

<Review comments on First Order Draft of KP Supplement: Section 2.8>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0001	Rogiers, Nele	2.8	4148		Section 2.8 is generally very long. We propose to shorten the text. E.g. L4473-4478 - redundancy in text: "... this method corresponds to an estimate of no change in HWP carbon stocks As the annual change in carbon stock in HWP is zero"		Accept with modifications	We addressed redundancies and shortcomings of the text as identified with the aim to provide clear guidance.
2h_0002	Rogiers, Nele	2.8	4148		In section 2.8 we would welcome a description explaining the consistency of accounting for HWPs from salvage logging in the case of natural disturbances.		Accept	We addressed this issue the relevant section
2h_0003	Skog, Kenneth	2	4148	4148	The guidance in section 2.8 on HWP is very complex. I'm thinking it will be critical to provide a spreadsheet that allows for calculations to be made using the Tier 2 method provided the country can provide the needed data. There multiple qualifications on when and how to compute HWP contribution by land source, previous accounting method for forest carbon, start date of data, and others. A spreadsheet would do the sorting in accordance with the guideline you intend in section 2.8. I would suggest building on the spreadsheet provided with the 2006 IPCC Guidelines for GHG Inventories.		Reject	This will not be possible to do due to time constraints and also because as there is no relevant literature available.
2h_0004	Weiss, Peter	2.8	4148		There are several linguistic shortcomings in the HWP chapter which need to be corrected. For a better understanding of the methods the English of the chapter should be also improved with support of a native speaker. Repeating and adding certain terms instead of just providing links to chapters/tables may make the chapter more readable.		Accept with modifications	We addressed shortcomings of the text as identified with the aim to provide clear guidance.
2h_0005	Sperow, Mark	2.8	4149	4166	Should a discussion of exported wood products be discussed explicitly here briefly? They are addressed later, but it would be nice to have something here that addresses them.		Reject	In our opinion, this discussion does not belong to the introduction text.

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2h_0006	Tonosaki, Mario	2.8	4149	4150	In this context "CO2 emissions" is negative stock change and removals is positive stock change. The word "emission" is sometime confusing with CO2 emission from wood combustion etc.. CO2 additions to the atmosphere may be better phrase.		Reject	The wording used follows international agreed terminology (cf. IPCC 2006 GL).
2h_0007	Penman, Jim	2	4149	4153	Move the paragraph to after 3rd paragraph		Reject	The current order provides straight forward introduction of the chapter aims and decision 2/CMP.7 has been introduced earlier in this supplementary guidance.
2h_0008	Galinski, Wojciech	2.8	4154	4160	Proposal to delete lines 4154 - 4160. They may be not relevant in the context of 2/CMP.7		Reject	This is introduction text which helps to understand the meaning of the whole chapter.
2h_0009	Penman, Jim	2	4154	4154	Change "To date various accounting approaches have been proposed to estimate and report HWP contribution"to "To date various accounting approaches have been proposed to estimate and report carbon stock changes and CO2 emissions and removals associated with HWP (the HWP contribution)"		Accept with modifications	No need to change wording as the suggested change of the order of sentences has been rejected and "HWP contribution" has been defined (see comment 2h_0007). However, we addressed shortcomings of the text as identified and improve the wording in order to provide clear guidance.
2h_0010	Penman, Jim	2	4159	4159	"is" instead of "shall be"		Accept	We revised text accordingly.
2h_0011	Christopherse n, Øyvind	2.8	4161	4162	Please consider to rephrase this sentence to make it more clear - Imported HWP shall not be accounted for by the importing Party. Please also give some more guidance on how to treat exported HWP.		Reject	This level of detail does not belong to the Introduction text - details are to be found in the relevant sections.

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2h_0012	Tonosaki, Mario	2.8	4166		It will be necessary to explain how to treat the emissions prior to the second commitment period after the line 4166 by adding "Following the decision 2/CMP.7, emissions that occur during the second commitment period from harvested wood products removed from forests prior to the start of the second commitment period shall also be accounted for, and emissions from harvested wood products already accounted for during the first commitment period on the basis of instantaneous oxidation shall be excluded."		Reject	This level of detail does not belong to the Introduction text - details are to be found in the relevant sections.
2h_0013	Garcia-Diaz, Cristina	2	4167	4236	<p>A differentiation needs to be made: Forest Management: Following decision 2/CMP.7, para 28, accounting shall be on the basis of instantaneous oxidation, except (para 16) if the FMRL has been constructed using projections. Only in that case, HWP shall be accounted on the basis of the change in the HWP, and the Party will need to check the availability of transparent and verifiable data (paragraph 29).</p> <p>The case of article 3.3. is different. for D, Inst. Oxid shall be applied. For AR, inst. oxidation shall be applied (para 28), but if transparent and verifiable info is available (para 29), Party shall use tier 2 or 3.</p> <p>This condition should be reflected in section 2.8.1., and in decision tree 2.8.1. , and in figure 2.8.3.</p> <p>For wood coming from other activities or uses, it shall be considered a reduction in the carbon stocked in the place it was removed, but it won't enter the HWP system as established in 2/CMP.7, therefore, it should not be mentioned in this chapter.</p>	Attachment_2h_0013.pdf	Reject	There are three parts to this answer: 1) There is no differentiation in the treatment of HWP from FM and ARD : Decision 2/CMP.7 Paragraph 29 states that accounting shall be on the basis of change in HWP "provided transparent and verifiable activity data are available". Paragraph 16 only clarifies that accounting shall be on the basis of change in HWP pool in case FMRL including HWP is based on a projection. 2)The condition of transparent and verifiable data is reflected in the decision tree. 3) HWP from sources other than "forests" is discussed due to the FAO definition of IRW

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2h_0014	Woodfield, Michael	2	4167		Comment - the steps and decision tree are both useful but don't work together as well as they might. Both are labelled as ways of selecting the right tier but don't work in the same way - I found myself trying to reconcile the information/instructions between the two.		Accept	The description of STEPS and the decision tree are meant to be complementary. We introduce references to the described STEPS in Figure 2.8.1 with the aim to improve possibility to reconcile the information between the text and the decision tree and provide clear guidance.
2h_0015	Penman, Jim	2	4167	4167	"the" before HWP		Accept	We revised text accordingly.
2h_0016	Penman, Jim	2	4169	4170	delete "which give guidance on choosing the adequate tier method for the estimation"as it is redundant		Accept	We revised text accordingly.
2h_0017	Puolakka, Paula	2.8.1	4173	4236	The chapter is not easy to read. The decision tree is clear, but it doesn't work well with the written steps. Maybe the step numbers could be included in the decision tree or the decision tree could be edited so that it clearly consists of 3 steps?		Accept	The description of STEPS and the decision tree are meant to be complementary. We introduce references to the described STEPS in Figure 2.8.1 with the aim to improve possibility to reconcile the information between the text and the decision tree and provide clear guidance.
2h_0018	Penman, Jim	2	4176	4176	Add "are available" after "activity data"		Accept	We revised text accordingly.
2h_0019	Penman, Jim	2	4177	4177	Delete "are available" and add "To meet this requirement countries should:"		Accept	We revised text accordingly.

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2h_0020	Galinski, Wojciech	2.8.1	4178	4181	Why national sources of data are not called for here? Please take into account that the FAO data are rooted in national data. What is more, this approach affects sovereignty of countries. It forces them to use foreign data.		Reject	The particular paragraph asks to verify whether "transparent and verifiable" data are available. As mentioned, those data are submitted by countries by means of the annual Joint Forest Sector Questionnaire of ITTO, FAO, UNECE and Eurostat. The guidance provided follows Decision 2/CMP.7 which allows to account for HWP on basis of the change of the pool "provided transparent and verifiable" data are available only. Application of data could be country-specific or data from international databases (cf. STEP 3).
2h_0021	Penman, Jim	2	4178	4178	Remove "In order to verify whether your country complies with this mandatory requirement"		Accept	We revised text accordingly.
2h_0022	Shimabukuro, Yosio Edemir		4179	4179	the Food and Agricultural Organization --- Agriculture Organization		Accept	We revised text accordingly.
2h_0023	Penman, Jim	2	4182	4182	Remove "In case your country complies with this requirement", because this is the reverse of the usual order		Accept	We revised text accordingly.
2h_0024	Federici, Sandro	2.8.1	4188	4190	HWP may also be generated from trees outside forest (see FAO classification). Further HWP should be classified according to the associated KP activity (not the land use). It is therefore suggested to redraft as follows: "Check whether HWP categories to be used in the calculation originate from lands and unit of lands that are accounted for by your country and allocate HWP to the particular activity accounted under Article 3, paragraphs 3 and 4,..."		Accept with modifications	The decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". Thus, guidance is needed to separate HWP from "forests" and HWP from "non forests". The relevant guidance is given in sections 1.2 (Fig 1.1) and 2.8.1.2.

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2h_0025	Garcia-Diaz, Cristina	2	4190	4190	replace "particular forest land use category" with "particular forest related activity". When talking about HWP here, we are refering to HWP from forests under ARD and FM, the reference to "activities" instead of "land uses" is more appropriate.		Accept	We revised text accordingly.
2h_0026	Federici, Sandro	2.8.1	4191	4191	HWP can be generated and accounted also from trees outside forests (indeed Italy is reporting all poplar plantations under cropland). It is suggested to repolace the word "forests" with "lands and unit of lands"		Reject	The decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". Current wording reflects 2/CMP.7 decision language. HWP from non-forest activities thus should not enter the accounting framework
2h_0027	Skog, Kenneth	2	4192	4194	Please clarify what is meant by "...methods to be used for the estimation depending in the purpose of the use..." What are the purposes you are refering to?		Accept with modifications	We will rephrase the sentence in order to aim to provide clear guidance.
2h_0028	Federici, Sandro	2.8.1	4196	4201	In figure 2.8.1 replace "...originate from forests which are accounted for..." with "...originate from lands and units of land which are accounted for...", see comment to row 4191. Further, replace "...and allocate to forest land use category..." with "...and allocate to activity accounted under Article 3, paragraphs 3 and 4,...", see comment to rows 4188-4190		Accept with modifications	In line with decision 2/CMP.7 paragraph 27 "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework. Changes have been made to make it more clear in the particular boxes of Figure 2.8.1.
2h_0029	Garcia-Diaz, Cristina	2	4196	4200	Modify the decision tree according to comment to lines 4167 to 4236 (an indicative proposal has been sent with this file)		Reject	Please see answer to comment 2h_0013

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2h_0030	Skog, Kenneth	2	4196	4200	<p>It's not clear to me what HWP amounts some other question in figure 2.8.1 are referring to. What is the difference in the the kinds of data that are being referred to by the first and second questions (I'm going top to bottom). In the first question are you referring to availability of data on sawnwood, panels, pulp, and paper/ paperboard production and trade? Or are you asking about roundwood and pulp production and imports and exports? It seems question 1 could be "Are transparent and verifiable data available on industrial roundwood and pulp production, imports and exports?"</p> <p>Question 2 could be "Is data available on sawnwood, wood panel and paper/paperboard production, and trade? " If these are not the questions you intend what are you asking. Are you allowing fo the chance that countries may have different categoies of feedstocks (versus industrial roundwood and pulp) or different semi-finished products? Please be as simple as possible in specifying questions. Is the third question "Do HWP data cover (include?) wood rempoved from forests which are accounted for by your country under Articles 3.3 and 3.4? It seems that you want to say yes even if some of the data goes beyond harvest from the named forest areas. Is the 4th question about deforestation really two quesitons "Does some of the HWP amounts originate from deforestation (D)? Does some of it origininate from other forests? (you answer each question at this point and go either way in response to each question and use the Teir 1 or Teir 2 for each question. Is this your intent?</p>		Reject	We addressed shortcomings in the text as identified with the aim to provide clear guidance

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2h_0031	Penman, Jim	2	4196	4200	Figure 2.8.1. Although one can work it out, I think it would be clearer if there were more arrows indicating the direction of consequences, e.g. on the connections leaving the rhombuses leftwards. The 4th rhombus seems to suggest that HWP originating from D can be accounted. To avoid this misinterpretation please insert '(Instantaneous oxidation)' below 'Tier 1' in the bottom left hand rectangle.		Accept	We revised Figure 2.8.1 accordingly.
2h_0032	Weiss, Peter	2.8.1	4199		Figure 2.8.1: A futher choice should be included depending on the possibility to calculate the HWPs originating from domestic harvest. It may be impossible to calculate the HWPs from domstic harvest on basis of the available information which should have the consequence of Tier 1 estaimates.		Reject	Decision 2/CMP.7 only requires transparent and verifiable activity data for specified HWP categories.
2h_0033	Weiss, Peter	2.8.1	4199		Figure 2.8.1: The decision tree is not fully correct because, for instance, a party must not use tier 1 for HWP that originate from other countries, but this party doesn't estimate any related emissions/removals from these HWPs (please have a look at the 3rd box from the top in the decision tree)		Reject	The decision tree is in line with Decision 2/CMP.7. The description of STEP 2 excludes imports
2h_0034	Federici, Sandro	2.8.1	4203	4203	Replace "forests" with "lands and unit of lands accounted for Article 3, paragraphs 3 and 4, activities", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 specifies that only "HWP removed from forests which are accounted for under 3.3 and 3.4" shall be considered (Paragraph 27).
2h_0035	Wikberg, Per-Erik	2	4203	4205	Sentence 2 should be: "The default assumption is that domestically harvested IRW represents the feedstock for the subsequent processing of the semi-finished product categories SW, WBP and paper production." The term domestic IRW may be interpreted as domestically consumed IRW, which doesn't include exported IRW but includes imported IRW.		Reject	The interpretation expressed in this comment is correct as the default assumption is that "domestically consumed IRW represents the production feedstock for the subsequent processing of the semi-finished product categories sawnwood and wood panels."

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2h_0036	Federici, Sandro	2.8.1	4206	4209	Replace "...originating from afforestation, reforestation and deforestation (ARD) under Article 3 paragraph 3 and forest management (FM) under Article 3 paragraph 4, as the methods..." with "...originating from each accounted activity under Article 3 paragraphs 3 and 4, as the methods...", see comment to rows 4188-4190		Reject	Current text is in line with Decision 2/CMP.7 paragraph 27 language.
2h_0037	Galinski, Wojciech	2.8.1	4206	4209	AR is not mentioned in Figure 2.8.1		Reject	AR is implicitly included in Figure 2.8.1
2h_0038	Penman, Jim	2	4206	4206	Remove " afforestation, reforestation and" and "ARD" because the decision tree seems to indicate that it is D, not ARD that is treated differently		Reject	The statement refers to the method to be applied for calculating HWP contribution according to the activity (e.g. AR since 1990 as compared to FM incl historic pool)
2h_0039	Federici, Sandro	2.8.1	4211	4211	Replace "...to the relevant forest land use category..." with "...to the relevant activity accounted under Article 3, paragraphs 3 and 4,...", see comment to rows 4188-4190		Accept with modifications	We revise text accordingly.
2h_0040	Garcia-Diaz ,Cristina	2	4211	4211	see comment to line 4190. Refer to ARD and FM, and not to land use categories.		Accept with modifications	We revised text accordingly.
2h_0041	Garcia-Diaz ,Cristina	2	4215	4215	To make the GPG more readable, references to concrete paragraphs of CMP decisions should be avoided where possible, and the concrete text should be included. In this case, replace "which again have to comply with specific requirements" and the footnote with "provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate as the default first-order decay function provided in section 2.8.3."		Accept with modifications	We revised text accordingly, but see the need to keep references to concrete paragraphs of CMP decisions.

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2h_0042	Garcia-Diaz, Cristina	2	4217	4218	"under certain circumstances and for specific parts of the HWP pool" doesn't seem to be very explicit for GPGs. It would worth it to specify the circumstances where a party can use Inst. Oxid. (when the FMRL is not based on projection) and which specific part of the HWP (SWDS and bioenergy)		Reject	The paragraph is intended to give initial guidance on the steps to follow when estimating HWP; detailed guidance is given in relevant sections (here: 2.8.2)
2h_0043	Penman, Jim	2	4217	4217	Replace "that" with "and"		Accept	We revised text accordingly.
2h_0044	Wikberg, Per-Erik	2	4226	4227	The last sentence implies that steps 2 must be used in Tier 3, correct?		Accept	This is correct.
2h_0045	Penman, Jim	2	4228	4228	Replace "its" with "their"		Accept	We revised text accordingly.
2h_0046	Woodfield, Michael	2	4231		Does one necessarily do Step 3.4 if step 3.3 is successful? Might STEP 3.4 read 'If STEP 3.3 is not successful...'		Reject	Additional text has been included to clarify the implementation of all steps to be considered.
2h_0047	Penman, Jim	2	4235	4235	Remove "Detailed"		Accept	We revised text accordingly.
2h_0048	Skog, Kenneth	2	4237	4237	This section seems to be more complex than needed. I should focus on telling the reader when they can answer yes to the first and second questions in figure 2.8.1. You frame two parts of this section with beginng sentences "You can answer yes to question 1 in figure 2.8.1 if data is available on" and You can anwser yes to question 2 in figure 2.8.1 if data is available on" Please make this as simple as possible for the reader.		Reject	The level of detail in this section is needed to explain the classification of HWP thereby avoiding e.g. double counting
2h_0049	Penman, Jim	2	4239	4239	Remove "key" and "the HWP contribution in their accounting"		Accept with modifications	To remove "the HWP contribution in" would change the intended meaning of the sentence referring to decision 2/CMP.7 text language (para 27). However, we change the sentence with the aim to provide clear guidance.

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2h_0050	Penman, Jim	2	4241	4241	Should make clear somewhere that these references in footnotes refer to paragraphs in the Annex to 2/CMP.7		Reject	See first footnote of chapter 2.8.
2h_0051	Wang, Chunfeng	2	4251	4251	If the value chain is correct wording, or using process chain to replace?		Reject	Yes it is, as semi-finished and finished categories represent the result of value-adding processes by the forest-based industries.
2h_0052	Penman, Jim	2	4254	4254	The bottom right-hand box Figure 2.8.2 is not connected to anything		Accept	We revised the Figure accordingly.
2h_0053	Sperow, Mark	2.8.1	4256	4257	The "Other" box is not connected to any of the other boxes.		Accept	We revised the Figure accordingly.
2h_0054	Woodfield, Michael	2	4256		Does any account need to be made of the 'Slash' component? Is it likely to be significant? (Should the C be estimated according to a tier 1 approach for instance?)		Reject	Slash is included in forest carbon pool estimates and is not covered by HWP according to 2/CMP.7
2h_0055	Ngarize, Sekai	2.8.1.1	4264	4312	The definitions help define the types of product in each of the product commodities. There are some inconsistencies: for example, wooden flooring is listed as being excluded from the category of sawnwood (line 4267) – but none of the other definitions include wooden flooring. So where should this product be included? One option would be to tabulate the information between lines 4264 and 4312. A table could be created with headings of “product commodity” (e.g. sawnwood), “2/CMP.7 definition”, “type of product” (e.g. planks, beams, joists etc.), “unit” (e.g. metric tonnes), "notes and comments".		Accept with modifications	These are no inconsistencies in the product definitions, but relates to the fact that they are semi-finished products. Consequently, they (sawnwood, wood-based panels, paper and paperboard) represent production feedstock for finished products (e.g. wooden flooring). We addressed shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide information on the material flow along the process & value chain with the aim to provide clear guidance .

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2h_0056	Rogiers, Nele	2.8.1.1	4264	4270	Definition of "Sawnwood": it should be specified from which stage wood is declared as "sawnwood" in order to avoid the possibility that parties could account for exported roundwood by just cutting the round wood into two pieces and declaring it as "sawnwood". More generally, we would appreciate a clear indication about whether it is allowed to account for exported roundwood, and if so under which conditions (e.g. traceability of wood use in the importing land to avoid the accounting loop-whole of wood for energy, provide transparent and verifiable data). A possible example: country A exports industrial roundwood to country B. Country A accounts for this industrial roundwood believing that this roundwood is used for constructing purposes. Country B decides to burn the wood and use it for energy purposes.		Reject	Definitions are internationally agreed and provided by FAO (e.g. on sawnwood, see the particular definition). Roundwood is not covered by the specified HWP categories. Guidance is provided by the definitions.
2h_0057	Woodfield, Michael	2	4267		Are the excluded items treated under 'Other'? (where is guidance on that?)		Reject	It depends on the item; e.g. wooden flooring is included under "finished products", whereas items such as "electricity poles" are included under "Other" and therefore not covered by Decision 2/CMP.7
2h_0058	Penman, Jim	2	4270	4270	Add "Countries may include these excluded categories under sawnwood for the purposes of 2/CMP.7 provided data are available that meet the other good practice requirements set out here". This a text for consideration. In my view it is strange to exclude these categories.		Accept with modifications	We addressed potential shortcomings in the differentiation of product classes as identified with the aim to provide clear guidance.
2h_0059	Kim, Raehyun	2	4271	4271	It is better to Insert "decision" before "2/CMPP.7".		Accept	We revised text accordingly.

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2h_0060	Araki, Makoto	2.8.1.1	4272		I think that it will be kind to show the definition of plywood, particle board and fibreboard.		Reject	As the FAO definitions are easily accessible we restricted the definitions provided here to those deemed important to include in the text.
2h_0061	Tonosaki, Mario	2.8	4272		It will be kind to show the definition of plywood, particle board and fibreboard.		Reject	As the FAO definitions are easily accessible we restricted the definitions provided here to those deemed important to include in the text.
2h_0062	Tsutomu, Takano	2.8	4272		Is it not necessary for the definitions for plywood, particle board and fibreboard?		Reject	As the FAO definitions are easily accessible we restricted the definitions provided here to those deemed important to include in the text.
2h_0063	Radunsky, Klaus	2	4273		It is suggested to include those definitions (like other ones) in the next version of the draft in order to enhance the user-friendliness and clarity.		Reject	As the FAO definitions are easily accessible we restricted the definitions provided here to those deemed important to include in the text.
2h_0064	Kim, Raehyun	2	4274	4274	It is better to Insert "decision" before "2/CMPP.7".		Accept	We revised text accordingly.
2h_0065	Penman, Jim	2	4282	4283	"therefore fall under the definition of finished wood products (see below)" - Unclear what this implies for inclusion under 2/CMP.7		Accept	We addressed shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide more information on the material flow along the process & value chain with the aim to provide clear guidance.
2h_0066	Tonosaki, Mario	2.8	4295		It will be more understandable to move this line after the line 4253.		Accept with modifications	We addressed shortcomings in the text concerning the differentiation of product classes with the aim to provide clear guidance (e.g. by introduction of reference to the definitions in line 4248) .
2h_0067	Woodfield, Michael	2	4298		...from natural XXX, Is a word missing?		Reject	The definition is quoted directly from the FAO: it addresses natural losses (incl. e.g. natural disturbances)

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2h_0068	Penman, Jim	2	4314	4314	Please define "HS"		Accept with modifications	See section 2.8.1.1
2h_0069	Penman, Jim	2	4318	4318	Remove "In consequence"		Accept with modifications	We connect this paragraph to the previous paragraph in order to increase readability of the text.
2h_0070	Penman, Jim	2	4319	4319	Replace "is" with "may be" since the next para says one can also use country-specific data		Accept with modifications	It is the intention of the sentence to define the availability of HWP data in databases of international organizations as the qualifier to account for HWP on the basis of changes in the HWP pool (cf. decision 2/CMP.7 paragraph 27). However, we addressed shortcomings in the text concerning the differentiation of product classes with the aim to provide clear guidance.
2h_0071	Weiss, Peter	2.8.1.1	4320		Since tier 3 methods also allow suited country-specific activity data that may stem from national statistics the good practice guidance here should not be limited to "public available data of international organisations".		Reject	The intention of the sentence is to check the availability of "transparent and verifiable data" for the default categories as required by 2/CMP.7. Country-specific data still could be used.
2h_0072	Penman, Jim	2	4320	4320	"publicly" instead of "public"		Accept	We revised text accordingly.
2h_0073	Penman, Jim	2	4324	4325	Add a sentence "Country specific data may be useful in including the exclusions identified above from the international statistics that still fall under the three categories identified in 2/CMP.7". This is a suggestion to allow inclusion of the oddly excluded categories.		Accept with modifications	We addressed shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide more information on the material flow along the process and value chain with the aim to provide clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0074	Federici, Sandro	2.8.1	4326	4327	It is suggested to delete: "domestic forest". HWP may be produced from trees outside forest; further all the KP-LULUCF activities are domestic		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". Thus, only HWP originating from activities ARD and/or FM enter the accounting framework.
2h_0075	Federici, Sandro	2.8.1	4328	4328	Replace "forests" with "lands and unit of lands", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". Thus, only HWP originating from activities ARD and/or FM enter the accounting framework.
2h_0076	Penman, Jim	2	4328	4328	"Remove "shall"		Accept with modifications	Text refers to 2/CMP.7 decision language. However, we addressed potential shortcomings of text as identified with the aim to provide clear guidance.
2h_0077	Garcia-Diaz, Cristina	2	4329	4329	Add, at the end of the line, after "carbon in imported HWP" the sentence "as well as carbon proceeding from other land uses or activities, such as cropland management" and then the sentence continues "shall be excluded". This is to make sure that wood coming from lands that are classified as crops by a Country (cherry plantations, walnut tree plantations,... can be classified as croplands if a Party decides so) is not entering the HWP pool.		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". The provided guidance in chapter 2.8 reflects that.

<Review comments on First Order Draft of KP Supplement: Section 2.8>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0078	Federici, Sandro	2.8.1	4335	4335	In figure 2.8.1 replace "...originating from forests which are accounted for by your country under particular forest land use category." with "...originating from lands and units of land which are accounted for under particular Article 3, paragraphs 3 and 4, activities.", see comment to row 4191 and to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework
2h_0079	Wikberg, Per-Erik	2	4336	4385	There's no guidance on how exported IRW should be treated. Exported IRW should be included, and if there is no data on how exported IRW is used by the importing country, it could be assumed that exported IRW is used the same way as domestically consumed IRW.		Reject	Roundwood is not covered by the specified HWP categories according to 2/CMP.7 para 27 as it represents production feedstock e.g. for sawnwood or pulp. "Transparent and verifiable" data is needed to account on the basis of the change in the HWP pool and assumptions are not appropriate. We addressed potential shortcomings of the text as identified with the aim to provide clear guidance.
2h_0080	Wikberg, Per-Erik	2	4336	4385	There's no guidance on how paper from recovered paper should be treated. If paper made of recovered paper shall be excluded, production of pulp from raw material of domestic origin, domestically and abroad, could be used as inflow to the paper products pool instead of the production of paper. That would exclude paper made of recovered paper, and it would include paper produced abroad from exported pulp. If paper made of recovered paper shall be included, adjustments should be done to exclude paper made of recovered paper of non-domestic origin (recovered paper from imported paper).		Reject	Just like "pulp", "recovered paper" is raw material for commodity "paper and paperboard". Thus the aggregate commodity "paper and paperboard" implicitly includes fibre from "recovered paper". This is correct and intended as carbon stock is to be estimated. "Pulp" in cannot be put on the same level as "paper" as pulp is production feedstock for "pulp". We addressed potential shortcomings of the text as identified with the aim to provide clear guidance.

<Review comments on First Order Draft of KP Supplement: Section 2.8>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0081	Wikberg, Per-Erik	2	4336	4385	If data permits, IRW should be split into pulpwood and sawlogs in all calculations. Import of pulpwood shouldn't affect the domestic production of sawnwood, for instance. Other raw material should also be included, chips and wood residues.		Accept	Please take note of the FAO definition of industrial roundwood in line "The customs classification systems used by most countries <u>do not allow the division</u> of Industrial Roundwood trade statistics into the different end-use categories that have long been recognized in production statistics (i.e. sawlogs and veneer logs, <u>pulpwood</u> and other industrial roundwood". The application of more detailed and/or country-specific information would comply with a Tier 3 approach ("if data permits"). This aspect is reflected in text already (see line 4347).
2h_0082	Federici, Sandro	2.8.1	4337	4337	Replace "forests" with "lands and unit of lands", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework
2h_0083	Weiss, Peter	2.8.1.2	4338		Change "(computed from data...)" to "(for instance, computed from data...)"		Accept with modifications	The guidance intends to provide a default method for calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. In this particular sentence, the guidance on how to quantify the 'consumption' of HWP is not "an instance", but the only way to calculate domestic consumption from statistics data.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0084	Federici, Sandro	2.8.1	4339	4397	Here guidance on the treatment of HWP for the eligible article 3.4 activities has to be added. Please note that para 26 of decision 2/CMP.7 is not limited to forest-related activities, it does apply to all KP-LULUCF activities		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework
2h_0085	Penman, Jim	2	4339	4340	.."is assumed to equal the feedstock being used for the subsequent processing of the semi-finished HWP categories sawnwood"because I am not clear how this can be true if certain seemingly important categories are excluded from sawnwood		Accept	The "seemingly important categories [which] are excluded from sawnwood" (e.g. wooden flooring, mouldings) belong to finished products that are processed from sawnwood. The suggested assumption reflects the transfer of wood(carbon) along the process chain. We addressed shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide information on the material flow along the process & value chain with the aim to provide clear guidance.
2h_0086	Radunsky, Klaus	2	4340		editorial: it is suggested to substitute "your" by "the".		Accept	OK

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0087	Wikberg, Per-Erik	2	4341	4343	A large fraction is also produced from sawlogs for which about 50 % is transformed into chips.		Accept	Using chipping technology for production of coniferous sawnwood (esp. In large sawnmills) indeed results in 50% chips, which then in many cases are used for wood-based panels. The suggested guidance, however, intends to provide a default method for calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.
2h_0088	Wikberg, Per-Erik	2	4343	4346	Primarely, IRW is the feed stock for all commodities.		Accept	This is correct, but not relevant in this context as the suggested text intends to describe a default method for calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. However, we addressed shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide information on the material flow along the process & value chain with the aim to provide clear guidance.
2h_0089	Wikberg, Per-Erik	2	4355	4366	Eq. 2.8.1 excludes exported IRW, while it is included in Eq. 12.3 in 2006 GL.		Accept	This is correct, but this text provides guidance on estimation methods for HWP contribution in line with decision 2/CMP.7 (See lines 4154 to 4166)
2h_0090	Federici, Sandro	2.8.1	4363	4363	Replace "forests" with "lands and unit of lands", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0091	Tonosaki, Mario	2.8	4370		Some countries may use the data of chips for wood pulp instead of the data of wood pulp. A sentence as follows should be added, "... are available. It might be more convenient for some countries to use the data of wood chips for wood pulp instead of the data of wood pulp ".		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.
2h_0092	Weiss, Peter	2.8.1.2	4384	4385	The explanation how both factors will be used is provided by an equation at the next page of the FOD. I found somewhere else in the HWP chapter also simimilar issues: the meaning of certain parameters remain first unclear because the explaining material is found somewhen later. Therefore, I would like to give a general recommendation for the HWP chapter: If a new method/parameter etc. is introduced please provide links or references to the equations/chapters where these new issues are explained then in detail, particularly if these explaining parts come some paragraphs or pages later in the guidance.		Reject	The intention of this text section (STEP 2.1) is explained in section 2.8.1 already. However, we addressed potential shortcomings as identified with the aim to provide clear guidance.
2h_0093	Federici, Sandro	2.8.1	4388	4388	Replace "forest activities" with "activity", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework
2h_0094	Federici, Sandro	2.8.1	4392	4392	Here guidance on the treatment of HWP in the base year estimates of the eligible article 3.4 activities has to be added. Please note that para 26 of decision 2/CMP.7 is not limited to forest-related activities, it does apply to all KP-LULUCF activities		Reject	Language of sentence is in line with 2/CMP.7 decision para 27 language which states "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0095	Christopherse n ,Øyvind	Figure 2.8.3	4398	4399	The figure is difficult to understand. For instance, why is D a fraction of AR?		Accept with modifications	It is not the intention of Figure 2.8.3 to explain the quantitative allocation of overall harvested biomass. We change the title and the figure accordingly.
2h_0096	de Ligt, Rob	2.8	4398	4398	Figure 2.8.3 appears to indicate that the only forest land accounted for under Article 3.4 would be subject to Forest Management (FM) activity. This is not the case, forest land can also be subject to cropland management and grazing land management activities. this figure and associated text should be changed to allow for HWP begin produced from land that is subject to Forest Management, Cropland Management and Grazingland Management (as well as Art. 3.3 activities).		Accept with modifications	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework. However, we revised Figure 2.8.3 with the aim to provide clear guidance.
2h_0097	de Ligt, Rob	2.8	4398	4398	Figure 2.8.3 should be modified so that it can be read independently of text - abbreviations such as FM should be spelt out as forest Management.		Accept with modifications	We change the figure accordingly.
2h_0098	Federici, Sandro	2.8.1	4398	4399	Here guidance on the treatment of HWP for the eligible article 3.4 activities has to be added. Please note that para 26 of decision 2/CMP.7 is not limited to forest-related activities, it does apply to all KP-LULUCF activities		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework.
2h_0099	Federici, Sandro	2.8.1	4398	4399	Under deforestation there are not forest accounted for. So it is suggested to delete in the D box the following text: "Forests accounted for under"		Reject	The current text refers to Decision 2/CMP.7 language: "HWP resulting from deforestation shall be accounted for on the basis of instantaneous oxidation."

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0100	Garcia-Diaz, Cristina	2	4398	4399	this graph doesn't reflect the right allocation of carbon in harvest. AR and FM can use, under circumstances explained in comments to lines 4167 to 4236 above, apply instantaneous oxidation, and that is not reflected in figure 2.8.3.		Accept with modifications	It is not the intention of Figure 2.8.3 to explain the quantitative allocation of overall harvested biomass. We change the title and the figure accordingly.
2h_0101	Skog, Kenneth	2	4400	4402	If a country has data on HWP from FAO to answer yes questions 1 and 2 in fig 2.8.1 and the country accounts for some combination of AR or FM or D land then fig 2.8.1 directs them to partition the harvest into AR, FM and D categories. What is this sentence telling them about how to do that. It says if there are no country-specific approaches to make the divisions among AR, FM and D sources then "... the estimate shall be based on the harvest volumes associated with the particular activity." What does this mean. If they have no country-specific data to make the division how do they do this??? In my view this is a critical issue where guidance is needed. You should clearly name the possible ways you could envision that a country could subdivide and allocate harvest (as needed for equation 2.8.3). More later in another comment.		Accept	Further guidance on how to estimate annual harvest amounts originating from particular forest activities ARD and FM is provided.
2h_0102	Federici, Sandro	2.8.1	4401	4401	Replace "...ARD and/or FM..." with "...Article 3, paragraphs 3 and 4, activities...", see comment to rows 4188-4190		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework.
2h_0103	Tonosaki, Mario	2.8	4401		It may be more friendly to replace the expression "..., the estimates shall be based ..." by "..., the estimates are encouraged to be based ...".		Accept with modifications	We revised text in the light of the proposal.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0104	Penman, Jim	2	4401		Add " it is good practice to base" after "..FM" and remove "shall be based on "		Accept	We change the text accordingly.
2h_0105	de Ligt, Rob	2.8	4403	4417	This paragraph includes references to Chapter four of the GPG LULUCF. These references should be updated to be relevant to the current draft of Chapter 4 of the GPG LULUCF.		Accept	We revised the text accordingly.
2h_0106	de Ligt, Rob	2.8	4403	4417	This paragraph includes footnoted references to various Paragraphs. It is not clear in which document these Paragraphs are located. These references should be revised and updated to IPCC standard.		Reject	See first footnote of chapter 2.8.
2h_0107	Federici, Sandro	2.8.1	4403	4417	Finally here the text elaborate on cropland manageemnt as potential source of wood (in the italian case, and it is not the only one, not only from short rotation plantation). The fact that also other 3.4 activities may be produce harvested wood and therefore HWP has to be implemented all over the HWP section, in the figures, decision trees, equations and guidance be provided in the text.		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework.
2h_0108	Skog, Kenneth	2	4414	4414	Please indicate what a country would have to do to "demonstrate that no significant amounts of biomass [are] not originating from forests." Do they have to have surveys where harvest locations were determined and tagged as forest or non forest?		Accept	We present a default method and provide guidance on how to ensure that no biomass not originating from forests is included in the estimates.
2h_0109	Skog, Kenneth	2	4432	4432	Please explain how fig 2.8.2 would help in discerning the source of harvest?		Accept	We deleted the reference to Figure 2.8.2.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0110	Skog, Kenneth	2	4432	4434	<p>I scanned section 2.5.3 - It discusses estimating carbon change on A and R. Land . It states that "It is good practice to estimate emissions and removals of the harvest wood product pool associated with afforestation and reforestation activities using the guidance provided in Section 2.8 (Harvested Wood Products)" lines 3026-3028. But Sec 2.8 refers to Sec 2.5.3 for aid in estimating HWP from A and R lands. This is circular. I searched the doc of 2.6.1.2 and did not find it. Section 2.6.1 is definitions and does not seem to aid in suggesting how to subdivide harvest. Sec 2.7.2.1 is definitions as well . It seems more guidance is needed as to acceptable methods to subdivide harvest into AR, FM and D. Here is my first pass at some suggestions It seems unlikely that surveys have been done of location of harvest by AR, D or FM sources. It they have the country is in great shape, if not here are suggestions to consider. First estimate harvest from deforested land by taking info on the standing inventory at the time of harvest (must have been known to estimate carbon loss from deforestation) and the fraction that would have been removed as industrial roundwood. This fraction could be based on the ratio of industrial roundwood harvest to total removals on other land. Deduct this amount from harvest. This would leave harvest from AR and FM lands (assuming little from unmanaged land). What fraction would come from AR vs FM lands. Since AR lands since 1990 would be up to 23 years old by 2013 you could ask experts about the silviculture for lands afforested and take their estimates on when thinnings (or final harvest) would be done. If there are standard prescriptions for thinning at certain ages estimate the volume associated with such thinnings. It seems these amounts would be small in comparison to harvest from FM lands. It would not make sense to divide harvest between FM and AR lands based on area since AR lands would be so young. Currently I do not see such suggestions on how a country may estimate the AR, FM and D sources of industrial roundwood. If no suggestions are given it seems a country could suggest that no transparent and verifiable methods are available to make such a division. Does this mean that they default to tier 1 ? I would appear the burden (without suggested subdivision methods) would be on the countries to come up with a subdivision method.</p>		Accept	Further guidance on how to estimate annual harvest amounts originating from particular forest activities ARD and FM is provided.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0111	Federici, Sandro	2.8.1	4435	4438	Parties have data since 1990 on ARD, I guess they may properly calculated proportion of total harvesting for each activity. Still, how to address eligible 3.4 activities? Please consider that those activities have a base year value to be calculated. Is It conservative to include all those hwp under FM whether data does not allow to separate the portion of HWP coming e.g. from cropland? Guidance on how to manage the issue of trees outside forest in the HWP it is important since it is not intuitive how to do it.		Reject	Decision 2/CMP.7 paragraph 27 specifies that "Emissions from harvested wood products removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework.
2h_0112	Shimabukuro, Yosio Edemir		4440	4440	In order to finally obtain ---- In order to obtain		Accept	We revised the text accordingly.
2h_0113	Penman, Jim	2	4440	4440	Remove "finally"		Accept	We revised the text accordingly.
2h_0114	Araki, Makoto	2.8.1.2	4445		I think that a sentence as follows should be added, "... are available. It might be more convenient for some countries to use the data of wood chips for wood pulp instead of the data of wood pulp ", because some countries may use the data of chips for wood pulp instead of the data of wood pulp.		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.
2h_0115	Tonosaki, Mario	2.8	4445		Some countries may use the data of chips for wood pulp instead of the data of wood pulp. A sentence as follows should be added,"... are available. It might be more convenient for some countries to use the data of wood chips for wood pulp instead of the data of wood pulp "		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0116	Tsutomu, Takano	2.8	4445		In some countries, the statistics of wood chips for wood pulp is used instead of the data wood pulp. Please add as "It might be more convenient for some countries to use the data of wood chips for wood pulp instead of the data of wood pulp ".		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.
2h_0117	Araki, Makoto	2.8.1.2	4447	4454	I think that it might be more convenient for some countries to use the data of wood chips for wood pulp instead of the data of wood pulp.		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used (see lines 4343-4346). However, we adjust the text accordingly with the aim to provide clear guidance.
2h_0118	Weiss, Peter	2.8.1.2	4447	4461	Index P is also needed in $HWP_j(i)$ to be in line with the advice in lines 4462 to 4463		Reject	p is contained in j (see line 4460 and Equation box)
2h_0119	Sperow, Mark	2.8.1.2	4450	4454	The "sawnwood" is "roundwood" in equation 2.8.1, which is used to estimate this portion of the equation. Which is correct?		Reject	Dimensionless fraction of IRW to be multiplied with amounts of sawnwood result in amounts of sawnwood being produced from domestic feedstock (i.e IRW).
2h_0120	Sperow, Mark	2.8.1.2	4450	4454	Verify that the information for imports and exports is consistent and that there is no double-counting of emissions - there seems to be come inconsistency, but I cannot put my finger on exactly what it is.		Reject	This is not correct and an assumption

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0121	Federici, Sandro	2.8.1	4453	4453	The proposed way to address share of domestic feedstock for the production of paper and paperboard (i.e. multiplying the two factors calculated for roundwood and for pulp), does not work. The weight of each factor (i.e. how much of the total IRW and how much of the total Pulp contribute to the total production of paper and paperboard) is matter. Please revise the equations		Accept with modifications	We added more explanation in order to provide clear guidance on the use of Equation
2h_0122	Federici, Sandro	2.8.1	4464	4464	ARD, FM are activities not land use categories. Please revise the text and consider that also for eligible article 3.4 activities countries may have to provide estimates.		Accept with modifications	Indeed ARD and FM are no land use categories. In line with decision 2/CMP.7 paragraph 27 "emissions from harvested wood products removed from <u>forests</u> which are accounted for by a Party under Article 3, paragraphs 3 and 4, shall be accounted for by that Party only". HWP from non-forest activities thus do not enter the accounting framework. We change text accordingly.
2h_0123	Brandon, Andrea	2	4469	4471	Confusing paragraph on HWP that states it's good practice to assume HWP entering the accounting framework originating from A/R activities are derived from FM. Seems counter to decision text on accounting for emissions from HWP separately		Accept	We revised the paragraph and provide explanation on why this assumption appears to be conservative with the aim to provide clear guidance.
2h_0124	Federici, Sandro	2.8.1	4469	4471	This text needs to be clarified. It is indeed conservative to include in the FM accounting (and in the FMRL) all HWP produced in AR lands if, consequently, harvested biomass in AR lands is accounted as instantaneously oxidised. It is not clear why subsequent removals in AR lands should be lower than emissions associated to harvesting (it is true within a commitment period, but it is not true within a rotation cycle period)		Accept	We revised the paragraph and provide explanation on why this assumption appears to be conservative with the aim to provide clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0125	Skog, Kenneth	2	4469	4471	I do not follow this sentence at all. " As emissions by sources (i.e. harvest) from A and R activities will be higher than the subsequent removals of carbon on the land associated with these activities, it is a conservative approach and complies with good practice to assume that HWP entering the accounting framework originating from A and R are derived from FM." I have attempted to guess at what it is saying but cannot formulate a guess.		Accept	We revised the paragraph and provide explanation on why this assumption appears to be conservative with the aim to provide clear guidance.
2h_0126	Weiss, Peter	2.8.1.2	4469	4471	It is not clear what is meant here.		Accept	We revised the paragraph and provide explanation on why this assumption appears to be conservative with the aim to provide clear guidance.
2h_0127	Weiss, Peter	2.8.2	4474	4478	The paragraph should be restructured the other way round starting with the last sentences which deal with the "instantaneous oxidation of harvested biomass at forest site" which is the main background for "instantaneous oxidation". As a consequence of this approach there is (was - in previous CP) no more dealing with any C stock changes in the HWP pools, so - in fact - inflows and outflows in the HWP pools are (were) no more investigated, estimated and accounted (and there is no assumption - as stated in the 2nd sentence - that the release and inflow in the HWP is the same, but the approach simply stops at the C balance of the forest sites).		Reject	We favour to leave the order as is, because the primary assumption of instantaneous oxidation is that inflow equals outflow in relation to a specific pool (IPCC 1996). "This [i.e. "all carbon in biomass harvested is oxidised in the removal year"] is based on the perception that stocks of forest products in most countries are not increasing significantly on an annual basis." which means that the inflow level is not changing. As a consequence of this, this results in the same effect as if the carbon is released to the atmosphere immediately. In our understanding, the current derivation and explanation is more logic, than the proposed change.
2h_0128	Penman, Jim	2	4478	4478	Add "Paragraph 16 of 2/CMP.7 specifies that the treatment of HWP in the construction of projected forest management reference levels is required not to be on the basis of instantaneous oxidation". I think it is important to make this point here, because of the risk of inconsistency.		Accept	We revised text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0129	Somogyi, Zoltan	2	4479	4483	Please replace references to GPG with those to the IPCC 2006 GL		Reject	References to the GPG are needed to provide information on the context, as it contains an explanation for the instantaneous oxidation method.
2h_0130	Penman, Jim	2	4481	4482	Remove the "Following this decision, the mere presence of carbon stocks is excluded from the accounting" because it is a redundant		Reject	Not all inventory compilers might have this historic background, which is why the inclusion of this sentence makes it more clear.
2h_0131	Radunsky, Klaus	2	4484		footnote 107: It should be clarified that this is footnote related to paragraph 26 of the Annex to decision 2/CMP.7.		Reject	See first footnote of chapter 2.8.
2h_0132	Penman, Jim	2	4484	4484	Add "A" before "Prerequisite"		Accept	We revised text accordingly.
2h_0133	Penman, Jim	2	4486	4486	"Consequently" instead of "In consequence"		Accept	We revised text accordingly.
2h_0134	Skog, Kenneth	2	4487	4488	Should this be interpreted as saying that if you are not aware of a way to produce transparent and verifiable data that subdivides harvest by AR, FM and D sources then you use Tier 1? Or is it saying you use tier 1 if you do not have data on "HWP categories" = industrial RW, pulp, sawnwood, panels, paper/ paperboard ; production and trade? Is there a suggested default way to subdivide among AR, FM and D sources for Tier 2?		Accept with modifications	We address shortcomings in the text concerning the differentiation of product classes and their coverage by decision 2/CMP.7 and provide information on the material flow along the process & value chain with the aim to provide clear guidance .
2h_0135	Weiss, Peter	2.8.2	4487		To avoid any cherry picking, I would add "...only..." in between "...from HWP)..." and "...in case..."		Accept	We revised text accordingly.
2h_0136	Christopherse n, Øyvind	2.8.2	4494	4494	We can not find anything about HWP originating from activities other than activities under Article 3, paragraphs 3 and 4 in decision 2/CMP.7.		Accept	This is correct. We revised the text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0137	Federici, Sandro	2.8.2	4494	4494	The "HWP originating from activities other than activities under Article 3, paragraphs 3 and 4." are not accounted for as instantaneous oxidation. They simply are excluded from accounting. Please, delete this sentence		Accept	This is correct. We revised the text accordingly.
2h_0138	Garcia-Diaz, Cristina	2	4494	4494	delete. HWP originating from other activities than ARD and FM shall not be accounted for. They are not to be included in the HWP, and they are accounted as a reduction in biomass stocks in the place they were extracted.		Accept	This is correct. We revised the text accordingly.
2h_0139	Garcia-Diaz, Cristina	2	4494	4494	Add a new sentence: "A and R HWP when there are no transparent and verifiable data for the HWP categories specified in 2/CMP.7"		Reject	See lines 4484-4488.
2h_0140	Garcia-Diaz, Cristina	2	4494	4494	Add a new sentence: " HWP from FM when a FMRL has not been established based on projections"		Reject	Decision 2/CMP.7, paragraph 29 of the Annex states that "provided that transparent and verifiable activity data for the HWP categories specified [...] are available, accounting shall be on the basis of the change in the HWP pool". This does not include a differentiation in the treatment of HWP from the activities FM and ARD. Paragraph 16 only clarifies that "the treatment [i.e. estimation method and accounting] of HWP in the construction of a projected forest management reference level shall [also] be on the basis of [the change in the HWP pool, not instantaneous oxidation]. The condition for the use of the estimation method on the base of changes in the HWP pool, i.e. the availability of transparent and verifiable data as qualifier, is reflected in Figure 2.8.1. HWP from sources other than "forests" is addressed in section 2.8.1.2 "Implementation of STEP 2.2".

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0141	Brandon, Andrea	2	4498	4499	Refer to comment above, this assumption that HWP entering the accounting framework originating from A and R are derived from FM is repeated. Can this aspect of the good practice please be explained more fully?		Accept	We rephrase the sentence in order to aim to provide clear guidance.
2h_0142	Skog, Kenneth	2	4498	4501	I do not follow this sentence at all. What is the qualification " ... in the case it is assumed that HWP entering the accounting framework originating from A and R are derived from FM..." Is there a way to prepare a spreadsheet (based on the sheet provided with the 2006 IPCC Guidelines) that would automatically do what this is suggesting. It seems each country will have a significant exercise in interpreting these guidelines and implementing them in a spreadsheet. It would be a great service if you could provide such a sheet for Tier 2 calculations.		Accept with modifications	We rephrase the sentence in order to aim to provide clear guidance. A spreadsheet will not be provided, as there is no literature available yet on which this exercise could be based on. Furthermore, due to the time constraints it will not be possible.
2h_0143	Weiss, Peter	2.8.2	4498	4500	It is not clear what is meant here.		Accept	We revised text of the paragraph accordingly with the aim to provide clear guidance.
2h_0144	Federici, Sandro	2.8.2	4499	4499	"derived from FM" means included in the FM accounting (see comment to row 4469-4471)? Otherwise, on which basis are derived, which methodology applied?		Accept with modifications	We revised text of the paragraph accordingly with the aim to provide clear guidance.
2h_0145	Penman, Jim	2	4499	4499	"separately to" instead of "to separately"		Reject	A revision was deemed unnecessary.
2h_0146	Penman, Jim	2	4499	4499	"A and R and FM are combined " - Is this the meaning of the "A and R derived from FM"? Should A and R be AR&D?		Accept with modifications	We revised text of the paragraph accordingly with the aim to provide clear guidance.
2h_0147	Federici, Sandro	2.8.2	4500	4500	Replace "2.8.3" with "2.8.4"		Accept	We revised text of the paragraph accordingly with the aim to provide clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0148	Federici, Sandro	2.8.2	4501	4501	If the Party has a HWPj for AR and an HWPj for FM to which of them the HWPd is subtracted? On which basis? If the Party accounts all HWP generated from forest lands under FM (this is conservative) then it is clear that HWPd has to be subtracted from HWPj of FM		Accept	We revised text of the paragraph accordingly with the aim to provide clear guidance.
2h_0149	Radunsky, Klaus	2	4505		Editorial: It is suggested to delete "that" in order to improve clarity and grammar.		Accept	We revised text accordingly.
2h_0150	Penman, Jim	2	4511	4511	"should" instead of "shall"		Accept	We revised text accordingly.
2h_0151	Larocque, Guy	2.8.3	4518	4522	Explain the significance of the second term of equation. Why $[1 - \exp(-k)/k]$? Also, it is not evident that the value of k should be the same. Inflow(i) could be affected by other factors.		Reject	Please see IPCC 2006 and Pingoud and Wagner 2006 for more information.
2h_0152	Bianchini Jr., Irineu	2	4520	4520	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 1784).		Reject	Please see IPCC 2006 and Pingoud and Wagner 2006 for more information.
2h_0153	Penman, Jim	2	4532	4532	Does the "the particular forest activity (HWPj) " mean the three categories identified in 2/CMP.7? If so the sentence should say something like 'It is good practice to apply Equation 2.8.5 with activity data corresponding to the three categories identified in 2/CMP.7 and discussed in Section 2.8.1.'?		Accept with modifications	We revised the paragraph accordingly in order to aim to provide clear guidance.
2h_0154	Pingoud, Kim	2.8	4534	4535	Reference to Pingoud and Wagner (2006) a bit imprecise. The article strictly speaking shows that the exponential decay pattern can be calculated by Eq. 2.8.5 in case the inflow is constant in time within each time step i.		Reject	The quote was extracted directly from the article. The statement that finished products are implicitly included would not change in case other decay functions are used

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0155	Tonosaki, Mario	2.8	4535	4536	The literature should be cited for "Emissions from ... are well described by FOD".		Accept	We added the reference.
2h_0156	Tsutomu, Takano	2.8	4535	4536	It may be appropriate to include references regarding "Emissions from ... are well described by FOD".		Accept	We added the reference.
2h_0157	Rogiers, Nele	2.8	4537		We miss some guidance concerning the treatment of the amount of industrial roundwood used for the production of HWP in CP1 (accounted for as inst.ox.) because of its impact on the outflow during CP2.		Reject	During CP1, HWP were not listed as a pool covered by the Marrakesh Accords (11/CP.7) and the mere presence of carbon stocks was excluded from accounting. Thus, countries applied instantaneous oxidation for accounting (i.e. based on the assumption that HWP pool does not change and C inflow equals C outflow to and from HWP pool), which is why HWP have not been reported (i.e. no net-emissions). For further guidance please see section 2.8.2)
2h_0158	Skog, Kenneth	2	4542	4546	To me this says that the HWP contribution (change in carbon stocks in HWP) for the second commitment period need to include deductions for emissions from wood harvested prior to the second commitment period (2013). For amounts from FM this would seem to include emissions from harvest going back to 1900. For AR land it would go back to 1990 since tracking of carbon AR land begins in 1990. The limitation for AR lands make sense and is noted in lines 4554-4556.		Accept	This is correct.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0159	Skog, Kenneth	2	4557	4562	Why can a country start counting HWP emissions in 2013 if they use a FM reference level based on a BAU scenario. This construction would imply that use of that FM reference level must somehow included deductions for emissions from HWP harvested prior to 2013 in other carbon change estimates. Is this correct? The effect of starting estimates for HWP in 2013 will be that HWP contributions will be initially large (for a fixed level of harvest and production) then decline as inherited emissions increase over the years.		Reject	Historic emissions do not need to be included in the FMRL contribution of HWP because historic emissions would cancel out when they are included both in the FMRL as well as in the accounting. And yes, starting HWP estimates in 2013 only would result in an initially large HWP contribution, but this cancels out in the accounting.
2h_0160	Weiss, Peter	2.8.3	4557	4603	The method description should be improved for a better understanding		Accept	We addressed potential shortcomings as identified with the aim to provide clear guidance.
2h_0161	Wikberg, Per-Erik	2	4557	4562	Is the meaning of the paragraph that parties should treat inherited emissions from HWP the same way as in the construction of the FMRL? So if FMRL has been made using a projection representing a business as usual scenario where HWP was included with starting year 1900, then start year shall be 1900? Start year 2013 will result in a very high HWP contribution due to the non-existent pool.		Accept with modifications	The aim of the paragraph is to state that in case the FMRL is based on a projection, countries could decide to exclude inherited emissions in the estimates of the HWP carbon pool, as these emissions will cancel out in the accounting. We revised the text of the section to improve guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0162	Tonosaki, Mario	2.8	4558	4561	To exclude inherited emissions causes overestimation of HWP contribution. It is acceptable to exclude inherited emission from HWP harvested inbetween 2008-2012, because they are treated as instantaneous oxidation. But emissions from HWP before 2007 should be included. There were no reduction commitment, no efforts to be evaluated.		Reject	Historic emissions do not need to be included in the FMRL contribution of HWP as historic emissions would cancel out when they are included, both in the FMRL as well as in the accounting. During CP1, HWP were not listed as a pool covered by the Marrakesh Accords (11/CP.7) and the mere presence of carbon stocks was excluded from accounting. Thus, countries applied instantaneous oxidation for accounting (i.e. based on the assumption that HWP pool does not change and C inflow equals C outflow to and from HWP pool), which is why HWP have not been reported (i.e. no net-emissions). For further guidance see section 2.8.2.
2h_0163	Weiss, Peter	2.8.3	4560		Footnote 114 and some other footnotes: Please complete the full reference		Reject	See first footnote of chapter 2.8.
2h_0164	Penman, Jim	2	4563	4563	"separately to" instead of "to separately"		Reject	A revision was deemed unnecessary.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0165	Federici, Sandro	2.8.3	4572	4584	equation 2.8.6 simply add to the HWP pool the estimated inflow of a single year (the average annual inflow of the closest 5 years). This in practice moves the problem of Cto from year 0 to year 0-1; but the HWP pool cannot be considered to have been populated when the inflow of a single year only has been added. Whether the intention is to make Deltat(o) = 0, then the pool should be populated with a quantity of stocks for which the decaying emissions in year 0 equals the net inflow in year 0. Being the net inflow the average inflow of last 5 years from which their decay emissions for the year 0 have been subtracted = $[(1-e(-k))/k]*\text{inflow}(\text{average of closest 5 years})$ of year 0.		Accept with modifications	This is simply a proxy that the HWP pool is stabilised to a constant stock value due to constant inflow during several years before there are statistics available. Depending on the country, statistics could be available e.g. since 1961 (FAOSTAT). As a proxy the constant inflow would in this case be approximated by the average of inflows in 1961, 1962, 1963, 1964 and 1965, representing the assumed constant inflow before 1961 (1960, 1959, 1958,...). However, in case a projected FMRL is used, alternative methods e.g. presented in 2006 IPCC Guidelines for approximating the HWP pool for the time period without any activity data could be used. In case the FMRL alternative is applied the calculations of the past simply cancel each out as the past is the same both in FMRL and actual net-emissions.
2h_0166	Skog, Kenneth	2	4572	4576	This says the default is to assume inflow equals outflow. But on line 4562 it says to use inherited emissions with no reference to a default. Is the priority to use data back constructed back to 1900 using FAO data to 1961 and the 2006 guidance method to get back to 1900. Do you mean to say that if that is not possible then use a default that assumes inflow equals outflow in over a recent 5 year period?		Accept with modifications	We address potential shortcomings as identified with the aim to provide clear guidance.
2h_0167	Penman, Jim	2	4572	4572	To avoid confusion with Tier 1 delete the "default" and replace "is" with "can be"		Accept with modifications	We address potential shortcomings as identified with the aim to provide clear guidance.
2h_0168	Skog, Kenneth	2	4575	4575	It seems you mean to cite equation 2.8.5.		Accept	OK

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0169	Skog, Kenneth	2	4578	4583	Is equation 2.8.6 intended to estimate $C(t_0)$ when inflow equals outflow? I think that would be given by $C(t_0) = \text{Inflow(average)} / k$ where k is the decay rate in eqn 2.8.5. Your current equation would give a very small level of carbon stock at t_0 - a fraction of the inflow in one year. Please cite the eqn in the text to indicate that the purpose of the eqn is to estimate the stocking - $C(t_0)$ that results in inflow = outflow.		Accept	We change equation accordingly and change text with the aim to provide clear guidance.
2h_0170	Weiss, Peter	2.8.3	4578	4583	Add description of parameters below.		Reject	See paragraph above and description of parameter in Eq 2.8.5
2h_0171	Galinski, Wojciech	2.8.3	4583	4583	Bracket is not needed in equation in line 4583. Variable k is not explained.		Reject	Please see IPCC 2006 and Pingoud and Wagner 2006 for more information.
2h_0172	Skog, Kenneth	2	4585	4586	Im not sure what you mean by "corresponds to the approach to calculate missing activity data" It seems it replaces the alternate approach to estimate emissions from harvest back to 1900 when such data are not available using the assumption that recent inflow equals outflow. "Corresponds" seems to imply the methods are equivalent when they are not.		Accept with modifications	We address potential shortcomings of the text as identified with the aim to provide clear guidance.
2h_0173	Skog, Kenneth	2	4592	4594	What are the alternate approaches to choose among. Are they just the two - 1) tracking from 1900 forward, 2) assuming inflow= outflow for some more recent starting point. How would a country "demonstrate ... the way to include inherited emissions reflects best the country's circumstance." Wouldn't they just use the method to 1900 if they had data back to 1961 and the inflow=outflow method otherwise? Are you leaving it open for them to select the inflow = outflow which they may want to do if the the method back to 1900 shows inherited emissions are greater than current inflow. Are you allowing them that option?		Accept	We address this issue and change text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0174	Federici, Sandro	2.8.3	4597	4597	add the mathematical sign "-" (minus) to the CO2/C conversion factor (44/12); indeed net increases in carbon stock correspond to net CO2 removals (negative flow) and net decreases to net emissions (positive flow)		Accept	We revised text accordingly.
2h_0175	Christopherse n, Øyvind	2.8.3	4598	4599	Please make clear that this is the case only when default half-lives are applied.		Reject	The statement refers to the estimation along with Tier 2 method (Section 2.8.3)
2h_0176	Tonosaki, Mario	2.8	4606		Simple mistake. Replace "Equation 2.8.4" by "Equation 2.8.5".		Accept	We revised text accordingly.
2h_0177	Chordá Sancho, Jose Vicente	2.8.3.1	4617		Table 2.8.1 --> Harmonize "." as a decimal separator, there are 3 values with "," --> 0,59 / 0,48 / 0,270		Accept	We revised table accordingly.
2h_0178	Chordá Sancho, Jose Vicente	2.8.3.1	4617		Table 2.8.1 --> In column "Air dry density" there are 4 rows with [footnote] --> Clarification is still missing		Accept	We revised table accordingly.
2h_0179	Pingoud, Kim		4617	4618	Table 2.8.1, last line: Carbon fraction of Paper and paperboard is an overestimate. Many paper grades include a substantial amount of fillers and other non-wood based material.		Accept	The value has been revised.
2h_0180	Shimabukuro, Yosio Edemir		4617	4618	Table 2.8.1 - values 0,59 and 0,270 --- 0.59 and 0.270		Accept	We revised table accordingly.
2h_0181	Sperow, Mark	2.8.3.1	4617	4618	The data are not presented consistently - comma vs period for the conversion factors.		Accept	We revised table accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0182	Tonosaki, Mario	2.8	4617		Table 12.4 of Chapter 12 (HWP), 2006 IPCC is useful. It will be appreciated if vacant columns of Table 2.8.1 are filled following Table 12.4 of 2006 IPCC.		Reject	Missing values were added as proposed in the footnotes of FOD. The data presented in 12.4 IPCC 2006 GL are deemed inadequate for the purposes of this document (e.g. temperate - tropical species instead of coniferous - non-coniferous; one value for roundwood, sawnwood, wood-based panels, pulp).
2h_0183	Tsutomu, Takano	2.8	4617		It will be appreciated if vacant columns of Table 2.8.1 are filled following Table 12.4 of 2006 IPCC.		Reject	Data will be filled as proposed in footnotes. Data presented in 12.4 IPCC 2006 GL are deemed inadequate for the purposes of this document(e.g. temperate - tropical species instead of coniferous - non-coniferous; one value for roundwood, sawnwood, wood-based panels, pulp).
2h_0184	Weiss, Peter	2.8.3.1	4617		Table 2.8.1 seems to be not final (e.g. first four lines and related footnotes are not very clear) and needs to be completed for a better understanding		Accept	We revised table accordingly.
2h_0185	Skog, Kenneth	2	4628	4628	This translation from average service life to half life is very helpful - thank you.		Accept	It is our pleasure to provide clear guidance.
2h_0186	Tonosaki, Mario	2.8	4631		Simple mistake. Replace "Table 2.8.1" by "Table 2.8.2"		Reject	The reference is correct.
2h_0187	Christopherse n, Øyvind	Table 2.8.2	4632	4633	Please consider to give an uncertainty range for the default half-lives here or in Chapter 2.8.6.		Reject	The values are suggested by IPCC 2006 GL and GPG-LULUCF, and referenced in Decision 2/CMP.7. More information is provided in Section 2.8.6

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0188	Radunsky, Klaus	2	4635	4637	The sentence starting with: "Parties are encouraged to use country-specific half-lives, both for the domestic use of HWP caegories, as well as country-specific half-lives as being applied by the importing country for the exported HWP categories" requires further explanation because para 27 of the Annex to decision 2/CMP.7 states that: "Imported harvested wood products, irrespective of their origin, shall not be accounted for by the importing Party". The simplest solution would be to delete the second part of the sentence in saying: Parties are encouraged to use country-specific half-lives.		Reject	As any export is an import, the sentence addresses the use of country-specific half-lives of exports. The statement refers to footnote 6 of Decison 2/CMP.7 para 30: "In the case of exported harvested wood products, country-specific data refers to country-specific halflives and harvested wood products usage in the importing country."
2h_0189	Weiss, Peter	2.8.4	4639		The tier 3 method chapter is particularly hard to follow. It introduces several parameters that are not explained sufficiently. Furthermore, it is not clear how the described methods, and the approaches for the activity data and emission factors go together. There is also a lack of information on the needs with respect to securing TACCC when using such product specific methods. Particularly the completeness of the estimates as well as the avoiding of any double accounting are certainly challenging when using such methods.		Accept with modifications	We address potential shortcomings as identified with the aim to provide clear guidance. AsTier 3 methods are country-specific, however, several parameters could be used and no suffient guidance can be given on all potentially used methods.
2h_0190	Penman, Jim	2	4641	4641	"may be are" instead of "shal be"		Accept	We revised text accordingly.
2h_0191	Penman, Jim	2	4642	4642	Add after "Parties" the "where sufficient data are available"		Accept	We revised text accordingly.
2h_0192	Radunsky, Klaus	2	4643		footnote 119: This footnote also raises some concerns. Because the example seems to asume that a country accounts for imported harvestes wood products. However, such assumption would be inconsistent with the paragraph 27 of the Annex to decision 2/CMP.7. It is therefore suggested to delete footnote 119.		Reject	As any export is an import, the sentence addresses the use of country-specific half-lives of exports. The statement refers to footnote 6 of Decison 2/CMP.7 para 30: "In the case of exported harvested wood products, country-specific data refers to country-specific halflives and harvested wood products usage in the importing country."

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0193	Penman, Jim	2	4643	4643	Add "They may include country-specific half-lives and methodologies consistent with paragraph 30 in the Annex to Decision 2/CMP.7" after "....HWP categories"		Accept with modifications	We address shortcomings of the text as identified with the aim to provide clear guidance.
2h_0194	Wikberg, Per-Erik	2	4645	4645	Footnote 119, sentence 1: does the exporting country use Tier 2 or 3? Sentence 2: could be interpreted such as both countries accounts for the same wood.		Reject	The footnote refers to the potential use of Tier 3 methods (half-lives) in case the importing country uses Tier 3 methods e.g. applying stock inventory methods. However, we address shortcomings of the text as identified with the aim to provide clear guidance.
2h_0195	Woodfield, Michael	2	4645		Delete 'accurate' - it isn't possible to determine the accuracy of tier 2 method.		Reject	The wording refers to language in Decision 2/CMP.7, Paragraph 30, which allows for country-specific methods, "provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate as" Tier 2.
2h_0196	Tonosaki, Mario	2.8	4646		Indicators to compare Tier2 and Tier3 don't exist. Therefore, the sentence " e.g. by comparing the results derived using the Tier2 method (See Section 2.8.3), and ... " should be moved after the line 4648, and furthermore this sentence should be replaced by "...FAQs on HWP, including the results derived using the Tier2 method (See Section 2.8.3)."		Reject	There is no need to have 'indicators' at hand in order to compare the results of different methods. The verification of Tier 3 is a direct result of decision 2/CMP.7 text (previous sentence) which we put in quotation marks to make it clearer. Furthermore, a) the proposed comparison is a proposal ("e.g.") b) The reference to IPCC FAQs is given and c) The proposal to shift the sentence to the paragraph on 'Combined HWP Stock Inventory and Flux Data Methods' would not add clarity and improve the guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0197	Tsutomu, Takano	2.8	4646	4648	I guess that there is no indicator to compare Tier 2 and 3 yet, and that it is difficult to verify by comparing the results derived using the Tier 2 method.		Reject	There is no need to have 'indicators' at hand in order to compare the results of different methods. The verification of Tier 3 is a direct result of decision 2/CMP.7 text (previous sentence) which we put in quotation marks to make it clearer. Furthermore, a) the proposed comparison is a proposal ("e.g.") b) Reference to IPCC FAQs is given which provides more guidance on that.
2h_0198	Tonosaki, Mario	2.8	4659		Explain in detail what is "dynamic model".		Reject	Explanation deemed unnecessary as it is simply the opposite of static models.
2h_0199	Tsutomu, Takano	2.8	4659		Please show about "dynamic model".		Reject	Explanation deemed unnecessary as it is simply the opposite of static models.
2h_0200	Weiss, Peter	2.8.4	4665		Explain "HS classification system"		Accept with modifications	See section 2.8.1.1
2h_0201	Wikberg, Per-Erik	2	4670	4670	"... used with in combination with..."		Accept	We revised the text accordingly.
2h_0202	Wikberg, Per-Erik	2	4673	4676	Needs editing, seems as the part is repeted in 4677-4680.		Accept	We revised the text accordingly.
2h_0203	Christopherse n, Øyvind	2.8.4.	4675	4676	Please consider if this text can be deleted.		Accept	We revised the text accordingly.
2h_0204	Federici, Sandro	2.8.4	4675	4676	seems a repetition of the following sentence (following rows). It is suggested to delete		Accept	We revised the text accordingly.
2h_0205	Shimabukuro, Yosio Edemir		4675	4678	to review the text.		Accept	We revised the text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0206	Sperow, Mark	2.8.3.1	4676	4777	Line 4676 ends in the middle of a sentence and the "is" in line 4677 does not seem appropriate (should it be "it"?).		Accept	We revised the text accordingly.
2h_0207	Penman, Jim	2	4676	4676	Add a sentence "HWP arising from imports also need to be separated since they are not to be accounted to the HWP contribution under the provisions of 2/CMP.7"		Accept with modifications	We revised the text accordingly.
2h_0208	Wikberg, Per-Erik	2	4684	4706	Guidance is needed about how to treat exported end-products. These products are not included in national stock inventory data, and they are not included in any of the three semi-finished product categories that is exported.		Accept	We added appropriate text in section 2.8.4.1.
2h_0209	Skog, Kenneth	2	4689	4689	Another example of a estimating annual HWP contribution using a combination of flux data and HWP carobn inventory methods is Skog, K. 2008. Sequestration of carbon in harvested wood products for the United States. Forest Products J. (58(6):56-72.	Attachment_2h_0209.pdf	Reject	As the proposed article very much focusses on the estimation of Variables in line with IPCC 2006 GL (1.A, 1.B, 2.A, 2.B) we did not include it in order to provide clear guidance in line with decision 2/CMP.7.
2h_0210	Radunsky, Klaus	2	4696	4695	It is unusual to find wording in IPCC GPG that is based on certain assumptions about the availability of data in countries. This would not reflect good practice in drafting inventory guidelines because the availability of data might change. A more appropriate wording would be: Inventory methods may be combined with flux data methods.		Accept with modifications	We revised the text accordingly.
2h_0211	Federici, Sandro	2.8.4	4703	4703	To be deleted. Inventory data can be used for projecting future changes in the HWP pool.		Accept	We revised text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0212	Radunsky, Klaus	2	4703	4706	It is suggested to delete the whole paragraph because projections are not treated under inventory guidelines in general. Furthermore extrapolation of trends in inventory data are a common approach to look into the future.		Accept with modifications	We delete the first sentence and revise the rest of the paragraph accordingly. In line with decision 2/CMP.7, projected forest management reference levels could be used for accounting, which is why methodological guidance is needed.
2h_0213	Radunsky, Klaus	2	4727	4728	It is suggested to delete the last part of the sentence ("Parties are encouraged to explain the differences between data used from national sources from these provided in international databases). This guidance is too general and such guidance has not been included in the IPCC LULUCF GPG.		Reject	Decision 2/CMP.7 requires countries to only use country-specific methods "provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate" as those prescribed in section 2.8.3. The guidance to explain potential differences is deemed to be rather concrete. Data provided in international databases are inter alia submitted by countries by means of the annual Joint Forest Sector Questionnaire of ITTO, FAO, UNECE and Eurostat.
2h_0214	Tonosaki, Mario	2.8	4735	4742	This paragraph means flux data method using components gives better estimate than flux data method using final products (wooden building) data. The sentence 4741 "Others ..." seems to mention inventory data method, and it is difficult to understand. In inventory data method, different renovation intervals has no meaning, and flux data method is just used to calculate domestic ratio.		Accept with modifications	This statement does not reflect the meaning of the referenced paragraph. However, we modify the subsequent paragraph in order to provide clear guidance.
2h_0215	Woodfield, Michael	2	4754		Commented on in supplementary file. Please see Attachment_2h_0215&0217.pdf	1. Attachment_2h_0215&0217.pdf 2. Answer to comments_2h_0215_&_2h_0217.pdf	Reject	We provide answers to the comment in a separate document (Answer to comments_2h_0215_&_2h_0217.pdf)

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0216	Ngarize, Sekai		4761		The FOD section 2.8.4.2 isn't very clear and could do with some rewording to reflect the relevance (and practicality) of the ISO standards referred to for the Tier 3 country-specific emission factors		Accept	We address potential shortcomings as identified with the aim to provide clear guidance.
2h_0217	Woodfield, Michael	2	4761		This section would benefit from further development following discussion with ISO. Ref supplementary file. Please see Attachment_2h_0215&0217.pdf	1. Attachment_2h_0215&0217.pdf 2. Answer to comments_2h_0215_&_2h_0217.pdf	Reject	We provide answers to the comment in a separate document (Answer to comments_2h_0215_&_2h_0217.pdf).
2h_0218	Radunsky, Klaus	2	4774	4775	The last part of the sentence should be modified. The following language is suggested: ..., a national quality control system is encouraged in order to provide transparent and verifiable data.		Accept	We revised the text accordingly.
2h_0219	Woodfield, Michael	2	4782	4850	This section (and Box 2.8.1) would benefit from further development including structuring the example more clearly, correcting the English phraseology, and including the titles of the standards referred to.		Accept	We address shortcomings as identified and revised Box 2.8.1 accordingly.
2h_0220	Weiss, Peter	2.8.4	4827		Box 2.8.1: The example is not very helpful. It introduces several parameters that are no explained in the chapter.		Accept	We address shortcomings as identified and revised Box 2.8.1 accordingly.
2h_0221	Sperow, Mark	2.8.4.2	4828	4841	It seems that it should be made clear that the colder climate of Norway, used in the example, strongly influences the value of the coefficients (especially E, which is likely < 1 for most environments).		Accept	We address shortcomings as identified and revised Box 2.8.1 accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0222	Araki, Makoto	2.8.4.2	4853		I think the years of ESL by each markets should be the same. For example, the year of sawnwood (construction) and the year of wood-based panel (construction) should be the same value.		Accept with modifications	It is the intention of the table to illustrate that service life does not depend on the HWP categories, but on their particular market use. Thus, in order to calculate an applicable EF, different sources of information, e.g. on the market use of different HWP categories, could be combined.
2h_0223	Tonosaki, Mario	2.8	4853		Show how to calculate "half-life".		Accept with modifications	We added a reference to section 2.8.3.1.
2h_0224	Tsutomu, Takano	2.8	4853		Please show how to calculate "half-life".		Accept with modifications	We added a reference to section 2.8.3.1.
2h_0225	Weiss, Peter	2.8.4	4854		There is a lack of such a chapter (on exported HWP) for tier 2. Or, the chapter should be numbered and re-drafted to be valid for both tiers		Reject	There is no need for separate guidance on HWP estimation for exports, as the default method (i.e. half-life and activity data composed of the three HWP categories) applies equally to both domestic and exported HWP under the Tier 2 approach.
2h_0226	Weiss, Peter	2.8.4	4857		"...national half lives must be obtained ..." - not necessarily, default half lives can be used for exported HWPs.		Accept	We revised the text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0227	Wikberg, Per-Erik	2	4857	4858	If the importing country uses HL that is based on inventories of the national stock of end-products, it might result in HL that do not reflect the true service life due to the export of end-products. If the exporting country uses the importing countries HL in such case, the HL of the exported products will be underestimated which results in an overestimation of the outflow from the HWP-pool, and thereby also an overestimation of the net-emissions from the pool. So there is a risk of carbon losses from the system if fluxdata is combined with stock inventories.		Reject	In case country-specific half-life information is obtained from inventories by the importing country, the exporting country could only apply these country-specific half-lives to the HWP categories, which complies with the inventory information. Thus, the conclusion does not apply.
2h_0228	Christopherse n, Øyvind	2.8.4.2.	4858	4859	"It is thus good practice to ensure that the same activity data (HWP categories) both in the exporting and importing country are being used." The meaning of this sentence is difficult to understand, please consider revising.		Accept	We address shortcomings of the text as identified with the aim to provide clear guidance.
2h_0229	Weiss, Peter	2.8.4	4858	4859	I do not agree with this good practice advice. This may be only relevant for the share of the exported HWPs, but not for those that are domestically used (i.e. categories of exported HWPs should be the same as in the importing countries if there is an intention to use the national half-lives of the importing countries for the exported HWP share). Furthermore, it will be rather challenging to divide the exported HWPs adequately into shares of all the importing countries and then - in a next step - convert it to the same HWP product categories as in the importing countries to be able to use same half-lives as in the importing countries.		Accept with modifications	The comment exactly reflects the statement of the text "It is thus good practice to ensure that the same activity data (HWP categories) both in the exporting and importing country are being used. Otherwise the default values (Tier 2) should be used." However, we consider to revise the text in order to provide clear guidance.
2h_0230	Shimabukuro, Yosio Edemir		4859	4860	When verifiable and transparent activity - When transparent and verifiable activity (just to be consistent trough the text)		Accept	We revised the text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0231	Penman, Jim	2	4859	4859	"are to be" instead of "shall be"		Accept with modifications	We revised the text accordingly.
2h_0232	Penman, Jim	2	4861	4861	"are to be" instead of "shall be"		Accept with modifications	We revised the text accordingly.
2h_0233	Tonosaki, Mario	2.8	4870	4878	Those countries following Box 2.7.3 3) and 4) don't necessarily intend to use instantaneous oxidation. Actually Japan's submission in February 2011 didn't give the projection of HWP. Therefore, these parts should be replaced by "... in Section 2.7.5.1, one example of inclusion of the HWP pool on the basis of modeled projection under a 'business as usual' scenario is as follows."		Accept with modifications	The assumption of instantaneous oxidation (= assumption that inflow of carbon to the pool equals outflow of carbon from the pool) results in not reporting the pool (in line with the Marrakesh accords). According to the Table included in the Annex of the decision 2/CMP.7 several countries did not report a number for HWP. We address shortcomings in the particular paragraph and in section 2.8.2 as identified in order to give clear guidance.
2h_0234	Tsutomu, Takano	2.8	4870	4878	The countries following Box 2.7.3 3) and 4) don't intend to use instantaneous oxidation. And Japan didn't present the estimations on HWP in Feb. 2011. Therefore, these parts should be replaced by "... in Section 2.7.5.1, one example of inclusion of the HWP pool on the basis of modeled projection under a 'business as usual' scenario is as follows."		Accept with modifications	The assumption of instantaneous oxidation (= assumption that inflow of carbon to the pool equals outflow of carbon from the pool) results in not reporting the pool (in line with the Marrakesh accords). According to the Table included in the Annex of the decision 2/CMP.7 several countries did not report a number for HWP. We address shortcomings in the particular paragraph and in section 2.8.2 as identified in order to give clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0235	Weiss, Peter	2.8.5	4871	4876	The limitations of this approach with respect to accounting and the pre-conditions for a possible use of this approach should be described here.		Reject	The IPCC only gives guidance on methods, not on implications of accounting. The conditions for applying instantaneous oxidation are explained in Sections 2.8.1 and 2.8.2.
2h_0236	Somogyi, Zoltan	2	4873	4873	Please replace references to GPG with those to the IPCC 2006 GL		Reject	The intention here was to refer to treatment in first commitment period, i.e. GPG 2003 not 2006 GL.
2h_0237	Rogiers, Nele	2.8	4876		... as described in Box 2.7.5.1 - This box is not in the manuscript		Accept	We revised the reference accordingly.
2h_0238	Tonosaki, Mario	2.8	4879		After the above sentence, it should be followed by "Beside the above approach in the treatment of HWP in the FMRL,...".		Reject	The proposed change is deemed to be needlessly.
2h_0239	Tonosaki, Mario	2.8	4881		Simple mistake. Replace "Box2.7.5.1" by "Box 2.7.3".		Accept	We revised the reference accordingly.
2h_0240	Pingoud, Kim	2	4894	4923	Box 2.8.2: How detailed estimates are proposed for calculation of the HWP contribution to FMRL? Are historic roundwood harvest levels enough, or should the true proportion between logs, pulpwood and energy wood be considered. These proportion could also be changed within the second commitment period. Should more detailed advice be given? What could be the result for the obligations of the countries.		Reject	The intention of the box is only to provide an example. Please check the detailed guidance provided in the text.
2h_0241	Somogyi, Zoltan	2	4907	4907	the dimension should be m3/year		Accept	We revised text accordingly.
2h_0242	Somogyi, Zoltan	2	4908	4908	the dimension should be m3/year		Accept	We revised text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0243	Somogyi, Zoltan	2	4914	4914	the dimension should be m3/year		Accept	We revised text accordingly.
2h_0244	Somogyi, Zoltan	2	4915	4915	the dimension should be m3/year		Accept	We revised text accordingly.
2h_0245	Kim, Raehyun	2	4943	4943	"HWPP". It could be revised as "HWPP".		Accept	We revised text accordingly.
2h_0246	Weiss, Peter	2.8.5	4948		What is meant here? The annual HWP contribution between FMRL and reporting may differ due to differences in "business-as-usual" until 2009 and real activities in the CP2.		Accept	We revised text accordingly.
2h_0247	Garcia-Diaz, Cristina	2	4949	4951	This paragraph is important, and it is not directly related to the relation between the FMRL and the reporting during the 2CP, therefore, it should be moved to 2.8.1. It doesn't only relates to FM HWP, the historic pool also includes HWP from AR and D, and it has to do with the treatment this stored carbon is having from 2013.		Accept with modifications	We moved the paragraph to Section 2.8.3
2h_0248	Pingoud, Kim		4963	4967	Some repetition of previous text. Check this kind things throughout the document.		Accept with modifications	We address shortcomings as identified with the aim to provide clear guidance.
2h_0249	Bianchini Jr., Irineu	2	4995.7	4995.1	... For revegetation and wetland drainage and rewetting, default uncertainty ranges cannot be specified at present. I suppose that the 2014 IPCC Wetlands Supplement cover this information.			
2h_0250	Radunsky, Klaus	2	5000		The sentence: For the use of HWP in export markets inventory methods are inapplicable either" should be deleted because if the necessary data are available inventory methods might be applied. And if data are not available a Party might decide to use proxy data.		Accept with modifications	We revised text with the aim to provide clear guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0251	Jonckheere, Inge	2	5007	5007	in-situ activity data		Reject	The proposed addition is deemed to be unnecessary.
2h_0252	Shimabukuro, Yosio Edemir		5011	5011	m3 -- to use superscript		Accept	We revised text accordingly.
2h_0253	Tonosaki, Mario	2.8	5023	5024	Chips are important to estimate the fraction of domestic production of paper. Replace "(i.e. industrial roundwood and wood pulp)" by "(i.e. industrial roundwood, chips and wood pulp)".		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used. We add reference to section 2.8.1.2. (see lines 4343-4346 in section 2.8.1.2).
2h_0254	Tsutomu, Takano	2.8	5023	5024	In some countries, wood chips are important to estimate the fraction of domestic production of paper. It may be appropriate to include wood chips.		Accept with modifications	The suggested guidance provides a default method for the calculation of HWP originating from domestic forests accounted for under Art. 3.3. and 3.4. Further information for the calculation of domestic feedstock could still be used. We add reference to section 2.8.1.2. (see lines 4343-4346 in section 2.8.1.2).
2h_0255	Tonosaki, Mario	2.8	5026	5027	The literature should be cited for "an estimated deviation ... between -25%to +5%.".		Reject	It is accepted IPCC practice to use expert judgement when relevant. In this context the authors agreed that is was necessary to update the expert judgement on uncertainties associated with activity data from FAO presented in IPCC 2006 GL (Table 12.6).

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0256	Tsutomu, Takano	2.8	5026	5027	It may be appropriate to include references regarding "an estimated deviation ... between -25%to +5%."		Reject	It is accepted IPCC practice to use expert judgement when relevant. In this context the authors agreed that it was necessary to update the expert judgement on uncertainties associated with activity data from FAO presented in IPCC 2006 GL (Table 12.6).
2h_0257	Radunsky, Klaus	2	5046	5048	The sentence starting with: Nor do they present a conservative estimate that would rather lead to underestimation than overestimation of the carbon stock changes in HWP" should be deleted because it is the overarching principle for the inventory that the figures should neither be over- nor underestimates.		Reject	KPSG 2013 give guidance to implement decision 2/CMP.7 and the relevant section addresses potential uncertainties associated with the methods described in chapter 2.8. However, we addressed shortcomings as identified and revised text accordingly.
2h_0258	Wikberg, Per-Erik	2	5052	5054	Estimated HL from the Finnish studies does not reflect the true service life, since carbon inflow is calculated using data on semifinished products, while the pool is calculated using data on end products. If a majority of the domestic inflow (e.g. sawn wood from domestic forest which is not exported) is used to produce wooden buildings which in turn are exported, the domestic pool will not increase although the inflow might be rather high. This results in short HL but the wood will still be in service abroad.		Reject	This is not basically the case, as the export of fabricated houses is minor. However, there are possibly other long-lived pools of sawnwood and wood-based panels which were not included in the HWP inventory. The inventory included the housing stock, wooden constructions without building permits (shelters, sheds, barnyards etc) and civil engineering (bridges, piers etc) but e.g. furniture is excluded and some substantial part of it might have been exported. So clearly the HL estimated is at least a slight underestimate.
2h_0259	Lund, H. Gyde	2	6563	6565	Consider adding URL http://lct.jrc.ec.europa.eu/pdf-directory/ILCD-Handbook-Specific-guide-for-LCI-online-12March2010.pdf		Accept	We revised text accordingly.
2h_0260	Lund, H. Gyde	2	6570	6571	Consider adding URL http://www.fpl.fs.fed.us/documnts/fplgtr/fpl_gtr190.pdf		Accept	We revised text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0261	Lund, H. Gyde	2	6574	6574	Insert "National" before Greenhouse...		Accept	We revised text accordingly.
2h_0262	Lund, H. Gyde	2	6574	6576	Consider adding URL http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol4.html		Accept	We revised text accordingly.
2h_0263	Lund, H. Gyde	2	6574	6576	Shouldn't the editors (Eggleston HS et al...) be listed as the authors instead of the IPCC?		Reject	We follow the agreed format
2h_0264	Lund, H. Gyde	2	6584	6586	Consider adding URL http://unfccc.int/files/home/application/pdf/awgkp_denmark_2011.pdf		Accept	We revised text accordingly.
2h_0265	Lund, H. Gyde	2	6587	6589	Consider adding URL http://www.unece.org/fileadmin/DAM/timber/docs/efsos/03-sept/dp-30.pdf		Accept	We revised text accordingly.
2h_0266	Lund, H. Gyde	2	6599	6600	Consider adding URL http://literatur.vti.bund.de/digbib_extern/dn048901.pdf		Accept	We revised text accordingly.
2h_0267	Lund, H. Gyde	2	6601	6602	Consider adding URL http://literatur.vti.bund.de/digbib_extern/dn050490.pdf		Accept	We revised text accordingly.
2h_0268	Lund, H. Gyde	2	6603	6604	Consider adding URL http://www.fpl.fs.fed.us/documnts/pdf1998/skog98a.pdf		Accept	We revised text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_0269	Lund, H. Gyde	2	6605	6606	Consider adding URL http://www.stat.fi/tup/khkinv/fin_nir_20100525.pdf		Accept	We revised text accordingly.
2h_0270	Lund, H. Gyde	2	6610	6611	Consider adding URL http://www.corrim.org/pubs/reports/2010/swst_vol42/90.pdf		Accept	We revised text accordingly.
2h_0271	Lund, H. Gyde	2	6612	6613	Consider adding URL http://www.winrock.org/ecosystems/files/Winjum_et_al._1998.pdf		Accept	We revised text accordingly.