970	The sentence should be redrafted to begin with “Where the BL or the margin are set to zero, what other...”		Accepted	Agreed, text was rephrased accordingly.
2d_0176	Federici, Sandro	2.3.9	1970	1971	Delete it. Rationale: the background level is always used; what changes is the approach on how the background level is calculated.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0177	Garcia-Diaz, Cristina	2	1970	1970	Change the sentence: instead of "if the background level and a margin if needed has not been used", it should read "if the background level and the margin if needed HASN'T BEEN CALCULATED USING THE DEFAULT METHOD DESCRIBED IN PARAGRAPH 33 OF DECISION 2/CMP.7, what other..."		Accepted	Agreed, text was rephrased accordingly.
2d_0178	Garcia-Diaz, Cristina	2	1972	1972	According to decision 2/CMP.7 and annex II to decision - /CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol), "should" should be replaced with "shall"		Accepted	Agreed, text was rephrased accordingly.
2d_0179	Garcia-Diaz, Cristina	2	1973	1974	sentence should read "IDENTIFYING all lands subject to paragraphS 33(a) and (b) of decision 2/CMP.7, including their geo-referenced..." (delete should be identified, as the action is already fixed in the chapeau)		Accepted	Agreed, text was rephrased accordingly.
2d_0180	Garcia-Diaz, Cristina	2	1975	1975	According to decision 2/CMP.7 and annex II to decision - /CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol), "should" should be replaced with "shall"		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0181	Garcia-Diaz, Cristina	2	1985	1985	delete "estimated and". According to decision 2/CMP.7 and annex II to decision -/CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol), the information shall demonstrate that emissions from salvage logging are not excluded, but it doesn't say that they have to be estimated.		Rejected	Rejected. Estimation is needed.
2d_0182	Perugini, Lucia	2	1985	1985	In dec 2/CMP7 a party shall demonstrate that emissions from salvage logging are not excluded this does not necessarily mean that those emissions have to be estimated. For example, this can be done also through demonstrating that the party uses all the national data for its HWP estimations, with no exclusions (thus salvage logging are in).		Rejected	Rejected. Estimation is needed.
2d_0183	Alfredsen, Gry	2	1987	1988and any additional reporting guidance to be developed' - I think this should be deleted.		Accepted	Agreed, text was deleted
2d_0184	Araki, Makoto	2.3.9.7	1989	1989	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, "General Guidance on" was deleted.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0185	Blain, Dominique		1989	2078	General comment on section 2.3.9.7 - do not provide guidance on including natural disturbance emissions in FMRL in this section, especially the so-called "implicit" inclusion of these emissions in the RL (lines 1997-1998, 2014-2015, 2054-2060).The calculation of background levels is confusing enough as it is. Delete step 3 of section 2.3.9.7 and create a section 2.3.9.8 "Consistency of disturbance emissions in FM reporting, background level and FMRL". This section (very short) could alert the reader to the required consistency and associated potential requirement to identify the contribution of disturbance emissions and removals to FMRL. To reduce length, readers should be referred to sections 2.7.5.1 and 2.7.6.1.		Accepted	Agreed, text was rephrased accordingly.
2d_0186	Matsui, Tetsuya	2.3.9.4	1989	1989	Is it possible to change the title "Development of the Background level and Margin"?		Accepted	Agreed, text was deleted
2d_0187	Galinski, Wojciech	2.3.9.7	1992	1994	This sentence needs improvement.		Accepted	Agreed, text was deleted

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0188	Galinski, Wojciech	2.3.9.7	1992	2022	After reading the text below line 2023 I see that the text provided in lines 1992 - 2022 is misleading. It should be thoroughly shorten and made more clear with respect to purpose it should serve for.		Accepted	Agreed, text was rephrased accordingly.
2d_0189	Galinski, Wojciech	2.3.9.7	1995	1998	How to recognize that the consistent treatment of emissions associated with natural disturbance and the forest management reference level was applied?		Accepted	Agreed, text was rephrased accordingly.
2d_0190	Weiss, Peter	2_3_9_7	1997	1998	The rationale in behind this good practice guidance is not clear. What for is this needed, if in any case a background level needs to be developped for non-accounting of emissions due to natural disturbances?		Accepted	Agreed, text was rephrased accordingly.
2d_0191	Galinski, Wojciech	2.3.9.7	1999	2013	The text provided in lines 1999 - 2013 should be rewritten. A cook-book stepwise approach should be applied. This publication is aimed at inventory developers that were not involved in negotiations.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0192	Christophersen, Øyvind	2.3.9.7	2004	2006	The text should be consistent with the text in decision 2/CMP7. It should hence read: "... based on twice the standard deviation around the mean until no outliers can be identified".		Accepted	Agreed, text was rephrased accordingly.
2d_0193	Lempriere, Tony	2	2008	2008	Change "levels" to "level" to avoid confusion that there could be more than one background level. Elsewhere the singular is used.		Accepted	Agreed, text was rephrased accordingly.
2d_0194	Beets, Peter		2011	2011	"the period 1990-2009 is required." - is this the callibration period referred to at line 2101? If so, suggested wording is "the calibration period 1990-2009 is required."		Accepted	Agreed, text was rephrased accordingly.
2d_0195	Bellassen, Valentin	2	2014	2016	Setting the background level and margin to zero will lead to exclusion of all natural disturbances from the accounting. Is it what is intended? If so, it will be challenging for the country		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0196	Christophersen, Øyvind	2.3.9.7	2014	2016	Question: Is not having a time series of emissions from the disturbance type a good enough reason for the background level and the margin to be zero?		Accepted	Agreed, text was rephrased accordingly.
2d_0197	Galinski, Wojciech	2.3.9.7	2014	2014	What does it mean "does not have a time series of emissions"? Does it refer to: (i) lack of complete series of data, (ii) lack of several data points in an otherwise complete data series? What is the minimal data set that could allow calculations? We need some practical advice here.		Accepted	Agreed, text was rephrased accordingly.
2d_0198	Weiss, Peter	2_3_9_7	2014	2019	The text here (and also in other paragraphs below) suggests specific baseline information for the different disturbance types. The decision 2/CMP7 does not request disturbance specific information, but the derivation of a general country specific disturbance baseline. Furthermore, the possibility here for a zero baseline if information is lacking is not in line with the decision which does not offer such an alternative. Such alternative is rather problematic. It would trigger "no information" reporting of parties because they would get by that an advantage compared to estimating base line emissions due to natural disturbances.		Rejected	Rejected. Specific information by disturbance types is required
2d_0199	Galinski, Wojciech	2.3.9.7	2017	2019	How to to establish what the background level is that is implicitly included? A practical advice is needed here.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0200	Searson, Matt Searson		2021	2024	Parties must report on an provide information on lands and emissions affected by natural disturbances in all years, not just those in which emissions are excluded.		Rejected	Rejected. the text do not relate to annual vs. One-time reporting.
2d_0201	Bernoux, Martial	2.3.9.7	2023	2051	add some sentences about guidance to check quality of the data and methodology used to build the timeseries		Accepted	Agreed, text was rephrased accordingly.
2d_0202	Lempriere, Tony	2	2023	2060	This section is somewhat confusing. Previously the text appears to correctly indicate that a background level for a specific disturbance type can be explicit, implicit in the FMRL derivation or zero. It can be zero because a time series does not exist or because future occurrences cannot be related to past occurrences (e.g. unpredictable periodic insect infestations). However this text seems to imply that if it is zero then the disturbance type cannot be part of the overall background level and therefore could not be excluded. This is not correct and should be made clearer. For example, it is impossible to include volcanic effects either explicitly or implicitly in a background level, yet they are certainly expected to be eligible for possible exclusion.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0203	Canaveira, Paulo	2,3,9,7	2026	2028	The BL should not include “implicit emissions”. The language is confusing and it is not clear if it is referring to the FMRL (that may have implicit or explicit nat. disturbances emissions) or the BL (that needs to be calculated on the basis of explicit emissions only). I can not see how the provision can be transparently applied on the basis of implicit emissions.		Accepted	Agreed, text was rephrased accordingly.
2d_0204	Galinski, Wojciech	2.3.9.7	2026	2028	This sentence: "These types of disturbances can be one or more (for example fires, fires and 2028 pest outbreaks)." is not needed. Its message is included in the preceding sentence.		Accepted	Agreed, text was rephrased accordingly.
2d_0205	wang, chunfeng	chapter 1	2030	2030	In my view, the time series may be expanded to cover as longer series as possible if longer time series data is available, which will be helpful for improving the construction of the background level.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0206	Garcia-Diaz, Cristina	2	2034	2051	Delete. Complete timeseries are not needed for BGL and margin. There are natural disturbances that occur only from time to time, earthquakes, tsunamies, etc, therefore, completeness of time series is not relevant here, there will be years without data. For disturbances occurring every year, and when the time series are not complete, the methods provided by the IPCC GLs (tier 1, extrapolation, interpolation, correlations of emissions/removals between source/sink categories or gases within an inventory, Average emission or removal rate from a cluster of countries based on a driver). There is no need to explain here how to make time series complete.		Accepted	Agreed, text was rephrased accordingly.
2d_0207	Garcia-Diaz, Cristina	2	2034	2034	Add a sentence: "it is good practice to use data already reviewed according to UNFCCC guidelines on reporting and review of GHG inventories and Article 8 of the Kyoto Protocol".		Rejected	Rejected. This seems a matter to be addressed in the UNFCCC Guidelines or decisions, rather than in the IPCC Methodology Report
2d_0208	Perugini, Lucia	2	2034	2051	There are cases where the yearly complete time series are not needed since the disturbance has not an yearly occurrence (e.g. earthquakes, tsunamis, wind storms). In these cases there is no need to fill the gaps associated with the years with no data. It should be clear in this section that this procedure applies only for those disturbances that have most likely an yearly occurrence such as fires in mediterranean countries. A reference to the IPCC GL general approach on time series consistency (Ch5, Vol. 1 2006 GL) would be enough without providing further details.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0209	wang, chunfeng	chapter 1	2034	2034	maybe should give a indicative figure on what "several years" mean? Especially, from the prospective of statistics, how many missing years are acceptable?		Rejected	Rejected. Not possible to give a number here.
2d_0210	Galinski, Wojciech	2.3.9.7	2036	2039	The text between lines 2036 and 2039 needs an improvement with respect to the use of English. Make two sentences?		Accepted	Agreed, text was rephrased accordingly.
2d_0211	Searson, Matt Searson		2036	2041	Rather than trying to guess what the emissions are in years where no data is available, the safer and more conservative assumption is to assume emissions of zero. This would help to reduce the likelihood of overestimating the background level. This greatly simplifies the task of developing a complete time series and the job for reviewers to assess the assumptions made in gap-filling.		Accepted	Agreed, text was rephrased accordingly.
2d_0212	Sato, Tamotsu	2.3.9.7	2043	2051	I think it would be bettr to add references dealt with the application of demonstrate model.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0213	Searson, Matt Searson		2043	2051	It is unlikely that there would be any suitable proxies available for estimating emissions from natural disturbances. It is recommended that if not data is available, it is safer to assume a background level of zero for the natural disturbance type and to exclude all emissions from the disturbance type during the commitment period (as long as sufficient activity data and emissions factors are available during the commitment period)		Accepted	Agreed, text was rephrased accordingly.
2d_0214	Singh, Vinay	2	2043	2043	second part to be rephrased as second commitment period		Rejected	Rejected, the "second part" in this sentence does not mean the second commitment period.
2d_0215	wang, chunfeng	chapter 1	2043	2051	the approach delieated in this paragraph has many uncertainties. Especially by using defoliation rates or mortality rate associte with a specific pest is not a good way. First, we cannont judge the defoliation rates and mortality rate are really caused by climate change, even the specific pest occurance is increasing. second, pest may be just causes part of damage to the trees, some trees infected by pest are still surviving.therefore, we in general should encourage exclusion of emission from the extreme natural disturbance with the support of clear complete time series of data.		Accepted	Agreed, text was rephrased accordingly.
2d_0216	Singh, Vinay	2	2045	2045	reliable information to be based on the local survey reports or institutional studies and to be authentic one		Accepted	Agreed, text was rephrased accordingly.
2d_0217	Canaveira, Paulo	2,3,9,7	2052	2053	Same comment as above + please address the case where a Party included an explicit value for nat dist in the FMRL, but now wants to align the application with the default method. This could be done through recalculations, but should be mentioned explicitly in the guidance.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0218	Rogiers, Nele	2.3.9.7	2052	2053	Check title. "establish" should be "show, demonstrate"; "... in the background level" should be "in the FMRL".		Accepted	Agreed, text was rephrased accordingly.
2d_0219	Araki, Makoto	2.3.9.4	2054	2054	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, text was rephrased accordingly.
2d_0220	Galinski, Wojciech	2.3.9.7	2054	2060	Lines 2054 - 2060 are very vague and it is difficult to infer what message is presented here.		Accepted	Agreed, text was rephrased accordingly.
2d_0221	Matsui, Tetsuya	2.3.9.4	2054	2054	You mention the previous steps 1) and 2) with the right parenthesis. However, lines 2024 and 2029 have no parenthesis at all. This may confuse readers and should stick to one rule.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0222	Matsui, Tetsuya	2.3.9.4	2054	2054	Should the sentence here say "It is good practice for steps 1 and 2 mentiond above to be undertaken by, or"? Insert "mentioned above" here.		Accepted	Agreed, text was rephrased accordingly.
2d_0223	Searson, Matt Searson		2054	2060	If a party has implicitly included in it FMRL emissions from natural disturbances, then the party should not be able to apply the natural disturbance provision, because this would result in double counting of those emissions.		Rejected	Rejected. The party needs to establish the BL in order to apply the provision and only the emissions exceeding the BL can be excluded
2d_0224	Lempriere, Tony	2	2055	2060	The assumption that if a background level has not been included explicitly then it has been included implicitly is not necessarily valid. For example, in a projected FMRL, a specific type of natural disturbance may not be included because it cannot be predicted (e.g. volcano).		Accepted	Agreed, text was rephrased accordingly.
2d_0225	Garcia-Diaz, Cristina	2	2061	2061	Replace the sentence "Decision 2/CMP.7 requires separate background levels and margins, if needed, for FM and for 3.3. (AR together)". Dec 2/CMP.7 does not require separate time series.		Rejected	Rejected, but text was revised "Because Decision 2/CMP.7 requires separate background levels and margins, if needed, for FM and for 3.3. (AR together) seperate time series are required"

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0226	Searson, Matt Searson		2061	2098	Using proxies and making up data where it is not available runs a very high risk of overestimating the background level and therefore providing the expectation that a party which applies proxies will receive undue credits. In this situation, it is far safer to assume a background level of zero, and to simply exclude during the commitment period the emissions associated with the natural disturbance. This is far simpler than developing synthetic time series from uncertain proxies, and completely eliminates any risk of undue credits and debits.		Accepted	Agreed, text was rephrased accordingly.
2d_0227	wang, chunfeng	chapter 1	2061	2072	we understand the Decision 2/CMP7 is quite clear, if the required separate time series data are not available, the exclusion should not be taken. The approach delineated in the paragraph does not make sense from the perspective of environmental integrity.		Rejected	Rejected. See previous responses
2d_0228	Galinski, Wojciech	2.3.9.7	2062	2067	This sentence (lines 2062 - 2067) is 80 words long. it is difficult to get its message.		Accepted	Agreed, text was rephrased accordingly.
2d_0229	Weiss, Peter	2_3_9-7	2069	2072	Taking the differences in standing stocks between FM-lands and AR-lands into consideration, I wonder how age independent emission rates can be demonstrated.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0230	Schlesinger, Peter	2	2071		crown density is used but this is incorrect, should be canopy density or canopy closure		Accepted	Agreed, text was deleted
2d_0231	Galinski, Wojciech	2.3.9.7	2077	2077	But there are only 3 steps above. Where is Step 4? Please refer to step 4 below.		Accepted	Agreed, word was inserted
2d_0232	Canaveira, Paulo	2,3,9,7	2079	2098	An alternative approach is to express areas affected by nat dist as % of forest type per year and apply the same percentage to the area estimations used in the FMRL. This ensures consistency with area of FM and AR and maintains the level of disturbances = to that used for the BL.		Rejected	Rejected. No value added.
2d_0233	Federici, Sandro	2.3.9	2079	2098	According to decision 2/CMP.7 what needs to be adjusted (technically corrected is the correct wording) is the reference level, not the actual emissions. According to principles and requirements for GHG reporting, no emissions/removals can be excluded from reporting. The example has to be redrafted by providing guidance on how to adjust the emissions associated with disturbances that are included in the background level (in practice Ai and Al should exchange position in the formula so that Ei,a becomes El,a).		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0234	Galinski, Wojciech	2.3.9.7	2086	2086	Should be Eai because Ea is name of the variable while i is an index		Accepted	Agreed, text was rephrased accordingly.
2d_0235	Canaveira, Paulo	2,3,9,7	2091	2093	These lines should be deleted. The assumptions on forest area were set in the FMRL and can not change during the CP reporting.		Accepted	Agreed, text was rephrased accordingly.
2d_0236	Federici, Sandro	2.3.9	2094	2098	Again, decision 2/CMP.7 does not determine the exclusion of lands from reporting, it only allows to exclude a portion of emissions and subsequent removals. It should be noted that the exclusion of lands from accounting, including the exclusion of emissions associated with subsequent disturbances make the default approach (i.e. background level plus margin) matematically not correct and resulting in net debits for the country. e.g. again, if for a nation-wide drought the total forest area is reported as disturbed and therefore excluded from accounting what's happen?		Accepted	Agreed, text was rephrased accordingly.
2d_0237	Federici, Sandro	2.3.9	2100	2101	It is not needed to know emissions from salvage logging in the "calibration period". Those emissions should be of course included in the reference level and they are. The information on salvage logging is only needed to ensure that have not been included in the estimation of emissions from natural disturbances; further only if a stock-difference approach is applied there is the risk to mix salvage logging losses with losses associted with natural disturbances, other methods do not need information on salvage logging since they estimate directly the emissions associated with disturbances.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0238	Galinski, Wojciech	2.3.9.7	2100	2108	The text in lines 2100 - 2108 is difficult to understand - please consider simplification.		Accepted	Agreed, text was rephrased accordingly.
2d_0239	Federici, Sandro	2.3.9	2102	2103	It is suggested to delete the following text: "and emissions e. g. from salvage logging have been included in FM reporting". Indeed emissions from salvage logging must be included in the reference level.		Accepted	Agreed, text was rephrased accordingly.
2d_0240	Lempriere, Tony	2	2103	2108	Did not understand what is being proposed. Can it be explained more clearly.		Accepted	Agreed, text was rephrased accordingly.
2d_0241	Federici, Sandro	2.3.9	2105	2106	Replace "background level" with "historical data". Rationale: Emissions from salvage logging and from converted lands must not be included neither in the background level nor in the actual emissions associated with natural disturbances		Accepted	Agreed, text was rephrased accordingly.
2d_0242	Federici, Sandro	2.3.9	2109	2109	An additional paragraph needs to be put here on "legacy emissions". Indeed in other paragraph is considered to be good practice to exclude from accounting also legacy emissions. However this could be possible only if legacy emissions have been included in the background level. Countries therefore in calculating the background level need to include also those legacy emissions. The paragraph should say that if the country intends to exclude legacy emissions during the commitment period it also has to include this kind of emissions in the calculation of its background level. Good practices for calculating legacy emissions need also to be added here.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0243	Canaveira, Paulo	2,3,9,7	2125	2142	It should be added that the default method complies with the requirement of demonstrating that no net credits or no net debits are expected from its application and that Parties using it do not need to provide any extra information.		Accepted	Agreed, text was rephrased accordingly.
2d_0244	Federici, Sandro	2.3.9	2137	2138	Delete the following text: ", or smaller than the mean minus twice the SD". The iterative process needs to exclude only upper outlier, lower outlier must not be excluded since the distribution of emissions is not normal i.e. 0 is the lower boundary. Excluding also lower outliers determines the expectation of net debits.		Rejected	Rejected. Removing upper outliers only is methodologically wrong. The default method is not suited (statistically) for data other than normally distributed, so correctly the first step should be: determine distribution form, then choose mean ... Unbalanced excluding makes triggering the provision more easy.
2d_0245	Weiss, Peter	2_3_9_7	2143	2158	The alternative methods (see also Example 2 in Box 2.3.6) lead to more years and higher emissions of natural disturbances that can be non-accounted, and there is not provided any rationale for doing so - this is just a comment from my side, but may be relevant for those who introduced the default rule in footnote 7 of decision2/CMP7.		Rejected	Rejected. As long as the methods satisfy the requirement of no expectation of net credits/debits is fine
2d_0246	Canaveira, Paulo	2,3,9,7	2147	2154	This para should be deleted, as it already suggests that this methods are acceptable. It is up for Parties using alternative methods to demonstrate that do they not generate net credits or net debits		Rejected	Rejected. It is stated that Parties need to show how they want to avoid the expectation of net credits / net debits. This has never been tested for the default method, so it is prejudiced, too.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0247	Bellassen, Valentin	2	2157	2158	It would be useful to provide guidance and/or examples as to when a margin is needed. A first obvious case is when the Party uses the default approach.		Accepted	Agreed, text was rephrased accordingly.
2d_0248	Galinski, Wojciech	2.3.9.7	2161	2161	Does the fact that "In the case of the default method, the margin is twice the standard deviation of the data around the mean" ensure that the method does not lead to expectation of net credits or debits?		Accepted	Agreed, text was rephrased accordingly.
2d_0249	Rock, Joachim	2	2161	2163	The default method has to be proven not to generate undue net credits or net debits, too.		Accepted	Agreed, text was rephrased accordingly.
2d_0250	Sturgiss, Rob	2	2162		insert 'expected' before 'net credits'		Accepted	Agreed, text was rephrased accordingly.
2d_0251	Canaveira, Paulo	2,3,9,7	2168	2170	This is not correct. The link needs to be made with the area assumptions used in the FMRL. Not the CP observed areas.		Rejected	Rejected, nevertheless text was revised to increase clarity

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0252	Garcia-Diaz, Cristina	2	2168	2177	Delete these paragraphs. The background level and the margin doesn't need to be corrected. It is not a requirement of 2/CMP.7 nor -/CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol) The background level and the margin, if needed, are fixed once they are presented in 2015, as the BGL indicates the average emissions from ND in a country in the past. If the forest area decreases in the future, the BGL should be lower after the correction, therefore, countries with deforestation would benefit, while countries increasing their forested area would be punished. The text as it is now goes against the spirit of the background level.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0253	Perugini, Lucia	2	2168	2177	No changes in the background level is foreseen under dec. 2/CMP7 and -/CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol). For consistency this part should be removed.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0254	Canaveira, Paulo	2,3,9,7	2171	2177	Delete. This adjustment is not foreseen in Decision 2/CMP.7		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0255	Federici, Sandro	2.3.9	2171	2177	I agree with this. I guess that the most elegant solution is to recalculate each year the background level on the basis of the timeseries 1990-till the last year (e.g. for 2014 the background level will be calculated on the basis of the timeseries 1990-2013).		Rejected	Rejected, nevertheless text was revised to increase clarity

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0256	wang, chunfeng	chapter 1	2171	2177	It is better to explain these by inserting an example.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0257	Federici, Sandro	2.3.9	2178	2180	Should such a difference be excluded from accounting? What about outliers in the commitment period? Please clarify giving guidance on how to use such difference in the accounting.		Accepted	Agreed, text was rephrased accordingly.
2d_0258	Garcia-Diaz, Cristina	2	2178	2180	This text could be clarified. It is not clear what should be done with the difference between the BGL and the mean of emissions of ND in the CP. In any case, delete "corrected, if needed" in line 2179. There is no provision in any decision to review the BGL once it has been fixed in 2015 inventory.		Accepted	Agreed, text was rephrased accordingly.
2d_0259	Rock, Joachim	2	2178	2180	This means that first, the BL can be corrected by including the natural disturbances' emissions from the CP, then, the mean of the emissions from ND in the CP is calculated and used to "correct" the BL (which means the data from the CP are used twice in this process), and last, the process is conducted without paying heed to whether emissions have been excluded due to the ND provision or not? This approach is not convincing. Please elaborate this a little further and consider presenting an example in a box.		Accepted	Agreed, text was rephrased accordingly.
2d_0260	Canaveira, Paulo	2,3,9,7	2179	2179	Delete "(corrected if needed)"		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0261	Galinski, Wojciech	2.3.9.7	2179	2179	Does it mean a correction of the background level each year during the commitment period? How it will be applied to the year in the past?		Accepted	Agreed, text was rephrased accordingly.
2d_0262	Bellassen, Valentin	2	2181	2184	I don't understand the rationale behind this paragraph. If emissions above the background level are correctly removed both from the FMRL and the reported emissions, I don't see why a background level below the average emissions from disturbances is a better guaranty of undue credits/debits than one above the average emissions from disturbances. By the way, the default method has an "effective background level", that is "background level + margin" which is above the average emissions from disturbances and nevertheless, the default method is not considered to entail an expectation of undue credit/debit.		Accepted	Agreed, text was rephrased accordingly.
2d_0263	Canaveira, Paulo	2,3,9,7	2181	2184	The IPCC should avoid giving this clear guidance, which may not apply in all cases and should be demonstrated by each country. In this case, a Party should show how the level of disturbances in 1990 was in relation to the time series. If it was much lower or much higher than the average, then the margin may need to be bigger or smaller than 2xSD to avoid net credits.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0264	Lempriere, Tony	2	2181	2181	Remove "undue". The issue is simply that there should be no expectation of net credits or debits. Saying "undue" implies that receiving some credits or debits may be expected.		Accepted	Agreed, text was rephrased accordingly.
2d_0265	Galinski, Wojciech	2.3.9.7	2189	2192	Hence the margin based on data from a single year will be zero.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0266	wang, chunfeng	chapter 1	2189	2192	in this case, the relationship between forest management reference level and the backgroud level should be clearly explained. And suggest that the margin must be added into background level.		Rejected	Rejected, nevertheless text was revised to increase clarity

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0267	Canaveira, Paulo	2,3,9,7	2193	2193	Same comment as above. In this case if a Party wishes to select a BL and/or margin different from zero, their approach becomes more conservative than the proposal by the IPCC. Another case (e.g. with the narrow approach) the FMRL may be zero, but the BL may be calculated using the default approach, as there may have been nat dist emissions in the period 1990-2009, on the basis of which it is possible to calculate the BL and the margin.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0268	Federici, Sandro	2.3.9	2193	2193	Delete this sentence. Indeed this sentence is in contrast with what is written in footnote to background level in para 33(a) of decision 2/CMP.7 according to which a country that has not a background reference level included in the FMRL (and the FMRL could be 0) should apply the default approach for calculating the background level. Further it could also occur that a country has a 0 FMRL because projected emissions and removals equals; in this case applying a 0 background level will result in accounting for credits (all emissions associated with natural disturbances included in the FMRL will be then credited during the commitment period).		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0269	Galinski, Wojciech	2.3.9.7	2193	2193	In general, one may imagine a situation in which average is zero but the standard deviation is not.		Rejected	Rejected, nevertheless text was revised to increase clarity

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0270	wang, chunfeng	chapter 1	2193	2193	For FMRL is zero, then the background level and margin are zero, in this case the party should not be allowed to exclude the emissions from natural disturbances. Another way may use the highest emission value or average emission value from the time series of data during 1990 to the start of the second commitment period as the background level, any emission value in the second commitment period exceed the background level, the part of emission exceeding the background level may be excluded from accounting.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0271	Federici, Sandro	2.3.9	2200	2201	Delete the following text: "...and another below the background level". The lower margin does not exist. The iterative process needs to exclude only upper outlier, lower outlier must not be excluded since the distribution of emissions is not normal i.e. 0 is the lower boundary. Excluding also lower outliers determines the expectetion of net debits.		Rejected	Rejected, nevertheless text was revised to increase clarity
2d_0272	Sperow, Mark	2.3.9.7	2205	2223	Box 2.3.6 Again, color blind people may have problems discerning these bar graphs.		Accepted	Agreed, text was rephrased accordingly.
2d_0273	Canaveira, Paulo	2,3,9,7	2209	2223	Delete example for the reasons presented for lines 2147-2154		Rejected	Rejected. It is stated that Parties need to show how they want to avoid the expectation of net credits / net debits. This has never been tested for the default method, so it is prejudiced, too.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0274	wang, chunfeng	chapter 1	2209	2223	this example explain the alternative method, but I think this method is not following the Decision 2/CMP, and should not be applied.		Rejected	Rejected. Surely it is consistent, since the Decision allows alternative approaches. Text was revised to make it clear
2d_0275	Rogiers, Nele	2.3.9.7	2210	2223	Somehow I am confused by the example 2. In the first sentence (lines 2212-2214) it is stated that the alternative method "minimises the risk of overestimating the emissions from natural disturbances during the commitment period to exclude". However, emissions are expected to exceed the background level in every year and without a margin the whole amount above the background level can be excluded. This is basically the maximum amount that can be excluded. Thus, it seems to me as if there were a contradiction between the first sentence and the rest of the paragraph.		Accepted	Agreed, text was rephrased accordingly.
2d_0276	Federici, Sandro	2.3.9	2219	2220	delete the text in bracket, it is not needed/confusing.		Accepted	Agreed, text was deleted
2d_0277	Araki, Makoto	2.3.9.4	2224	2224	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0278	Matsui, Tetsuya	2.3.9.4	2224	2224	Is it possible to change the title to "Exclusion of Removal on Lands Affected by the Natural Disturbance Provision"?		Accepted	Agreed, sub-title was changed accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0279	Perugini, Lucia	2	2228	2228	The subsequent removals shall be excluded from accounting but they shall still be reported. In order to make this concept clear replace "This requires the assessment.." with "Therefore the Party shall report the assessment...." or something along these lines.		Accepted	Agreed, text was rephrased accordingly.
2d_0280	Canaveira, Paulo	2,3,9,8	2234	2234	Add at the end "or that the NFI is designed in a way that can provide separate outputs for these areas".		Accepted	Agreed, text was rephrased accordingly.
2d_0281	Federici, Sandro	2.3.9	2234	2234	Not all removals needs to be excluded but only that portion that exceed the expected removals for that area. A text should be added that says: "It is good practice to exclude from accounting only the portion of removals occurring on that land that did exceed the amount of removals that were expected on that land in the absence of disturbances occurred (see XXX)" see comment on row 1850		Rejected	Rejected. Para 33 a states "Any subsequent removals ..." which does not allow for this separation.
2d_0282	Garcia-Diaz, Cristina	2	2237	2237	add, after "rehabilitate the forest cover" the sentence "where appropriate", to reflect exactly what decision 2/CMP.7 says		Accepted	Agreed. Text was added: "where practicable"
2d_0283	Lund, H. Gyde	2	2237	2237	Consider changing 'forest cover' to 'tree cover'		Accepted	Agreed. Text was changed for "rehabilitate the land ..."

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0284	Garcia-Diaz, Cristina	2	2238	2252	delete. These are GPG on reporting, and not on rehabilitation practices. These practices are very country-specific, and they don't provide any useful information on estimation of GHG or reporting.		Rejected	Rejected. Text was revised to make clear that this is not GPG to rehabilitation
2d_0285	Ziche, Daniel	2.3.9.9	2242	2242	“Common examples of rehabilitation are wind-throw and forest fires.” Neither wind-throws nor forest fires are examples of rehabilitation, I suggest reformulating this sentence.		Accepted	Agreed. Sentence was deleted
2d_0286	Garcia-Diaz, Cristina	2	2261	2263	Delete, this is not a requirement of any CMP decision, and it is useless in terms of emissions/removals.		Rejected	Rejected. There is no definition of which criteria have to be reached to qualify an activity as rehabilitation anywhere in the CMP, so these guidelines should make clear for inventory compilers and reviewers that somewhere a party has to define what they believe to be rehabilitation and how this is to be judged.
2d_0287	Schlesinger, Peter	2	2261		crown cover is used, but maybe it is not correct		Accepted	Agreed. Text was changed for "forest cover"
2d_0288	Canaveira, Paulo	2,3,9,9	2264	2268	This could also be made in a similar manner with the demonstration of “temporarily unstocked”		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0289	Garcia-Diaz, Cristina	2	2264	2266	Replace the first sentence, from the begining up to "impracticable" with "When rehabilitation is not considered appropriate, it is good practice to provide transparent information justifying this consideration".		Rejected	Rejected. The wording is consistent with the wording in 2CMP.7
2d_0290	Searson, Matt Searson		2264	2268	If a party chooses not to rehabilitate an area affected by natural disturbances where it is required, the land could no longer be considered forest management because the land would no longer have forest cover and would have undergone a land-use change to another land use (eg grassland). Therefore a party should only have the option of demonstrating that rehabilitation has occurred or that rehabilitation is not required because the forest regenerates naturally.		Accepted	Agreed, text was rephrased accordingly.
2d_0291	Bellassen, Valentin	2	2265	2265	Delete "not intended and / or". Otherwise, there is a contradiction between l. 1978 and decision 2/CMP.7 §34e.		Accepted	Agreed. "not intended and/or" was deleted.
2d_0292	Garcia-Diaz, Cristina	2	2268	2268	Add at the end of the sentence "following the GPG defined in section 2,6,2,1, (discriminating between deoforestation and temporary loss of forest cover)". The criteria should be the same to distinguish these lands from deforestation.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0293	Araki, Makoto	2.3.9.4	2269	2269	I think to delete "General Guidance on" in the sub-title name. The section does not explain Specific Guidance. "Guidance" must be included in this part and this report basically.		Accepted	Agreed, "General Guidance on" was deleted.
2d_0294	Canaveira, Paulo	2,3,9,10	2269	2286	This text seems to go beyond the requirements from 2/CMP.7		Rejected	Rejected. The text is needed due to paragraph 36
2d_0295	Garcia-Diaz, Cristina	2	2269	2286	When discussing about the treatment of emissions and removals related to NDs in subsequent commitment period, its impact in the reference level should be assessed. These emissions/removals/possible changes in areas should be taking into account when developing the FMRL for the third CP.		Rejected	Rejected. We can't assume the rules (e.g. use of FMRL) in subsequent commitment periods.
2d_0296	Matsui, Tetsuya	2.3.9.4	2269	2269	Is it possible to chage the title to "Treatment of Emissions and Removals that Occur on the Lands Subject to Natural Disturbances in Subsequent Commiment Periods"?		Rejected	Rejected, title is consistent with the text

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0297	Weiss, Peter	2_3_9_10	2269	2287	Chapter 2_3_9_10 comes too early. There is not yet any specific decision on subsequent commitment periods. Decision 2/CMP7 just deals with subsequent emissions/removals after natural disturbances in the commitment period (para 33). And para 36 of this decision is rather ambiguous and may be interpreted in a controversial manner (e.g. emissions/removals due to natural disturbance should be 1) accounted in subsequent commitment periods or 2) non-accounted also in the subsequent CPs or 3) only post disturbance removals in subsequent CPs should not be accounted or 4) para 36 just indicates the need of consistency between accounting of emissions/removals due to natural disturbances and the time when they occur with respect to the following CPs without specifying how they should be treated in following CPs ?). So, the chapter should be limited to a guidance for the need of an identification of legacy emissions/removals due to natural disturbances - if the provision was used - in subsequent CPs).		Accepted	Agreed, text was rephrased accordingly.
2d_0298	Beets, Peter		2273	2286	Still not clear how to account for legacy effects in the event that a country has elected to exclude emissions that gave rise to these legacy effects.		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0299	Herold, Anke	2.3.9	2273	2286	The legacy effects described in this section will have impacts on recalculations and how recalculations are performed when natural disturbances have been excluded. Neither in this section, not in the section 2.4.2 on recalculation it is explained how the natural disturbance provisions affect recalculations. Due to the legacy effects recalculations may be more complicated if natural disturbances provisions were applied in previous years. It would be useful to add related thoughts and guidance.		Accepted	Agreed, text was rephrased accordingly.
2d_0300	Shimabukuro, Yosio Edemir		2275	2275	legacy affects ---- effects		Accepted	Agreed, text was rephrased accordingly.
2d_0301	Lund, H. Gyde	2	6415	6419	Consider adding URL http://www.sciencedirect.com/science/article/pii/S037811270900615X		Accepted	Agreed, text was rephrased accordingly.
2d_0302	Lund, H. Gyde	2	6420	6420	Should there be () around the year as with the previous referenece. Consider being consistent with all refernces.		Noted	This is for Cluster 1
2d_0303	Lund, H. Gyde	2	6424	6426	Consider adding URL http://www.usu.edu/beetle/documents/Bentzetal_2010.pdf		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0304	Lund, H. Gyde	2	6429	6434	Consider providing the URL in lieu of [electronic resource].		Accepted	Agreed, text was rephrased accordingly.
2d_0305	Lund, H. Gyde	2	6429	6430	Consider adding URL http://cfs.nrcan.gc.ca/pubwarehouse/pdfs/33986.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0306	Lund, H. Gyde	2	6431	6432	Consider adding URL http://cfs.nrcan.gc.ca/pubwarehouse/pdfs/33988.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0307	Lund, H. Gyde	2	6433	6434	Consider adding URL http://www.ccfm.org/pdf/NFIDtools_2012_en.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0308	Lund, H. Gyde	2	6435	6435	The correct authors names are Congalton, R.G., Green, K. 2009 etc.		Accepted	Agreed, text was rephrased accordingly.
2d_0309	Lund, H. Gyde	2	6437	6439	Consider adding URL http://www.sysecol2.ethz.ch/Refs/EntClim/D/Dy001iw.pdf		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0310	Lund, H. Gyde	2	6440	6441	Are the quotation marks around the article title necessary. Previous citations did not include the quotes. Should be consistent.		Accepted	Agreed, text was rephrased accordingly.
2d_0311	Lund, H. Gyde	2	6440	6441	Consider adding URL http://www.sysecol2.ethz.ch/Refs/EntClim/F/Fl027.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0312	Lund, H. Gyde	2	6445	6446	Consider adding URL http://www.publish.csiro.au/view/journals/dsp_journal_fulltext.cfm?nid=114&f=WFv19n8_FO		Accepted	Agreed, text was rephrased accordingly.
2d_0313	Lund, H. Gyde	2	6450	6452	Consider adding URL http://oldsmokeys.org/Bulletin%20Board/wellread%20120130.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0314	Lund, H. Gyde	2	6453	6455	Consider adding URL http://www.ccfm.org/pdf/cwfs_analysis_en_web.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0315	Lund, H. Gyde	2	6456	6459	Shouldn't the editors (Penman J et al...) be listed as the authors instead of the IPCC?		Noted	This is for Cluster 1

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0316	Lund, H. Gyde	2	6460	6461	Shouldn't the editors (Eggleston HS et al...) be listed as the authors instead of the IPCC?		Noted	This is for Cluster 1
2d_0317	Lund, H. Gyde	2	6461	6461	Should the editors names be all in caps? Consider being consistent.		Noted	This is for Cluster 1
2d_0318	Lund, H. Gyde	2	6462	6464	Consider adding URL http://www.airies.or.jp/publication/ger/pdf/07-01-07.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0319	Lund, H. Gyde	2	6465	6465	Cryptomeria japonica should be in italics.		Accepted	Agreed, text was rephrased accordingly.
2d_0320	Lund, H. Gyde	2	6474	6476	Consider adding URL http://www.sefs.washington.edu/classes.esc.401/MtnPineBeetleClimChangeNature08.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0321	Lund, H. Gyde	2	6481	6484	Delete this reference. Previously listed at 6470		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0322	Schlesinger, Peter	2	6487		"Lilles and" should be "Lillesand"		Noted	This is for Cluster 1
2d_0323	Lund, H. Gyde	2	6489	6492	Consider adding URL http://dspace.unitus.it/dspace/bitstream/2067/2067/1/FOREC_O_lindner.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0324	Lund, H. Gyde	2	6496	6496	Choristoneura pinus pinus should be in italics		Accepted	Agreed, text was rephrased accordingly.
2d_0325	Lund, H. Gyde	2	6497	6499	Consider adding URL http://andrewsforest.oregonstate.edu/pubs/pdf/pub4664.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0326	Lund, H. Gyde	2	6500	6508	Consider adding URL http://www.saber.ula.ve/dspace/bitstream/123456789/27334/1/drought_sensitivity.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0327	Lund, H. Gyde	2	6509	6511	Consider adding URL http://www.montana.edu/hansen/documents/labreadings2011/raffa%20et%20al.%202008.pdf		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0328	Lund, H. Gyde	2	6512	6516	Consider adding URL http://www.ipcc-nggip.iges.or.jp/meeting/pdfiles/0905_MLP_Report.pdf		Noted	This is for Cluster 1
2d_0329	Lund, H. Gyde	2	6517	6519	Consider adding URL http://lubies.ulb.ac.be/offprint/2006Rouault.pdf		Accepted	Agreed, text was rephrased accordingly.
2d_0330	Lund, H. Gyde	2	6522	6524	Consdier adding URL http://journals.sfu.ca/coaction/index.php/tellusb/article/download/16762/18704		Noted	This is for Cluster 1
2d_0331	Lund, H. Gyde	2	6522	6524	This is also listed at 6552 - 6554.		Noted	This is for Cluster 1
2d_0332	Schlesinger, Peter	2	6525		Tomppo et al is in refs but is not used in the document,		Accepted	Agreed, text was rephrased accordingly.
2d_0333	Lund, H. Gyde	2	6527	6528	Consider adding URL http://iopscience.iop.org/1748-9326/2/4/044003/pdf/1748-9326_2_4_044003.pdf		Accepted	Agreed, text was rephrased accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
2d_0334	Lund, H. Gyde	2	6530	6530	Fagus crenata should be in italics		Accepted	Agreed, text was rephrased accordingly.