

<Review comments: First Order Draft Section 2.5-2.7>

ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0001	Garcia-Diaz, Cristina	Gen. Comment	0	0	All the references to CEFC should be under FM section. Including some issues in the ARD sections make the document difficult to follow, and creates confusion when trying to understand the CEFC.		Accept with modification: most references to CEFC have been removed in ARD section, but some are included at the start of AR and of D section along with other "exclusion	
3_0002	Ziche, Daniel	2.7.3	1	1	For the definition of the pools to be reported the KPSG refers to Table 1.1 in Chapter 1 in Volume 4 in 2006 IPCC Guidelines. The definition of litter and the instructions for separating litter from soil organic matter in the 2006 IPCC Guidelines is inconsistent with the 2003 IPCC Guidelines. In the GPG 2006 (Table 1.1) both pools are separated by a certain particle size, suggested are 2mm. This could have the effect, that large parts of the organic layer of mineral soils are accounted to the mineral soil carbon pool. By the definition of litter in the GPG 2003 (Glossary) litter includes the litter, fomic, and humic layers, and thus the total organic layer of mineral soils. This inconsistency in litter definition cause a significant bias in reporting GHG emissions, e.g. the 0cm line for the default 0-30cm depth for C accounting of mineral soils shift within the organic layer. Countries which adopted the soil inventories to the 2003 IPCC Guidelines could hardly recalculate their litter and mineral soil C –pools according to the 2006 IPCC Guidelines.		Reject. GL 2006 defines and suggests a quantitative threshold (2mm) for the separation between "non-living biomass" under LT and "live and dead fine roots and DOM within the soil" under SOM. Purpose is obviously to standardize the separation and classification of pools, but to implement it may require major effort and inconsistency to current approach. But GL 2006 text also mentions under 1.2.2. that "National circumstances may require modifications of the pool definitions introduced here", what gives the countries possibility to report on historically available data. Thus the only thing that remains is the transparency and consistency in reporting.	
3_0003	Ngarize, Sekai		651		documentation documentation when 'should be 'documentation when'		Accept	
3_0004	Lund, H. Gyde	2	668	673	Consider providing titles for these boxes.		Accept: all boxes have now have titles	
3_0005	Ngarize, Sekai		668	673	perhaps inclusion of some sort of Box title would be helpful		Accept: all boxes have now have titles	
3_0006	Federici, Sandro	2.5.1	2864	2864	it would be better to make reference to decisions: 16/CMP.1, 2/CMP.6 and 2/CMP.7.		Accept	
3_0007	Lundblad, Mattias	2.5.1	2864		Here "the Marrakesh Accord" is mentioned. Marrakesh Accords indeed include the relevant information but I suggest to refer to the actual decisions here and subsequently throughout the guidelines when MA is referred to.		accept	
3_0008	Sato, Atsushi	2	2864	2934	There are several mentions about Marrakesh Accords. Those may be better to replace by CMP decision number.		accept	
3_0009	Somogyi, Zoltan	2	2864	2864	Please remove any reference to the Marrakesh Accord, and replace them with references to CMP decisions		Accept with modification, kept MA but added decision reference	
3_0010	Vreuls, Harry	2	2864		The reference should NOT be to the Marrakesh Accord, but to the relevant decision. This is correct done in the footnote in the introduction chapter. This comment is for more places in the text		Accept with modification, kept MA but added decision reference	
3_0011	Garcia-Diaz, Cristina	2	2865	2865	add, after "from another land use" "after 1990, and has not been forested since 1990" This is in line with section 4.2.5.1. of 2003 GPG, page 4.51, and reflects the way Parties have been reporting AR until now.		Accept with modification. the definitions don't say that the activities need to have occurred since 1990, it's the application of the definitions that does that; second part is redundant and in any case not consistent with 16/CMP.1	
3_0012	Lund, H. Gyde	2	2866	2866	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0013	Galinski, Wojciech	2.5.1	2870	2870	According to 16/CMP.1 the correct language is "has not been forested" and not "has not been forest" as used in this line. Pls be sure to use the proper language when referring to the decision text.		Accept	
3_0014	Galinski, Wojciech	2.5.1	2870	2870	the clause "prior to the start of the commitment period" is not part of 16/CMP.1 para 1 - delete from this line		Accept	
3_0015	Garcia-Diaz, Cristina	2	2871	2871	delete "or at some time since" This goes against the definition of afforestation and reforestation		Accept	

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3_0016	Elvidge, Craig	2	2872	2873	Issue: Land that was planted and meets the forest definition on 1 Jan 1990, that was later deforested, then replanted as forest can not be then later defined as reforestation. There is the need for continuous full reporting of lands subject to Article 3.3 and 3.4 activities between commitment periods, any carbon stock increases later in the commitment period/s on deforestation lands should be reported under the deforestation category. This ensure consistency of reporting throughout commitment periods, and avoids double counting. The classification of land under D should be permanent for commitment period/s, regardless of the activities that subsequently occur on that land. Action: Please delete the sentence starting at row 2872.		Accept with modification	
3_0017	Galinski, Wojciech	2.5.1	2873	2873	Why not use "on or after 31st December 1990"?		Reject. Text already changed	
3_0018	Garcia-Diaz, Cristina	2	2878	2879	delete from "land that was forest" up to the end of the paragraph. As mentioned several times before, the definition of reforestation has not changed. The land needs to have been without forest since 31 dec 1989. We should avoid reinterpretations of the Kyoto Protocol and the Marrakech accords, and creting problems in time series and reporting systems.		Accept with modifications, reinstated original text of MA	
3_0019	Rock, Joachim	2	2880	2890	This is wrong and too specific, anyway. RM 1 does not need to georeference boundaries of areas except, in the extreme, the international borders of a Party. It is, in general, not necessary to know any boundaries to be able to georeference an event, and it is sufficient to know the area affected by an event or a management practice, which can be estimated e.g. by statistical sampling approaches.		Accept with modification: this text does not require georeferencing the single AR areas, the para below says that a more comprehensive system under RM 2 could do that, but the bullet under RM 1 only requires the geographical location of the boundaries of the areas that encompass lands subject to Afforestation/Reforestation activities (in practice, this can be e.g. an administrative region) . We added some text in the para above (moved forward from the next section), that says land can be tracked on a statistical basis	
3_0020	Garcia-Diaz, Cristina	2	2885	2886	Delete the sentence "land areas previously considered... also be included". This contradicts the definition of reforestation as adopted, and as applied in the first CP.		Accept	
3_0021	Garcia-Diaz, Cristina	2	2886	2889	The establishment of new forest under the CEFC is not A or R by definition. Decisions 2/CMP.7 and -/CMP.8 talk about "new forests" and never about AR, to make clear the difference, because these new forests are FM, not 3.3, activities. Therefore, the sentence on CEFC shall be deleted from this section, or redrafted saying "new forests under carbon equivalent forest conversion provision shall be reported under forest management separately, and are not considered afforestation or reforestation".		Accepted with modifications	
3_0022	Rock, Joachim	2	2899	2901	Too specific. If tier 3 is used, productivity class is a step back. Please reword this so that it expresses that, if information about different growth rates according to species and / or site conditions are known, it is good practice to reflect this in the assessments.		Accept with modification, deleted bullet and added text at end of section.	
3_0023	Federici, Sandro	2.5.1	2891	2894	I guess that this stratification in subcategories is not needed. Indeed, 1) all the are subject to AR would be otherwise subject to FM, so 2 subcategories are coincident; 2) what's the added value to have a single stratum i.e. subcategory for those lands that were deforested and that are currently afforested (do they have any specific reporting constrain/requirement ?)		Accept	
3_0024	Garcia-Diaz, Cristina	2	2893	2894	Delete "and those subject to deforestation that are subsequently subject to reforestation" As mentioned before, this lands don't fulfil the definition of reforestation, as established in the KP and the Marrakech Accords, 2/CMP.6 and 2/CMP.7.		Accept	
3_0025	Munthali, Jack	2	2895	2898	Afforestation and reforestation units of land should be grouped by age ! An important point to note		Reject. Not appropriate under Method 1 and Approach 2	
3_0026	Somogyi, Zoltan	2	2899	2899	please explain what is meant in practical terms by "productivity class"		Accept. Comment no longer applies because sentence was deleted	
3_0027	Weiss, Peter	2_5_1	2899	2901	A reporting in such a detailed stratification is not realistic. The bullet point should be deleted.		Accept	
3_0028	Beets, Peter		2902	2909	Perhaps state that units of land under Carbon Equivalent Forest Conversion provision will have stands of known age class?		Rejected. Comment no longer relevant here, CEFC dealt with in detail under FM and text relating to it deleted from here, and text on age class now also deleted.	
3_0029	Federici, Sandro	2.5.1	2903	2905	Again, the subcategories are coincident (i.e. all afforested/reforested lands would otherwise be subject to FM. Please delete the text in brackets		Accept	

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3_0030	Schlesinger, Peter	2	2916		crown cover is used, but maybe it is not correct		Rejected. "tree crown cover" is used in the forest definition in Decision 16CMP1. "Forest" is a minimum area of land of 0.05–1.0 hectare with tree crown cover (or equivalent stocking level) of more than 10–30 per cent with trees with the potential to reach a minimum height of 2–5 metres at maturity in situ."	
3_0031	Rock, Joachim	2	2921	2921	Please delete "delineation". It is not necessary to delineate areas to estimate the size of the total area subject to an activity.		Accept	
3_0032	de Ligt, Rob	2.5.2	2925	2925	Text should be changed to "Did not meet the definition of forest on 31 December 1989 or has been subject to Deforestation since 1 January 1990. The current wording of "Did not meet the definition of forest on, or at some point after, 31 December 1989" allows for a scenario where forested land that is subject a forest cover loss after 31 December 1989 followed by the re-establishment of forest can be considered reforestation. This possibility is directly contradicted text on lines 2865 and 2868 which states that "The definitions do not include regrowth of forests following harvest or natural disturbance of forests. This is because these losses of forest cover are only temporary and therefore not considered deforestation: the land remains as forested land. Harvesting followed by re-establishment of forest is considered a forest management activity. If the text remain as it is there will be confusion as to whether harvest followed by replanting is a reforestation or forest management activity.		Accept	
3_0033	Herold, Anke	2.5.2	2928	2928	The accounting of 'carbon equivalent forest conversion' is a may provision and not a mandatory requirement, but the text reads as if it is mandatory and a criterion that applies automatically in all cases. Revise along the lines 'Does not meet the criteria for 'carbon equivalent forest conversion' if this provision is applied.'		Accept	
3_0034	Munthali, Jack	2	2929	2930	very useful piece of information: considering all being well		Noted	
3_0035	Schlesinger, Peter	2	2929		crown cover is used, but maybe it is not correct		Rejected. "tree crown cover" is used in the forest definition in Decision 16CMP1. Accept "Forest" is a minimum area of land of 0.05–1.0 hectare with tree crown cover (or equivalent stocking level) of more than 10–30 per cent with trees with the potential to reach a minimum height of 2–5 metres at maturity in situ."	
3_0036	Schlesinger, Peter	2	2931		crown cover is used, but maybe it is not correct		Rejected. "tree crown cover" is used in the forest definition in Decision 16CMP1. Accept "Forest" is a minimum area of land of 0.05–1.0 hectare with tree crown cover (or equivalent stocking level) of more than 10–30 per cent with trees with the potential to reach a minimum height of 2–5 metres at maturity in situ."	
3_0037	Garcia-Diaz, Cristina	2	2933	2933	delete "at some point after" and replace it with "since".		Accept with modification: deleted "at some point after" but "since not reflected in Decision	
3_0038	Galinski, Wojciech	2.5.2	2936	2936	footnote 63: please note that the work by the CMP on the entire body of legislation on issues relating to Articles 5, and 8 is not completed yet. For CP2 see http://unfccc.int/meetings/doha_nov_2012/meeting/6815.php#decisions , "Addressing the implications..."		Accept: Paragraph 4 of Annex to Decision 2/CMP.7; Paragraph 2(b) in Annex II to Decision 2/CMP.8.	
3_0039	Garcia-Diaz, Cristina	2	2936	2936	footnote 63: reference to para 4(b) of Annex II to -/CMP.7		Accept: Paragraph 4 of Annex to Decision 2/CMP.7; Paragraph 2(b) in Annex II to Decision 2/CMP.8.	
3_0040	Vreuls, Harry	2	2936		footnote 63 refers to an old DRAFT Decision. The references should be to the accepted Decisions. This comment is for more places in the text		Accept: Paragraph 4 of Annex to Decision 2/CMP.7; Paragraph 2(b) in Annex II to Decision 2/CMP.8.	
3_0041	Garcia-Diaz, Cristina	2	2937	2942	Delete from "for example" to the end of the paragraph. This is a reinterpretation of the definition of reforestation.		Accepted with modification. Reinstated old text rather than deleted all text. Revised text is now fully consistent with GPG 2003 and does not reinterpret frost definition.	

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3_0042	Lund, H. Gyde	2	2938	2938	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0043	Rock, Joachim	2	2941	2942	Please include link to section on rehabilitation, too.		Accept	
3_0044	Rock, Joachim	2	2951	2954	Please elaborate what you consider "spatial resolution". There is a difference in this regard between mapping and sampling approaches.		Reject. The sentence in question already covers potential differences in mapping and sampling approaches	
3_0045	Weiss, Peter	2_5_2	2951	2953	It is too narrow to request only Approach 3 as good practice to identify AR lands. For instance, approach 2 also allows to provide information on the areas of LUC, that together with more specific other information on the AR lands (e.g. specific national statistics/maps on such activities only) which allows to trace lands over time would be sufficient for reporting AR lands. The cross-check of these areas with the LUC areas resulting from approach 2 may be used as evidence that the statistics on AR activities provide realistic figures.		Accept (paragraph modified and moved to previous section)	
3_0046	Beets, Peter		2958	2963	forest regrowth as a consequence of abandonment (destocking of the land) is definitely human induced land use change and if its post-1989 forest then it would be AR units of land. There is unlikely to be complete documentation for every unit of land, so presumably a sample based, e.g. on national inventory grid, is sufficient when reporting under Method 2, as it is under Method 1.		Rejected. See footnote regarding decision 16/CMP.1 and 2/CMP.7 - the demonstration of direct human induced AR is a specific requirement of the KP, not mere abandonment.	
3_0047	Sato, Atsushi	2	2958	2963	I concern the current description of good practice this part. When we strictly go along with this definition of direct human induced (dhi), I agree this good practice can work. However, in CP2 FM became mandatory nature, if some land converted to forest land(LF) is requested to exclude from AR because that forest expansion could not demonstrate dhi, then the land may be classified as FM expansion. In this case, the relationship between reporting under the KP and under the convention becomes really complicated. AR and FM are both mandatory in CP2, so requesting too strict work for AR is not so feasible way to improve quality of GHG inventory.		Reject. The first part of the comments agrees with our text on AR and dhi criteria. The second part of the comment does not apply to AR. If it is not direct human induced AR it will only become FM if it meets the country's forest definition, which it may not do if it is unmanaged. The KP Decisions 2/CMP.8 Annex 2 Para 4(a) requires demonstration of direct human-induced AR, this is more strict than under the convention. Added more guidance in footnote.	
3_0048	Chordá Sancho, Jose Vicente	2.5.2	2959		Footnote 64: Complete definitions of AR from Decision 16/CMP.1 could be added, and [] around ""[non forested]"" be removed.		Accept	
3_0049	Garcia-Diaz, Cristina	2	2959	2959	Add a reference to 2/CMP.6 in the footnote 64		Reject: Decision 2/CMP.6 is primarily related to FM reference levels, that is dealt with elsewhere in this volume.	
3_0050	Chordá Sancho, Jose Vicente	2.5.2.	2960	2963	Very interesting clarifications, but the second paragraph of footnote 64 makes decisions again open to interpretation. CLEAR clarifications would save a lot of interpretation discussions.		Accept: reworded footnote to make more clear difference between the broader requirements under UNFCCC reporting and the stricter requirements for demonstrating direct human induced AR under the KP.	
3_0051	Beets, Peter		2965		"lead" replace with "need"		Accept	
3_0052	Munthali, Jack	2	2965	2965	The word "lead" does not fit will should probably be replaced by the word "need" in that sentence		Accept	
3_0053	Kato, Junko	2.5.2	2966	2966	"i.e.," should be "e.g.," since a party's definition of a forest might include some information other than height and minimum crown closure. (Despite that "i.e." is used in the GPG-LULUCF in the equivalent paragraph, it is better to alter the expression for better precision.)		Accepted. Text in brackets deleted.	
3_0054	Lund, H. Gyde	2	2966	2966	Consider rewording "the height at maturity or the minimum crown closure" to "the minimum height and crown closure at maturity in situ"		Accept with modification. Text in brackets deleted.	
3_0055	Schlesinger, Peter	2	2966		crown closure is used		accept with modification. Text in brackets deleted.	

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3_0056	Schlesinger, Peter	2	2966		crown closure is used		accept with modification. Text in brackets deleted.	
3_0057	Federici, Sandro	2.5.2	2969	2972	Here it seems that UNFCCC (land-use categories) and KP (activities) reporting have been mixed. Here should be said that, those lands for which is unclear whether the land has been converted to forest should be kept reporting under the relevant KP activity. So the text should be: "Prior to meeting the definition of afforestation or reforestation, it is good practice that the carbon stock changes on these units of land are reported under the KP elected activity under which the land was previously reported or under the elected activity with higher hierarchical order whether its definition allows such land to be reported e.g. trees have been planted in a land reported under grazing land management with a density that does not meet the forest definition; the land and associated carbon-stock changes will continue to be reported under grazing land management or will be reported under revegetation if revegetation has a higher hierarchical order than grazing land management."		Accept with modification: Section edited for improved clarity.	
3_0058	Fujiwara, Nobuo	2	2973	2975	"for revegetation" should be deleted. Because Figure 2.5.1 doesn't explain about "RV" at all.		Accept	
3_0059	Brandon, Andrea	2	2973	2974	Stated it's a decision tree for determining A/R or RV but does not ever arrive at an RV possibility. I.e. there is no decision box saying "classify as RV".		Accept. RV deleted from the title	
3_0060	Kato, Junko	2.5.2	2974	2974	"or for revegetation" should be "or for forest management" or "", for 'not eligible AR' which includes 'RV', or for forest management". See my comment on Figure 2.5.1.		Accept with modification. RV deleted from the title	
3_0061	Chordá Sancho, Jose Vicente	2.5.2.	2977	2978	Figure 2.5.1 title makes reference to [...] or Revegetation (RV) --> add or clarify why RV does not appear on the decision tree.		Accept. RV deleted from the title as the decision tree is only for identifying dhi AR	
3_0062	Chordá Sancho, Jose Vicente	2.5.2.	2977	2978	Add a "?" at the end of box containing: Do the trees exceed or have the potential to exceed your selected thresholds of crown cover and height at maturity		Accept	
3_0063	Christophersen, Øyvind	Figure 2.5.1	2977	2979	When a unit of land is not eligible for dhi AR, the figure should include information on under which land-use category the land should be included.		Reject. The decision tree is only for identifying dhi AR	
3_0064	Elvidge, Craig	2	2977	2979	Issue: Figure 2.5.1. the figure is difficult to understand and seems to complicate RV decisions Action: Revert to previous Figure 4.2.5 in the existing Chapter 4 KP guidance with the addition of CEF		Accept with modification. RV deleted from the title as the decision tree is only for identifying dhi AR much of previous text restored	
3_0065	Federici, Sandro	2.5.2	2977	2978	The figure is about determining whether a unit of land qualifies for either AR or RV. However, there is no any box for RV. For instance, from the box that determines whether the forest definition is going to be met or not, in case negative answer there should be offered the option to classify the land under RV if elected.		reject RV deleted from the title as the decision tree is only for identifying dhi AR	
3_0066	Fujiwara, Nobuo	2	2977	2978	"or Revegetation(RV)" should be deleted. Because Figure 2.5.1 doesn't explain about "RV" at all.		accept RV deleted from the title	
3_0067	Hargita, Yvonne	2.5.2.	2977	2978	Figure 2.5.1: In the decision tree the "Revegetation"-box is missing. As revegetation has to be dhi (as AR has to be) it cannot be the alternative for "Not eligible for dhi AR".		accept RV deleted from the title	
3_0068	Sato, Atsushi	2	2977	2978	I have some concern as described above. At least, Figure 2.5.1 should indicate how forest expansion which is not eligible for dhi AR classify under Article 3.3 and 3.4 reporting.		Reject. The decision tree is only for identifying dhi AR	
3_0069	Rivas Palma, Rosa		2977	2981	Insert 'human-induced' before planting in the diamond that states: 'Are the trees growing the result of planting or seeding activities? (establishment of forest)'		Accept with modification. Diamond 4 and 5 combined. New text: "Are trees growing as the result of dhi activities? " Foot note added.	
3_0070	Brandon, Andrea	2	2978	Fig 2.5.1	First decision box is incorrect. No decision tree for getting to RV. Recommend using original flow diagram from chapter 4 (fig 4.2.5) and modifying for CEFC provision. Before "classify as dhi AR" add decision box "Is land meeting criteria for CEFC? yes - classify as FM, if No classify as dhi AR. After "Not eligible for dhi AR" box - add in "is the land meeting the criteria for CEFC? If yes - classify as FM, if no ask "has your country elected RV?" and continue as in original decision tree (figure 4.2.5 original chapter 4).		Accept with modification. RV is not considered as The decision tree is only for identifying dhi AR. Decision tree was restored similar to previous version.	

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3_0071	Eve, Marlen	2	2978	2978	In Fig 2.5.1, the first diamond is a bit confusing the way it is stated. I suggest a clearer approach would be to word it as "Has the land failed to meet the definition of a forest at any time after 31 December 1989".		Accepted. Text changed back to the format on the original version	
3_0072	Galinski, Wojciech	2.5.2	2978	2978	(Figure 2.5.1) The negative question is misleading. Why not change it to positive one. The question may be reformulated to: Did the unit of land meet the definition of a forest on or at some point after 31 December 1989 but before 1 January of the reported year?		Accepted. Text changed to positive statement. Back to the format on the original version	
3_0073	Galinski, Wojciech	2.5.2	2978	2978	(Figure 2.5.1) If a piece land has not met the definition of forest because the area was below the threshold and it contains planted trees that meet thresholds for crown cover and height then this piece of land will be classified as DHI AR. according to this decision tree.		Accepted. Text on diamond was changed to "Do trees meet or have the potential to meet your select forest definition at maturity ? "	
3_0074	Galinski, Wojciech	2.5.2	2978	2978	(Figure 2.5.1 - Are trees growing on the unit of land during the commitment period?) The correct question here should be: Are trees growing on the unit of land in the reported year?		accept with modification: Diamond on "commitment period" deleted.	
3_0075	Galinski, Wojciech	2.5.2	2978	2978	(Figure 2.5.1- Are the trees growing the result of planting or seeding activities? (establishment of forest)) Why not use "planting, seeding and/or the human-induced promotion of natural seed sources" as contained in the definitions of A and R?		accept with modification. Diamond 4 and 5 combined. New text: "Are trees growing as the result of dhi activities? " Foot note added. That talks about planting, seeding and includes dhi activities aimed at regeneration which would include promotion of natural seed sources. More detail on dhi AR is in the main body text	
3_0076	Galinski, Wojciech	2.5.2	2978	2978	(Figure 2.5.1 - Not eligible for dhi AR) This outcome is contradictory to statement in line 2872: Land that was forest on 1st January 1990 can be identified as reforestation if it was subject to deforestation to non-forest land after this date, and forest re-establishment subsequently occurs. It is because 1 January 1990 is after 31 December 1989.		Accept: in SOD version of text R not allowed on D lands, forest regrowth on D lands is reported under D, reverting back to original 2003GPG text and decision 16/CMP.1.	
3_0077	Kato, Junko	Figure 2.5.1	2978	2978	"or Revegetation (RV)" in the title should be "or Forest Management (FM)". The arrows in the tree do not lead to RV, only to "dhi AR", "Not eligible dhi AR", and "FM". It is very difficult and complicating to include and explain RV in this tree in a correct manner. Also, this section (2.5.2 on AR's unit of land identification) is not good place to explain the precise definition of RV. If "RV" still needs to be included in this Figure, Figure 4.2.5 in IPCC GPG LULUCF should be referred for further elaboration and refinement. Note that all "not eligible for dhi AR" won't automatically classified as "RV".		Accept. RV removed from title as the decision tree is only for identifying dhi AR	
3_0078	Larocque, Guy	2.5.2	2978	2979	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Reject. Diamonds would get cluttered	
3_0079	Lund, H. Gyde	2	2978	2978	Figure 2.5.1 - First decision point. The use of the word "NOT" is confusing. Consider adding a decision point before - Did the land meet the definition of a forest at some point on or before at the same point....?"		Accept. Text changed to positive statement. Back to the format on the original version	
3_0080	Schlesinger, Peter	2	2978		crown cover is used, but maybe it is not correct. This is part of the FIGURE below the line		Reject. "tree crown cover" is used in the forest definition in Decision 16/CMP1. Accept "Forest" is a minimum area of land of 0.05–1.0 hectare with tree crown cover (or equivalent stocking level) of more than 10–30 per cent with trees with the potential to reach a minimum height of 2–5 metres at maturity in situ.	
3_0081	Sperow, Mark	2.5.2	2978	2979	The double negative in the first decision box makes it confusing to understand where to go next. Also, it is not clear how this could be used to determine dhi. The "yes" identifier is not where it should be.		Accept. Text changed to positive statement. Back to the format on the original version	
3_0082	Kabo-bah, Amos Tiereyangn	2	2979	2981	Figure 2.5.1 - "Did the unit of land NOT meet the definition of a forest on or at some point after 31 December 1989?" I will suggest the removal of the NOT in this question to read "Did the unit of Land meet the definition of a forest on or at some point after 31 December 1989". This is to allow for easy flow and understanding through out the guide.		Accept. Text changed to positive statement. Back to the format on the original version	
3_0083	Kim, Raehyun	2	2981	2981	It is needed to use of original language "Carbon Equivalent Forest Conversion".		Accept. Added and corrected foot note	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0084	Beets, Peter		2992	2994	Is there a reason (climate change related) why some post 1989 forest areas should be excluded from AR (apart from carbon equivalent forest conversion provision)? If not, then what is the reason for this sentence? Any overall extension for forest area would have same benefit as AR units of land.		Reject. Not clear what bit of text the comment relates to as line numbers wrong, however from the broad meaning of the comment we still reject as Decision 2/CMP.8 requires information that demonstrates direct human induced conversion to forested land. So forest area expansion due to mere abandonment, or due to environmental effects would not be DHI AR. These cases are highlighted in text.	
3_0085	Garcia-Diaz, Cristina	2	2999	3001	Delete the text in brackets. This should be mentioned in the section on CEFC. It is the same case that the accounting of rehabilitation after a disturbance, redensification of clear forests, replanting after harvesting, there is no need to specify here that these methodologies would be used here, it is confusing.		Accept.	
3_0086	Federici, Sandro	2.5.3	3028	3030	I do not see the case of a rewetted land that is also afforested/reforested; indeed, the high water table will not allow tree vegetation. Anyhow, whether the authors want to keep the example they have to add also the most common case of afforestation/reforestation of drained lands and associated N2O and CH4 emissions (see WDR activity)		Accept with modification to also include drainage and as well as rewetting	
3_0087	Lambrecht, Jesse	2	3028	3028	e.g. (instead of e.g.,) (idem: line 3275)		deleted text. Comment no longer applies	
3_0088	Elvidge, Craig	2	3044	3044	Issue: The use of the term "artificial regeneration". What is this and how does this differ from natural regeneration/self seeding or human assisted regeneration. Action: Either define the term or replace with existing defined term.		Reject. Text taken directly from 2006 Guidelines, put text in quotations so clear	
3_0089	Galinski, Wojciech	2.5.3.1	3054	3054	footnote 65: Incorrect reference. Change to Paragraph 26 in the Annex to Decision 2/CMP.7 (Land use, land-use change and forestry)		Accept with modifications - we added also Paragraph 2 (e) of Annex II of Decision 2/CMP.8	
3_0090	Chordá Sancho, Jose Vicente	2.5.3.1	3055		Footnote 66 --> Add relevant paragraphs or remove footnote as does not add information.		Accept	
3_0091	Federici, Sandro	2.5.3	3056	3056	replace "Pools" with "pool".		Accept	
3_0092	Munthali, Jack	2	3056	3057	It is important that parties take this into consideration at the onset of a project, there is a likelihood that this can altogether be ignored		Noted: the text states that it is good practice for these things to be taken into consideration, and since it says at pre-planting stage this is clearly at the beginning of the project. Is the reviewer agreeing with our text? No specific changes are asked for.	
3_0093	Federici, Sandro	2.5.3	3058	3058	replace "belowground biomass carbon storage" with "soil carbon storage"		Accepted with modifications. The intention was to include belowground vegetation biomass	
3_0094	Schwendenmann, Luitgard	2.5.3.1	3061	3062	Include more recent references for example: Laganière, J., Angers, D.A. and Paré, D. (2010) Carbon accumulation in agricultural soils after afforestation: a meta-analysis. Global Change Biology, 16: 439-453 and Don, A., Schumacher, J. and Freibauer, A. (2011) Impact of tropical land-use change on soil organic carbon stocks - a meta-analysis. Global Change Biology 17, 1658-1670.		Accept	
3_0095	Lund, H. Gyde	2	3062	3062	Vesterdall should be Vesterdal.		Accept	
3_0096	Ziche, Daniel	2.5.3.1	3062	3062	Vesterdal instead of Vesterdall		Accept	
3_0097	Galinski, Wojciech	2.5.3.1	3063	3063	"and" is incorrect. It should be replaced by "or" (compare de Morgan's Laws)		Accept	
3_0098	Galinski, Wojciech	2.5.3.1	3069	3069	footnote 67: please note that the work by the CMP on the entire body of legislation on issues relating to Articles 5, and 8 is not completed yet. For CP2 see http://unfccc.int/meetings/doha_nov_2012/meeting/6815.php#decisions , "Addressing the implications..."		Accept with modifications, found text in para 2(d) of decision 2/CMP.8	
3_0099	Garcia-Diaz, Cristina	2	3069	3069	footnote 67, the right reference is paragraph 4(d) of annex II to decision 2/CMP.8		Accept with modifications, found text in para 2(d) of decision 2/CMP.8	
3_0100	Elvidge, Craig	2	3071	3073	Issue: The planting (to ensure CEF) can occur after the forest land is cleared, or converted to non forest land (as long as this planting occurs within the timeframe for determining deforestation) Action: The reporting of the newly planted CEF forest should start the year that the forest is planted		Accept with modification. Text deleted since this section is being moved under FM, detailed text can be found there	
3_0101	Garcia-Diaz, Cristina	2	3071	3073	Delete reference to CEFC, leave all the details to the FM section.		Accept	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0102	Federici, Sandro	2.5.3	3076	3077	non-CO2 emissions are not limited to those from biomass burning (e.g. fertilization, drainage.)		Accepted with modification. GL 2006 chapter referenced includes all non-CO2 emissions, deleted text on biomass burning so more generic	
3_0103	Rock, Joachim	2	3089	3091	This is overly prescriptive. It is not necessary (and, for most countries, not feasible) to annually control every single area. What is necessary (and feasible) is to be able to detect land-use change and salvage logging and then attribute the year of occurrence of the event.		Accepted. Sentence deleted and section now references other parts of this volume and 2006 guidelines	
3_0104	Federici, Sandro	2.5.3	3091	3091	indeed there is not reason for checking annually whether or not salvage logging occurred. Emissions from salvage logging should not be included in the calculation of emissions associated with disturbances, nothing more. Whether the method does not confuse the causes of stock losses, as for instance the gains-and-losses method, there is not any need to have information on salvage logging		Accepted. Sentence deleted and section now references other parts of this volume and 2006 guidelines	
3_0105	Christophersen, Oyvind	2.5.3.2	3092	3092	The word "may" should be replaced with the word "shall", in order to be consistent with decision 2/CMP7.		Accept with modification/1 Sentence deleted and section now references other parts of this volume and 2006 guidelines	
3_0106	Radunsky, Klaus	2	3092		The sentence: "If land-use change has occurred then lands may not be excluded from accounting under the disturbance provision" is quite ambiguous. It gives countries the flexibility to make a decision on accounting. Is this really the intention? It is expected that once a country has made a decision how to account for natural disturbances under para 33 of Annex to decision 2/CMP.7 the IPCC 2013 KP Supplement provides clear guidance what and how to do monitoring and reporting. It should be avoided to repeat part of the decision on accounting included in this para 33 (b) as this might result in confusion. It is for that good reasons that the IPCC GPG do not address accounting in general. Therefore it is suggested to delete this last sentence.		Accepted. Sentence deleted and section now references other parts of this volume and 2006 guidelines	
3_0107	Lund,H. Gyde	2	3100	3102	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0108	Lund, H. Gyde	2	3107	3107	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0109	Garcia-Diaz, Cristina	2	3108	3110	Delete the reference to CEFC and move it to FM. Another option is to replace "deforestation" with "harvest and conversion" that is the terminology used in 2/CMP.7 and -/CMP.8 when referring to the removal of the forest under the CEFC, and add at the end of the sentence "and it is not considered deforestation".		Accepted second suggestion, with modification : Under the Decision 2/CMP.7, planted forest lands subject to conversion to non-forested land may, in special circumstances, be identified and accounted for as a Forest Management activity under the Carbon Equivalent Forest Conversion provisions and are not considered Deforestation (Section 2.7.7)	
3_0110	Rock, Joachim	2	3113	3116	This is overly prescriptive, as there is no need to determine the boundaries of an area if other methods are employed to estimate the total area.		Accept with modification: this text does not require georeferencing the single D areas, the para below says that a more comprehensive system under RM 2 could do that, but the bullet under RM 1 only requires the geographical location of the boundaries of the areas that encompass lands subject to D activities (in practice, this can be e.g. an administrative region) . We added some text in the para above (moved forward from the next section), that says land can be tracked on a statistical basis	
3_0111	Garcia-Diaz, Cristina	2	3114	3117	See comment above (to line 3108 and line 2886. Delete any reference to CEFC and move it to FM section, or redraft "areas subject to direct human-induced CONVERSION that are subject to CEFC provision, should be identified separately and reported under FM.		Accepted with modification: text deleted here	
3_0112	Federici, Sandro	2.6.1	3122	3123	I'm ok with the text, however it is a repetition of what written at rows 3126-3127		Accept: deleted text here and combined with other text , moved to end as "good practice"	
3_0113	Christophersen, Oyvind	2.6.1	3128	3128	The text "emissions arising from the" should be inserted after "...mandatory to report and account for", in order to be consistent with decision 2/CMP7.		Rejected. Reference to emissions (and removals) is implicit in text. Note text moved forward in document.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0114	Galinski, Wojciech	2.6.1	3128	3128	footnote 68: Pls insert title of the decision		Paragraph 5 in the Annex to Decision 2/CMP.7	
3_0115	Garcia-Diaz, Cristina	2	3136	3136	add, after "separately" the sentence "and reported under forest management"		Reject as no longer relevant, text on CEFC deleted from here	
3_0116	Federici, Sandro	2.6.1	3140	3142	Marrakesh accords do not say that lands subject to deforestation and lands subject to deforestation that would otherwise be subject to an elected article 3.4 activity have to be reported separately. Marrakesh accords says that information on lands subject to deforestation that would otherwise be subject to an elected article 3.4 activity should be reported. So, an information item box could provide such information		Reject: dec. 2/CMP8 requests to provide information on "geographical boundaries" which encompass land subject to 3.3 and land subject to 3.3 otherwise subject to 3.4. In practice this means these categories should be reported SEPARATELY (current KP table indeed follow this approach and include different tables - another approach could be to report separately this information in the same table)	
3_0117	Garcia-Diaz, Cristina	2	3140	3140	replace "Marrakech Accords" with "decision 2/CMP.7, paragraph 9"		Accept with modification: relevant reference is Dec. 2/CMP.8	
3_0118	Garcia-Diaz, Cristina	2	3145	3147	redraft sentence: "Decision 2/CMP.7 also requires that areas that change its use from forest to other land use under the CEFC provision are reported as article 3.4. forest management, and not under 3.3. deforestation".		Accept with modification (phrase deleted as it was a repeat of previous one)	
3_0119	Munthali, Jack	2	3145	3147	This is to be noted following decision 2/CMP.7 change in reporting as in section 2.7.7		Accept with modification (sentence deleted)	
3_0120	Weiss, Peter	2_6_1	3149	3150	It is too narrow to request only Approach 3 as good practice to identify D lands. For instance, approach 2 also allows to provide information on the areas of LUC, that together with more specific other information on the D lands (e.g. specific national statistics/maps on such activities only) which allows to trace lands over time would be sufficient for reporting D lands. The cross-check of these areas with the LUC areas resulting from approach 2 may be used as evidence that the statistics on D activities provide realistic figures.		Accept.	
3_0121	Federici, Sandro	2.6.1	3150	3150	Here approach 3 is set as a good practice for deforestation, why the same has not been established for afforestation/reforestation?		Accept with modification: now text says good practice for approach 3 and approach 2 with supplementary information, same text under AR and D	
3_0122	Xia, Chaozong	2	3152	3260	a well-developed monitoring & supervision system including database should be mentioned in section 2.6.2 to distinguish deforestation caused by agricultural uses, road, buildings and other conversions of forest to non-forestry land from forest management. In general, small young trees there isn't stock volume. It isn't reasonable to estimate their biomass and carbon change by interpolation or other methods. However, how to reflect the effect of planting for carbon sink is key, for example, the potential of biomass and carbon accounting when forested in subsequent commitment period.		Accept with modification. Section 2.6.1 includes the need to identify areas subject to D caused by different land uses	
3_0123	Galinski, Wojciech	2.6.2	3154	3154	Decision "Addressing the implications..." states that all Parties that are Parties to the KP must report KP-LULUCF even if they do not have a QELRC		Reject: Decision 2 CMP. 8 makes reference to Parties B which have submitted the initial report for the calculation of the AA. Current text in KPSG only refers to "parties"	
3_0124	Galinski, Wojciech	2.6.2	3156	3156	footnote 69: Paragraphs 3 and 5 in the Annex to Decision 16/CMP.1 (Land use, land-use change and forestry) were replaced, for the CP2, by paragraphs 3 and 4 in the Annex to Decision 2/CMP.7 (Land use, land-use change and forestry):		accept with modification, reference both Decisions	
3_0125	Garcia-Diaz, Cristina	2	3156	3156	Add, after Marrakech Accords, the sentence "and maintained for the second commitment period according to decisions 2/CMP.6 and 2/CMP.7". Add also the right references in footnote 69		accept with modification, reference both Decisions	
3_0126	Garcia-Diaz, Cristina	2	3157	3157	add, at the end of the sentence: "since 1st January 1990".		Rejected. 16CMP1 defines deforestation separately from any reference to timelines of activities. This is given in preceding sentence	
3_0127	Schlesinger, Peter	2	3160		crown cover is used, but maybe it is not correct		reject: tree crown cover is language in para 1(a) Annex decision 16/CMP.1	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0128	Rock, Joachim	2	3161	3169	Please rework this paragraph, as boundaries are neither needed for area estimation, nor is it feasible to delineate e.g. forest and treed areas with the precision and accuracy often feigned by mapping approaches.		Accept	
3_0129	Garcia-Diaz, Cristina	2	3165	3166	Delete the sentence starting with "Treed areas". If the land has been classified as forest, even if it doesn't comply with the thresholds yet, can be deforested. Therefore, the sentence should be redrafted: "all lands that are classified as forest at some point in time, under the Convention or the KP, and are subject to any land use change, are to be considered deforestation".		accept with modification: deleted text	
3_0130	Galinski, Wojciech	2.6.2	3167	3171	it is a circular error here: line 3167: The identification of units of land subject to deforestation activities requires the delineation of units of land that line 3170: Have ceased to meet the definition of forest at some time after 1 January 1990 as the result of direct human-induced deforestation Proposal: change "deforestation" in line 3171 to "direct human-induced conversion from forest to non-forest land"		Accept	
3_0131	Garcia-Diaz, Cristina	2	3169	3169	add, after "31 December 1989" the sentence "and have been classified as forest by the Party". This is needed to exclude woody crops, that comply with forest definition, but are not forest.		Rejected. Text elsewhere on predominant land use as part of forest definition ths in this ullet, meeting the coutries' definition of forest includes both thresholds and predominant land use	
3_0132	Garcia-Diaz, Cristina	2	3172	3172	It would be better to express it in a different way, saying that "The Party does not apply the CEFC to this land"		Acceptet with modification: sloightly different formulation used as per comment below	
3_0133	Herold, Anke		3172	3172	The accounting of 'carbon equivalent forest conversion' is a may provision and not a mandatory requirement, but th text reads as if it is mandatory and a criterion that applies automatically in all cases. Revise along the lines 'Does not meet the criteria for 'carbon equivalent forest conversion' if this provision is applied.'		accpet	
3_0134	Beets, Peter		3174	3176	"conditions delay or prevent regeneration" this implies that some areas could permanently become non-forested (eg. dry land forest that is destroyed by fire and cant regenerate because of for example climate change) and this would not be deemed to be "deforestation". This is practical, but messy as implemeted - eg 2.6.2.1 only covers temporary loss of forest cover for a defined time period. Can the time period infinite (to cater for conditions that prevent regeneration as per sentence at 3124 - 3176)?		Rejected. The sentence refers to the case of no land use change	
3_0135	Lund, H. Gyde	2	3174	3174	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0136	Federici, Sandro	2.6.2	3178	3080	More in general it should be here discussed the case of alteration of the water table either lowering or increases (including flooding) the forest dies.		Accepted	
3_0137	Lund, H. Gyde	2	3205	3205	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0138	Galinski, Wojciech	2.6.2.1	3207	3207	footnote 70: For CP2 Paragraph 8(b) in the Annex to Decision 15/CMP.1 was replaced by Paragraph 4(b) in the Annex II to Decision -/CMP.8 Implications of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol		Accept with modification: Paragraph 4 of Annex to Decision 2/CMP.7; Paragraph 4 (b) in the Annex 2 to Decision 2/CMP.8.	
3_0139	Garcia-Diaz, Cristina	2	3207	3207	footnote 70: change the reference to paragraph 4(b) in decision -/CMP.8 (Implication of the implementation of decisions 2/CMP.7 to 5/CMP.7 on the previous decisions on methodological issues related to the Kyoto Protocol, including those relating to articles 5, 7 and 8 of the Kyoto Protocol)		Accept with modification: Paragraph 4 of Annex to Decision 2/CMP.7; Paragraph 4 (b) in the Annex 2 to Decision 2/CMP.8.	
3_0140	wang, chunfeng	chapter 2	3211	3212	normally, the length could be defined as 3-7 years in my view.		Rejected. It is specific to local conditions and national circumstances	

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3_0141	Federici, Sandro	2.6.2	3215	3215	It could be made more clear by shortening: "...lands that have lost forest cover..."		Reject. Language need to be specific for consistency with CMP	
3_0142	Lund, H. Gyde	2	3215	3215	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0143	Garcia-Diaz, Cristina	2	3217	3217	Add, after "other deforested areas" the sentence "unless the party provide transparent information explaining the delay in the reestablishment of forest". Some lands may take longer than the average in recovering the forest cover, even when efforts are made to forest them. A Party could be provided with the opportunity to explain this circumstance, and to continue accounting these lands as temporarily without forest, and not as deforestation		Rejected. Existing text already flexible to accommodate changes in recovery time periods	
3_0144	Brandon, Andrea	2	3221	3235	How should the land be classified if after the time period for regeneration has elapsed no forest regeneration can be confirmed but equally, no land use change can be detected?		Accept The paragraph above an the decision tree provides indication that it should be classified as D	
3_0145	Lund, H. Gyde	2	3221	3223	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0146	Munthali, Jack	2	3221	3235	outline practical challenges but this can be partially solved by use of multiple sources of data and ground truthing. A more conservative approach would give partie latitude as the defination of forests does not change immediately		Accept with modification. Challenges are already mentioned in paragraph, other sources of data added ie. field inventories.	
3_0147	Lund, H. Gyde	2	3228	3228	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0148	Beets, Peter		3233	3233	"...the proportion of the lands..." for clarity change this to "...the proportion of the land classified as forest land...". Also note that land covered by sentences 3174-3176 needs to be excluded from this proportion.		Reject. With other changes already made to sentence this would make it harder to read. Context of paragraph makes it clear. Disagree that natural disturbance should be mentioned here (to include or exclude) as it is a specific case.	
3_0149	Lund, H. Gyde	2	3234	3234	Consider changing 'forest cover' to 'tree cover'		Reject; see answer to previous identical comments	
3_0150	Lund, H. Gyde	2	3237	3237	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0151	Weiss, Peter	2_6_2_1	3237	3239	"..., and to report on their area and status..." Does really any party report about the areas of e.g. clear-cut forests due to forest management operations and about the status of these clear cut forests...? This origins from the 2003 IPCC GPG, but I think this second part of the sentence should be deleted or redrafted to what is reported, accepted and what makes sense with respect to the discrimination between D and temporary loss of forest cover. Also the following sentence should be adjusted accordingly. With respect to the advice in chapter 2.6.2.1 also a general comment: It should be taken into consideration that the provision of reclassification of FM lands to D lands after the passing of a regeneration period without regrowth may request a shift of the accounting of biomass losses from forest management (or forest land) to Deforestation after these years, even though they were already accounted under "forest management" in the year of harvest/biomass loss. This is not a trivial issue, because accounting rules are different for both activities (net/net vs. gross net) and the time period between the change of accounting of such biomass losses from FM to D may in addition lie across two CPs (with different political decisions). Advice should be given in how to deal with it, if this specific guidance on introducing a regeneration period for discrimination should reach any practical relevance.		Accept with modification. Parties report such information in their NIRs. Second comment on the difficulty of moving from FM to D reporting noted, especially when crossing contiguous commitment periods, and subject of cross-cutting discussions. Some additional guidance text added.	

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3_0152	Federici, Sandro	2.6.2	3239	3241	There is a gap here. Indeed, it could happen that deforestation occurs in a year of the commitment period and that the "regeneration period" expires in the following commitment period. In such case the largest part of emissions associated with natural disturbances will never be accounted. It is therefore here proposed a redrafting of the sentence: "Units of land for which, at the end of a commitment period, no direct information was available to distinguish deforestation from other causes of cover loss, should be reassessed prior to the end of the next commitment period. This could be done by assigning to deforestation a portion of those areas not yet classified, such a portion could be calculated multiplying the total area yet to be classified by the fraction of the total area that has lost the forest cover in the commitment period, which has already been classified as deforested."		Accept with modification: some additional guidance added.	
3_0153	Beets, Peter		3245	3245	"...distinguishing temporary forest cover loss and deforestation..." change to" ...distinguishing either temporary or permanent (see sentence 3174-3176) forest cover loss from deforestation..."		Reject: the context is related to distinctions between D and temporary forest cover loss.	
3_0154	Lund, H. Gyde	2	3245	3245	Consider changing 'forest cover' to 'tree cover'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0155	Eve, Marlen	2	3255	3256	Editorial note: In fig 2.6.1, the first diamond is missing "1989" and the box labeled "Classify as FM" seems that it should be shaded.		Accept	
3_0156	Federici, Sandro	2.6.2	3255	3256	figure 2.6.1. The box related to CEFC is misplaced. Indeed a land that is under another land use can be reported under CEFC if that deforestation was compensated by a plantation somewhere. So, please move the box under the arrow "yes" after the box "Was the cover loss followed by land-use change to non-forest landuse?"		Reject, because FM still a forest land use	
3_0157	Garcia-Diaz, Cristina	2	3255	3256	in the first rhombus in the figure 2.6.1., it should read "did the unit of land meet the definition of forest on or after 31 December, AND HAS BEEN CLASSIFIED AS FOREST BY THE PARTY", as explained in comment to line 3169, this is to distinguish between forests and woody crops.		Accept with modification: did the land meet the country definition of forest	
3_0158	Garcia-Diaz, Cristina	2	3255	3256	In figure 2.6.1., comment made to line 3217, on the possibility that the Party explain why the forests is taking longer than X to generate should be considered. Therefore, a rhombus should be added, saying ""Can the Party justify the delay in the re-establishment of the forest?", if yes, it can be classified as forest, if not, the land shall be classified as deforestation		Reject. As did for earlier comment . Contries have enough flexibility.	
3_0159	Brandon, Andrea	2	3256	3257	Fig 2.6.1. needs 1989 to be added to first decision box.		Accept	
3_0160	Chordá Sancho, Jose Vicente	2.6.2.1	3256	3257	Figure 2.6.1 --> Add "?" at the end of: "Did the unit of land meet the definition of a forest on or after 31 December"		Accept	
3_0161	de Ligt, Rob	2.6.2	3256	3257	Figure 2.6.1 – The last diamond of this Figure has been changed to "Has forest regrowth been prevented by direct human activity?". This has replaced the original text of this diamond, which was "Was the cover loss due to direct human induced activity?". The text of this diamond should be changed back to the original wording because it creates inconsistency with the text on lines 3206-3235 and with the other components of Figure 2.6.1. The current text and decision tree provides an approach to determining if temporary removal or loss of tree cover can be distinguished from deforestation. This current approach provides a pragmatic and proven method to determine if forest cover loss is deforestation which recognises that information to determine if a forest has not regenerated due to human activity or not is very hard to obtain. This is why the text introduces the concept a time period to monitor for the return of forest cover after which it the land can be determined to have been deforested. This approach is included in the new version of Figure 2.6.1 in diamonds five, six and seven. The new text of diamond number eight makes these preceding diamonds redundant and make open ended the question of whether forest regrowth has been prevented by direct human induced activity. This raises the question, using this new decision tree how can Party's prove that forest regrowth has been prevented by human activity and so how can they be certain that any land has been deforested?		Accept: changed back to original text	
3_0162	Larocque, Guy	2.6.2.1	3256	3257	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		reject. Would lead to too much text in the dimonds, and sections within this Deforestation sub section	

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3_0163	Lund, H. Gyde	2	3256	3256	Figure 2.6.1 - First decision point - consider adding 1989 after 31 December		Accepted	
3_0164	Lund, H. Gyde	2	3256	3257	Figure 2.6.1 - Second decision point - consider changing 'a forest cover loss' to 'a tree cover loss'		Reject: "forest" refers to a country's definition of forest, which is based on the vegetation criteria that includes both tree crown cover and height.	
3_0165	Radunsky, Klaus	2	3256		figure 2.6.1: It is suggested to specify also the year in the first question, right after the start.		Accepted	
3_0166	Shimabukuro, Yosio Edemir		3256	3257	after 31 December - which year ?		Accepted. 1989 added to diamond	
3_0167	Sturgiss, Rob	2	3256		Decision tree has been amended significantly from decision tree in existing GPG. Has the need for changes to the decision tree been demonstrated?		Accept with modification. Changes due to inclusion of CEFCs and natural disturbance, but much of other changes have been converted back to original.	
3_0168	Sturgiss, Rob	2	3256		Second question should be amended to 'was there a forest cover loss below the threshold after 31 December 1989 <u>due to direct human activity</u> ?' Decision tree should be consistent with text.		accept with modification: Forest cover loss could be due natural disturbance, this question is reinstated now in the last diamond	
3_0169	Sturgiss, Rob	2	3256		Under the draft structure of the decision tree, deforestation cannot be determined until X years after the initial loss of forest cover - may be many years after - which makes the current decision tree highly impractical.		Accept. Foot note added	
3_0170	Sturgiss, Rob	2	3256		it is critical that the decision tree leads to the identification of human induced changes in forest cover which needs to qualify the second question.		accept : question on direct human induced cover loss is reinstated now in the last diamond	
3_0171	Garcia-Diaz, Cristina	2	3264	3264	Add reference to 2/CMP.7 after Marrakech Accords.		Accept with modification, both now referenced in footnote	
3_0172	Garcia-Diaz, Cristina	2	3266	3266	add, after "between" the complete reference to the cut off date: "1st January 1990"		Accepted	
3_0173	Garcia-Diaz, Cristina	2	3267	3267	replace "deforestation event" with "human-induced deforestation"		Reject. Deforestation is already defined as DHI	
3_0174	Garcia-Diaz, Cristina	2	3268	3268	replace "post-disturbance" with "post-deforestation", to avoid confusion with natural disturbances provision		Accepted with modification: "after the deforestation event"	
3_0175	Brandon, Andrea	2	3271	3274	indicates HWP from deforestation can be treated other than as tier 1 instant emissions, recommend removing reference to HWP from this paragraph		Accepted. Entire paragraph was removed as not necessary	
3_0176	Federici, Sandro	2.6.3	3271	3274	HWP under deforestation have to be reported with instantaneous oxidation, so no delayed decay. So the text should be redrafted as follows: "If the deforestation occurs during the commitment period, biomass carbon stocks will decrease but, depending on deforestation practices, some of this biomass may be added to litter and deadwood pools. Their increase can initially partly offset biomass carbon losses and delay emissions. In subsequent years, carbon is likely to be released from litter and deadwood pools through decay or burning."		Accepted. Entire paragraph was removed as not necessary	
3_0177	Federici, Sandro	2.6.3	3275	3277	Same applies for drainage of organic soils under deforestation. Please add.		Accepted	
3_0178	Sperow, Mark	2.6.3	3275	3277	This paragraph seems out of place. Is there a more appropriate location for it?		reject: Paragraph is in correct place.	
3_0179	Garcia-Diaz, Cristina	2	3278	3278	footnote 72: article 3.7, only applies for the first commitment period. The reference should be changed to "Article 3.7. bis, as adopted in Annex I decision 1/CMP.8 (Amendment to the Kyoto protocol pursuant to its article 3, paragraph 9)		Accepted	

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3_0180	Garcia-Diaz, Cristina	2	3295	3297	Delete sentence on CEFC. The methodology for this would be part of forest management.		Accepted	
3_0181	Beets, Peter		3298	3301	"...in which case the land.." is this the deforested land or the unit of land under Carbon Equivalent Forest?		reject No longer apply. Text deleted.	
3_0182	Christophersen, Øyvind	2.6.3	3298	3301	It should be clearer under which category HWP from deforestation are to be accounted, when a Carbon equivalent forest is established.		Reject. No longer apply. Text deleted.	
3_0183	Penman, Jim	2	3345	3345	Add "Disturbances as they relate to forest management are dealt with at 2.7.4 below and at greater depth in section 2.3.9." after the sentence.		Accept.	
3_0184	Rock, Joachim	2	3348	3353	There are much more forest types than natural or planted forest. For example, in large parts of Europe forests are managed by natural regeneration, not planting. These are not included here. Please include a statement that either "planted forest" is to include all managed forest, e.g. where there is an influence on method and course of rejuvenation, or that each party has to define for itself what constitutes natural and planted forest and where managed forests that are not planted are to be included. An in-text reference to Chapter 1.1 might be good, too.		Accept with modification. We deleted any reference to planted and natural forest, and just refer to MA definitions.	
3_0185	Perugini, Lucia	2	3350	3352	Change the phrase in "It includes both natural forests and plantations meeting the forest definition in the Marrakes Accords with the parameter values for forests that have been selected and reported by the Party that have not been classified by the party under afforestation/reforestation category". This to clarify that areas under AR categories cannot be included under the FM category.		Accept with modification. We deleted any reference to planted and natural forest, and just refer to MA definitions. We added reference to AR	
3_0186	Garcia-Diaz, Cristina	2	3351	3352	Redraft the sentence "it includes both, natural forest and plantations meeting the forest definition notified by the party in its initial report to facilitate the establishment of the assigned amount in 1990, and that, therefore, are not accounted as afforestation or reforestation". This is to ensure that there is no double accounting of lands, as AR lands comply with the definition of forest, and can be subject to forest management.		Accept with modification. We deleted any reference to planted and natural forest, and just refer to MA definitions. We added reference to AR	
3_0187	Garcia-Diaz, Cristina	2	3352	3352	Add reference to 2/CMP.6 before the reference to 2/CMP.7		Accept	
3_0188	Kim, Raehyun	2	3352	3352	I guess that there is double space between sentences.		Accept	
3_0189	Penman, Jim	2	3354	3354	Delete "conceivable" before "approaches".		Accept	
3_0190	wang, chunfeng	chapter2	3359	3361	when using the broad approach, how to show the practices are really human-induced if no requirements specifying forest management practices are identified?		Reject. The definition of forest management is not based on the term human-induced.	
3_0191	Araki, Makoto	2.7.1	3367	3368	I think to delete "define when a transition from natural forest to planted forest occurs". The reason is this is not clear at international negotiation yet.		Reject. It refers to the decision 2/CMP.7 that includes this transition	
3_0192	Matsumoto, Mitsuo	2.7.1	3367	3368	Delete "define when a transition from natural forest to planted forest occurs". The reason is shown in two lines upper.		Reject. It refers to the decision 2/CMP.7 that includes this transition	
3_0193	Iehara, Toshiro	2.2.6.1	3367	3368	Delete "define when a transition from natural forest to planted forest occurs". The reason is this is not clear at international negotiation yet.		Reject. It refers to the decision 2/CMP.7 that includes this transition	
3_0194	Rock, Joachim	2	3374	3376	Delete this paragraph. It is not necessary to establish boundaries if proper sampling methodology is used, so this request here is overly prescriptive.		Accept with modification. Not the paragraph but the words "of the boundaries" was deleted.	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0195	Munthali, Jack	2	3378	3379	it is clearly stated, estimates of carbonstock changes resulting fromforestmanagement are for the forest management lands only.		Accept. The sentence was deleted	
3_0196	Federici, Sandro	2.7.1	3385	3387	Delete this sentence. Marrakesh accords do not say that lands subject to AR and lands subject to AR that would otherwise be subject to an elected article 3.4 activity have to be reported separately. Marrakesh accords says that information on lands subject to AR and D that would otherwise be subject to an elected article 3.4 activity should be reported. So, an information item box could provide such information, and such information box is relevant for AR reporting only; it is not relevant for FM.		Accept. The sentence was deleted	
3_0197	Garcia-Diaz, Cristina	2	3385	3387	Add at the end of the Paragraph: "and shall be reported under article 3.3., as this article has predominance over 3.4."		Accept with modification. The sentence was deleted	
3_0198	Perugini, Lucia	2	3385	3387	Here it should be clear that article 3.3 has the precedence over article 3.4 activities (par. 9 decision 2/CMP7).		Accept with modification. The sentence was deleted	
3_0199	Perugini, Lucia	2	3385	3387	Indeed AR units of land can be managed on the other side the only case where land under AR art. 3.3 can be reported as FM art.3.4 is the carbon equivalent forest. In all the other cases no overlap is possible between FM e AR since FM land for definition has to be forested since 1990, while AR imply a conversion of other lands to forest happened after 1990 on land that did not contained forest on 1/1/1990. The phrase is confusing as it is now, a specific reference to the carbon equivalent forest provision should be inserted, otherwise the phrase should be deleted. Furthermore the reference to Marrakesh accords should be updated with new relevant decision for 2CP.		Accept with modification. The sentence was deleted	
3_0200	Bahamondez, Carlos	2	3392	3393	it would be important to associate the concept of managed forest - when some extractive activity is occurring- (as opposite to Marrakesch accord) as not sustainable practices in forest and as such relates to degradation in the end, the implications of goes far than unbalance accounting its open a window to deal with identification of areas of forest degradation an it is consistent with Box 2,1 of IPCC SR referenced in 3427- 3430 . Figure 2.7.2 could be expanded to address the issue of non Marrakesch accord forests activities as a proxy to forest degradation.		Accept with modification . Figure and text have been revised.	
3_0201	Garcia-Diaz, Cristina	2	3397	3398	Delete "some of these lands may also be subject to activities under 3.3, (A and R) as outlined in figure 1.1." As mentioned before, forest management lands can't be subject to 3.3. activities by definition. There are concerns with the classification scheme proposed in Figure 1.1. that need to be solved.		Accept with modification . Figure and text have been revised.	
3_0202	Garcia-Diaz, Cristina	2	3397	3403	The chart seems to be incomplete. Is it refering to all forest land, including lands converted to forest land? Or is it only for forest land remaining forest land? In both cases, there are a lot of factors that are not taken into account, for example, the fact that areas change from L-FL to FL-FL after a period of time, but AR lands can't change to FM, the consideration of natural regeneration, if not included as AR, has also a particular status that should be considered here, what does the box with "unbalanced accounting possible" mean?. Can the eligibility criteria of 2/CMP.7 be defined somewhere?. natural disturbances should be included if CEFC is included.		Accept with modification . Figure and text have been revised.	
3_0203	Nagahisa, Akane	2.7.1	3397	3403	In Figure 2.7.1, the far right box at the bottom, "unbalanced accounting possible", can be deleted, because its meanings would not be readily understandable for readers as such that is explained in lines 3417-3429.		Accept with modification . Figure and text have been revised.	
3_0204	Perugini ,Lucia	2	3397	3399	Forest management land cannot be subject to 3.3 activities since activities under 3.3 article have the priority over 3.4 activities.		Accept with modification . Figure and text have been revised.	
3_0205	Bernoux, Martial	Figure 2.7.1	3397	3403	top of the figure "ALL FORST" correct "ALL FOREST"		Accept.	
3_0206	Chordá Sancho, Jose Vicente	2.7.2	3402	3403	Figure 2.7.1: insert "E" in the first box, so that it reads "ALL FOREST LANDS" insread of "ALL FORST LANDS"		Accept.	
3_0207	Larocque, Guy	2.7.2	3402	3403	Spelling error in the figure: "ALL FOREST LANDS"		Accept.	
3_0208	Lund, H. Gyde	2	3402	3402	Figure 2.7.1 - First box - 'FORST' should be 'FOREST'		Accept.	
3_0209	Lund, H. Gyde	2	3402	3403	Figure 2.7.1 - very clear and easily understood. Consider having similar ones for grassland, croplands. Etc.		Accept.	

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3_0210	Shimabukuro, Yosio Edemir		3402	3402	ALL FORST LANDS ---- FOREST		Accept.	
3_0211	Sperow, Mark	2.7.2	3402	3403	Correct spelling of Forest in top box. Is the "unbalanced accounting possible" an appropriate title and is it perceived or real (reference to line 3426)?		Accept with modification . Figure and text have been revised.	
3_0212	Garcia-Diaz, Cristina	2	3405	3406	revise when revisiting the figure 2,7,1,.		Accept with modification . Figure and text have been revised.	
3_0213	Federici, Sandro	2.7.2	3410	3411	Delete the text after the word "orchards" until the full stop. Indeed a grazing land with a tree cover that exceed the forest thresholds is a land under forest use and has to be reported under FM, while if the tree cover does not exceed the tree cover is a land under grassland use. The absence of information on whether the tree cover exceed or not the forest thresholds makes the text misleading.		Reject. The text we kept but added the word "exceeding the crown cover threshold of the national forest definition" to resolve the comment	
3_0214	Penman, Jim	2	3413	3415	Add "are assumed to" between "countries" and "have subdivided their forest area..."		Accept with modification. The word "may" was added.	
3_0215	Eve, Marlen	2	3417	3420	Has IPCC agreed upon an official definition of sustainable management of forests? If so, does it include the noted ecological, economic and social functions mentioned here? I would suggest that this section might be reworded to state that most forest lands are impacted by management and national policy priorities and decisions, and therefore in most cases, the area of forest lands in any country will equal the area of managed forest lands.		Reject. We quote the decision text	
3_0216	Shimabukuro, Yosio Edemir		3417	3417	to manage forests sustainably ---- sustainability		Reject. Wording is correct	
3_0217	Alfredsen, Gry	2	3427	3429	The year of the IPCC reference need to be included. Do you need the full name of the report? Could not find the report in the reference list.		Accept with modifications. The title of the report was kept so that the text is more informative.	
3_0218	Federici, Sandro	2.7.2	3433	3434	this text is not correct. Indeed, deforested lands reported under CEFC do no meet the country's criteria for forest. I suggest to delete the entire sentence.		accept. add proviso re. CEFC in below comment.	
3_0219	Brandon, Andrea	2	3434		add in at end of sentence "or if non-forest must be subject to CEFC provision"		Accept.	
3_0220	Garcia-Diaz, Cristina	2	3438	3442	Figure 2.7.2.: the first rhombus should clarify when the definition of forest need to be met, I can imagine it refers to the reporting year, but should be clarified. This chart makes that AR areas can be reported as FM (AR areas can be subject to FM practices as defined by MA, but still will have to be classified as AR), that is not right, AR has to be reported under 3.3., and 3.3. areas can't leave 3.3. reporting (line 357 of this draft, and page 4.16 of 2003 GPG)		Accept with modification.The figure 2.7.2 has been revised	
3_0221	Chordá Sancho, Jose Vicente	2.7.2	3441	3442	Figure 2.7.2: Bottom grey box "Not eligible for FM" --> For coherence with the other grey box, insert "Land" so that would read --> "Land not eligible for FM"		Accept with modification.The figure 2.7.2 has been revised	
3_0222	Lambrecht, Jesse	2	3441	3441	Defintion		Accept with modification.The figure 2.7.2 has been revised	
3_0223	Larocque, Guy	2.7.2	3441	3442	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Accept with modification.The figure 2.7.2 has been revised	
3_0224	Somogyi, Zoltan	2	3441	3441	first rhombus from above: replace text with "Does the land meet the country-specific defintion of forest? Second rhombus from above: replace the text with "Is the land subject to the country-specific definition of FM?"		Accept with modification.The figure 2.7.2 has been revised	
3_0225	Kabo-bah, Amos Tiereyangn	2	3442	3443	Format "flow chart" to include text labels properly		Accept with modification.The figure 2.7.2 has been revised	
3_0226	Federici, Sandro	2.7.2	3446	3448	Since it is now mandatory, FM has a higher hierarchical order over all elective article 3.4 activities, as it is for article 3.3 activities. A land that meet the forest tree cover and is subject to forest use is a forest land and it must be reported under FM, without any consideration on whether the country elected or not the grazing land management activity. Similarly, an afforested/reforested grazing land must be reported under afforestation/reforestation without any consideration on whether the country elected or not the grazing land management activity; further, if deforested the land must be reported under deforestation. So I suggest to delete the entire sentence.		Reject. Cross-cutting decision is that lands with tree cover meeting forest definition are not necessarily reported as forest land. Text has been moved elsewhere.	
3_0227	Schlesinger, Peter	2	3447		tree cover is used, but should be canopy cover or some such		Reject. Text has been rewritten and moved elsewhere.	

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3_0228	Federici, Sandro	2.7.2	3450	3451	according to comment provided on rows 3446-3448 the text should be redrafted as follow: "Whether land is classified under forest management or cropland management has implications for the accounting rules that apply"		Reject. Text has been deleted.	
3_0229	Weiss, Peter	2_7_2	3453	3455	"...and to delineate boundaries of ... in the inventory year ..." This guidance is to specific and should be reformulated to better meet what can be (is) done on basis of the available information (e.g. in forest inventories). is more or less the assessment of areas under forest management in forest inventory periods (or other assessment periods) which needs to be eventually estimated for single years by using interpolation techniques.		Accept. We inserted the word "identify" instead of "delineate boundaries".	
3_0230	Federici, Sandro	2.7.2	3459	3462	see comment on lines 3385-3387. This text is not needed here. It is suggested to delete it		Accept. Deleted.	
3_0231	Garcia-Diaz, Cristina	2	3459	3462	Delete the sentence on lands afforested or reforested being included under FM. From "Lands subject to..." to the end of the paragraph. AR has to be reported under 3.3., and 3.3. areas can't leave 3.3. reporting (line 357 of this draft, and page 4.16 of 2003 GPG)		Accept. Deleted.	
3_0232	Perugini, Lucia	2	3459	3462	Delete the sentence from "land subject to afforestation..." to the end of the paragraph. AR activities cannot qualify also for 3.4 FM category (see also previous comment to lines 3385-3387)		Accept. Deleted.	
3_0233	Nagahisa, Akane	2.7.2	3463		Suggest to delete "where" in this line to read "It is good practice for each Party to provide information to show that a transition from natural forest to planted forest has occurred based on their national definitions, ...". It is not clear what "where" means here, and the revised sentence gives a sufficient guidance.		Accept with modification. "where" was replaced by "when".	
3_0234	Federici, Sandro	2.7.2	3467	3467	it is suggested to replace "subject to" with "associated with".		Accept.	
3_0235	Kim, Raehyun	2	3469	3472	The area of land subject to forest management could be increasing, by management activities initiated within unmanaged forests, not only by the harvesting activities. Thus, it is better to revise the sentence as "If a country expands its road infrastructure into previously unmanaged forests and initiates management activities, ..."		Accept.	
3_0236	Somogyi, Zoltan	2	3469	3472	Please list more possible ways of increasing FM area		Accept. We added that If an area of forest expansion after 1990 does not qualify as direct-human induced Afforestation/Reforestation, and if this area meets the requirements of the Decision 16/CMP.1, it may be included under Forest Management (see figure 2.7.1).	
3_0237	Sperow, Mark	2.7.2	3469	3475	If unmanaged forest is harvested to make a road, it then becomes part of FM? Why is it not deforestation? It will not return to forest any time soon, so this is confusing.		Accept with modifications. The word "harvest" was changed to "management". Addressed by change s above (see comment 3_0235). Forest roads for accessing the forest for timber extraction as well as skidding tracks are usually included in the forest area. However, a more intensive infrastructure in a forest definitely decreases the stocking volume.	
3_0238	Kim, Raehyun	2	3476	3477	Within the sentence, "but it can change the reporting category", it represents the area. Thus the sentence should be revised as "its reporting category can be changes" or "the reporting category of the area can be changed"		Accept.	
3_0239	Federici, Sandro	2.7.2	3480	3480	however here, maybe in a footnote, it should be noted that it may also occur that total area under FM increases because of a transfer of area from D. Indeed, an area that was deforested is eligible for being reafforested as carbon equivalent forest plantation and therefore transferred from article 3.3 accounting to article 3.4 accounting		Reject. The area that was deforested was previously FM. CEFC does not necessarily means that FM area change.	
3_0240	Christophersen, Øyvind	Figure 2.7.3	3481	3493	Please include information in the figure, that it is optional to apply the carbon equivalent forest provision. Please also make the border between "all land-use" and "other land-uses" more clear in the figure.		Accept. More clear also if the lines surrounding CEFC is dashed.	
3_0241	Forbes, Keith	2	3481	3481	Figure 2.7.3 needs some graphics attention		Accept	
3_0242	Somogyi, Zoltan	2	3484	3484	Replace "All land uses Other land uses" with "Non-forest land use"		Accept	

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3_0243	Rock, Joachim	2	3496	3497	Delete this sentence. It is not necessary to delineate boundaries in case sampling-based inventory methods are used. This request here is thus overly prescriptive.		Accept. Words "with boundaries delineated" were deleted	
3_0244	Alfredsen, Gry	2	3503	3508	Box 2.7.1 highlights the link to the 2006 IPCC guidelines. That is nice, but maybe a regular reference or footnote would be enough. If using a box then the same should be done in other chapters to ensure consistency throughout the document.		Accept. The same type of boxes are used elsewhere in the document	
3_0245	Chordá Sancho, Jose Vicente	2.7.3	3512		Delete "-" after "above-" or cite text as para 26 from Annex to Dec 2/CMP.7: "above-ground biomass, below-ground biomass" as it happens in lines 1510 and 3665		Accept with modifications	
3_0246	Federici, Sandro	2.7.3	3516	3516	the word net is not needed (emissions and removals have been listed both)		Accept.	
3_0247	Christophersen, Øyvind	2.7.3	3521	3522	Given the reasoning below, tier 1 can not be applied unconditionally even if forest management is not considered a key category. It has to be shown that litter, dead wood and SOC pools are not net-sources.		Accept. The text reflect this comment	
3_0248	Somogyi, Zoltan	2	3521	3522	the expression "not significant" is not used in 2.3.6, only "particularly significant", and it is not clear from the text what "not significant" might mean		Accept. Wording changed.	
3_0249	Chordá Sancho, Jose Vicente	2.7.3	3524		Idem 3512		Accept with modifications	
3_0250	Galinski, Wojciech	2.7.3	3526	3526	2/CMP.7, annex, para 26 states: "not a source". It does not say "not a net source"		Accept.	
3_0251	Galinski, Wojciech	2.7.3	3527	3527	2/CMP.7, annex, para 26 states: "not a source". It does not say "not a net source"		Accept.	
3_0252	Munthali, Jack	2	3530	3531	Good for methodological consistencies (section 2.7.5.2)		Noted	
3_0253	Galinski, Wojciech	2.7.3	3535	3535	2/CMP.7, annex, para 26 states: "not a source". It does not say "not a net source"		Accept.	
3_0254	Federici, Sandro	2.7.3	3546	3547	It should be redrafted, it is unclear and uncorrect I guess. I propose: "There are no non-forest lands reported within managed forest lands under UNFCCC even if non-forest land are accounted for within forest management as Carbon Equivalent Forest conversion."		Accept.	
3_0255	Federici, Sandro	2.7.3	3548	3549	also this sentence to be redrafted since it applies to UNFCCC reporting, not to KP accounting. I propose: "Even if forest lands have been subject to natural disturbance for which emissions and subsequent uptake have been excluded from accounting, lands and associated emissions and removals have not been excluded from UNFCCC reporting."		Accept.	
3_0256	Federici, Sandro	2.7.3	3550	3553	Still, it should be redrafted since it applies to UNFCCC reporting, not to KP accounting. I propose: "Harvested wood products may be reported on the basis of instantaneous oxidation, or a country specific approach has been used for UNFCCC reporting that is consistent with the requirements for accounting as defined in Decision 2/CMP.7 (e.g. harvested wood products from deforestation are reported on the basis of instantaneous oxidation and imports are excluded)."		Accept.	
3_0257	Federici, Sandro	2.7.3	3554	3554	Parties have a National Inventory System, they have not an accounting system. Please redraft as follows: "...to meet the Kyoto Protocol reporting requirements, national inventory systems should be able..."		Accept.	
3_0258	Alfredsen, Gry	2	3565	3570	Box 2.7.2 highlights the link to the 2006 IPCC guidelines. That is nice, but maybe a regular reference or footnote would be enough. If using a box then the same should be done in other chapters to ensure consistency throughout the document.		Accept. The same type of boxes are used elsewhere in the document	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0259	Christophersen, Øyvind	2.7.5	3583	3586	Please make sure that the text is consistent with decision 2/CMP7.		Accept with modification. The text is consistent with Durban decision, but more text was also added to make the text consistent with the possibility to have annual accounting.	
3_0260	Federici, Sandro	2.7.5	3583	3586	The text proposed only works with the accounting at the end of the commitment period. To make the text consistent with the annual accounting the following redraft is proposed: "...equal carbon stock changes and non-CO2 emissions in the commitment period, less the number of years of the commitment period to be accounted times the Forest Management Reference Level..."		Accept. The text is consistent with Durban decision, but more text was also added to make the text consistent with the possibility to have annual accounting.	
3_0261	Kim, Raehyun	2	3583	3583	"Note 82". The symbol number of the decision is "15/CP.17" and the title is "Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention".		Accept	
3_0262	Nagahisa, Akane	2.7.5.1	3597	3776	Section 2.7.5.1, "Approaches, Methods and Elements Considered in the Construction of FMRLs", draws heavily on the text of synthesis report of the technical assessment of the forest management reference level submissions (FCCC/KP/AWG/2011/INF.2), which gives the impression that it is nearly just describing how Parties constructed their FMRLs in their submissions. I am not to disagree with the approach explained in the lines 3609-3611 that to base this section on "the FMRL submissions made by Parties and the synthesis report of the technical assessments provided by the UNFCCC Secretariat", but in light of the purpose of GPG-LULUCF to provide for methodological guidelines, I suggest, for a better structure of the section, to summarize the illustrations of how Parties established their FMRLs and their characteristics in Box 2.7.3 and limit the body text to sheer instruction of how to construct FMRL.		Accept with modification. It was clarified that the overview of approaches, methods and elements used in construction of FMRLs is provided to clarify the discussions on methodological consistency and technical corrections. Some further reduction of text can still be done.	
3_0263	Munthali, Jack	2	3599	3601	Is it only Annex I parties that are required to submit information on how the country's FMRL was constructed?		Accept (the answer is yes)	
3_0264	Hoover, Coeli	2	3614	3762	Since the FMRL is an important component and multiple approaches to its construction are mentioned, for the sake of completeness consider including guidance on the construction of the FMRL. This could take the form of an annex.		Accept. We gave more explicit reference to Decision where guidance for FMRL is described (CMP6)	
3_0265	Federici, Sandro	2.7.5	3622	3622	It is relevant to say that this is a reference level calculated under a sustainable forest management scenario. I suggest to redraft: "FMRL set as zero under a sustainable forest management scenario". Indeed, in a perfectly assessed forest it is expected that each year the amount of losses is paired by the uptake, so that the forest maintains intact its productive capacity.		Reject. Referrign to sustainability could be a judgement of the FMRL assumption.	
3_0266	Federici, Sandro	2.7.5	3629	3629	see comment on line 3622. So it is proposed to add: "under a sustainable forest management scenario" after the word "zero".		Reject. Referrign to sustainability could be a judgement of the FMRL assumption.	
3_0267	Federici, Sandro	2.7.5	3655	3656	It is not appropriate to refers here to accounting systems "gross-net" vs "net-net". This is the only place in the all report where this is donsee table 1.1e (). I suggest to redraft as follows: "One Party used the narrow approach for forest management, and set its FMRL equal to zero, which is equivalent to a sustainable forest management scenario in which emissions and removals are assumed to balance to zero".		Reject. Referrign to sustainability could be a judgement of the FMRL assumption.	
3_0268	Matsumoto, Mitsuo	2.7.5.1	3658	3776	This section discusses and analyses the experiences of RL developmet by parties, so it is difficult to read and use as a guidance. The body sentences of GPG should show guidances and good practices for accounting and reporting. Such discussion and analysis should be moved to a BOX like BOX 2.7.3.		Accept with modification. It was clarified that the overview of approaches, methods and elements used in construction of FMRLs is provided to clarify the discussions on methodological consistency and technical corrections, and NO to give guiance on how to construct FMRL. Some further reduction of text can still be done.	
3_0269	Garcia-Diaz, Cristina	2	3666	3666	Add, at the end of this paragraph: "nevertheless, with the exception of HWP, a Party may choose not to account for a given pool in a commitment period, if transparent and verifiable information is provided that demonstrate that the pool is not a source." in line with paragraph 26 of decision 2/CMP.7.		Accept.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0270	Sperow, Mark	2.7.5.1	3668	3762	This section seems to discuss how countries submitted different information and does not necessarily provide "good practices". The information is important, but it seems somewhat out of place because it is not clear what the reader should be taking away from the discussion. Is the point to provide ideas to countries about how to include information for their own data or to provide an overview of acceptable practices that have been used by other countries? A preface to the section may provide more clarity about the intent.		Accept with modification. It was clarified that the overview of approaches, methods and elements used in construction of FMRLs is provided to clarify the discussions on methodological consistency and technical corrections, and NO to give guidance on how to construct FMRL. Some further reduction of text can still be done.	
3_0271	Beets, Peter		3675	3676	"...should not affect the evolution of FM area..."give example of what is this referring to?		Accept with modification. The sentence has been slightly rewritten as : "In the case of modelled projections, consistency between FMRL area and area under FM means that the future D is taken into account by projecting a decreasing FM area in the second commitment period , and that the expected future AR does not affect the evolution of FM area considered for the FMRL." It was the opinion of the authors that the sentence was clear enough without the need of specific examples.	
3_0272	Beets, Peter		3685	3685	"...historical data forest..." sentence has missing word?		Accept. Text corrected	
3_0273	Perugini, Lucia	2	3685	3686	Models for constructing the FMRL are in some cases unable to reproduce historical data (see the case of Model-based projections using a common methodological approach). In this case an ex-post calibration was needed to adjust the models' results with the historical time series. To take into consideration this approach, at the end of the sentence it should be added: "or that ex-post calibrations have been carried out to align the model results to the historical data."		Accept	
3_0274	Federici, Sandro	2.7.5	3708	3708	it would be useful to add: "... associated with the actual age-class structure" after the word "management activities"		Accept	
3_0275	Beets, Peter		3731	3745	Factoring out section is not clear. What's the recommendation - Is it good practice to include factoring out, with respect to elevated CO2 and indirect N deposition, when developing the FMRL?		Reject. The guidance on how to construct the FMRL is provided by the Appendix II to the Decision 2/CMP.6 and is not provided in this section. The overview of approaches, methods and elements used in construction of FMRLs is provided to clarify the discussions on methodological consistency and technical corrections.	
3_0276	Federici, Sandro	2.7.5	3740	3745	there is an inconsistency between the first (assumed no effect) and the second (canceled out) statement on elevated CO2 for projected FMRL. Further at the end of the sentence (i.e. after the word: "reporting period") it should be added " and therefore they cancel out.		Accept	
3_0277	Rock, Joachim	2	3740	3743	The factoring out will only work this way if the influence of elevated CO2 and N concentrations is inherently included in the FMRL.		Accept. Assume that the FMRL includes these effects.	
3_0278	Fearnside, Philip	2	3743	3745	This is very brief and lacking in detail for such an important topic (see comment for line 2625). At a minimum, the "net emissions during the reporting period" needs to be made explicit as to whether this includes "natural" uptakes or only those that are in the "direct, human-induced" category. This is especially important given the very broad definition of what constitutes "forest management" following from the Marrakesh Accords (lines 3348-3353), whereby countries can essentially define forest management however they like so long as it is explained (lines 2776-2780).		Accept with modification. The sentence has been revised as follows: "Similarly, the dynamic effects of differing age-class structures across the forests resulting from past activities and practices and natural disturbances are included in both the construction of the FMRL and the estimation of net FM emissions during the reporting period and therefore they cancel out." In the last part it is explained better than before that the effect of age structure is both in FMRL and future FM reporting, thus it cancels out when making the difference FMRL - FM for accounting purposes	
3_0279	Radunsky, Klaus	2	3750		Editorial suggestion: ... with gross-net accounting will continue, and therefore		Accept	
3_0280	Shimabukuro, Yosio Edemir		3750	3750	accounting will continue --- continue		Accept	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0281	Galinski, Wojciech	2.7.5.1	3757	3759	The sentence "Parties were also requested to confirm that the construction of 3758 the FMRL includes neither assumptions about changes to domestic policies adopted and implemented after December 2009, nor includes new domestic policies" is not clear because "new domestic policies " should mean "adopted and implemented after December 2009"		Accept. Text modified to avoid redundancies	
3_0282	Radunsky, Klaus	2	3763		Editorial suggestion: ... based on 1990 did not take ...		Accept	
3_0283	Garcia-Diaz, Cristina	2	3764	3776	Delete this subsection, the decision 2/CMP.7 includes, in footnote 1, the issues to be considered when establishing the FMRL, that are exactly the same issues that are included in the decision 2/CMP.6. FMRL have been already constructed and adopted. Any technical corrections to ensure consistency or take into account recalculations, or consequences of the adoption of 2/CMP.7, if any, should be dealt in another section, not in the section of the constructions of RLs.		Accept. Text was moved to section 2.7.5.2	
3_0284	Galinski, Wojciech	2.7.5.1	3774	3774	There is no point "a" above		Accept	
3_0285	Puolakka, Paula	2.7.5.1	3774	3776	It is unclear what these points (a) to (d) are		Accept	
3_0286	Sperow, Mark	2.7.5.1	3774	3776	It is not clear what the "(a)", "(b)", "(c)", or "(d)" refers to. Is it Decision 2/CMP.7? If so, it is still not clear because there are two sets of those letters. Please clarify with a preface sentence or footnote.		Accept	
3_0287	Weiss, Peter	2_7_5_1	3774	3776	Letters of the bullet points should be inserted above in lines 3768 to 3773		Accept	
3_0288	Beets, Peter		3774	3776	points (a) - (d) refer to what?		Accept	
3_0289	Galinski, Wojciech	2.7.5.1	3775	3775	There is no points "b, c or d" above		Accept	
3_0290	Radunsky, Klaus	2	3776		editorial suggestion: ... the need for a Technical Correction ... or (as an alternative): .. The need for Technical Corrections ...		Accept	
3_0291	Garcia-Diaz, Cristina	2	3789	3789	footnote 82. Revised UnFCCC reporting guidelines are included in decision 15/CP.17. Consistency is described in paragraph 4(b) of that decision. Correct the reference to the decision and include para 4(b) in the footnote.		Accept . Refer to Annex I, para 4(b) of the Decision 15 CP.17	
3_0292	Lempriere, Tony	2	3802	3808	A whole set of methodological elements is not mentioned and should be. These are the various parameters used in determining the carbon and GHG impact of management activities, such as biomass conversion factors, biomass expansion factors, wood densities, combustion factors and so on. These can and will be changed over time as information improves.		Reject. It is covered by methodological refinements mentioned above in the text (3797-3799)	
3_0293	Rogiers, Nele	2.7.5.2	3804		In 2/CMP.6 Appendix II para 9 (d) only "historical and assumed harvesting rates" are mentioned without giving a specific year. In the view of the FMRL establishment proces, one could interpret this as "pre-2010". However, historical can also be interpreted as "before the second commitment period" and thus historical data until the end of 2012 could be implemented. This is not only important for the determination of the BAU harvesting rates but also for the calibration of the model (growth function, age structure etc.). We think, this issue should be clarified.		Accept. Give details on historical data in the footnote. Delete pre-2010 in brackets	
3_0294	Rogiers, Nele	2.7.5.2	3811		"... and harvesting rates": are harvesting rates defined as "amount per year" or "the change of the amount between the years". This also relates to this issue: should the BAU scenario have been defined by the harvesting amount to be reached in 2020 or by the harvesting rate per year over the commitment period. In the later case, a recalculation of historical harvesting rates has an influence of the harvesting amount will be reached in 2020, whereas in the first case the harvesting amount in 2020 remains the same but the procentual harvesting rates change.		Reject. Refer to Decision 2 CMP 6	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0295	Weiss, Peter	2_7_5_2	3811		Delete "of the forest area". There is always a need to adjust the FMRL if the forest area changes. ARD lands will be fully accounted under Art.3.3, so any changes in forest area beyond business-as-usual will be fully reflected there. On the other hand, if forest area was predicted to be different in the FMRL according to business-as-usual and will not be adjusted afterwards there may be accounting of artefact removals under FM that are not related to FM but only due to the increase of area under FM (e.g. converting forests by certain activities to forests under FM beyond business as usual in order just to gain removals at these lands under FM accounting while the atmospheric CO2 balance of these new FM lands may not be different to the situation before accounting under FM - or even worse)		Reject. The assumptions on the evolution of the forest area cannot change. If forest area change due to methodological refinement (e.g. updated historical data) then this may trigger a technical correction (see table 2.7.1).	
3_0296	Kim, Rachyun	2	3816	3816	I found double period after "FMRL".		Reject. No double period found after FMRL.	
3_0297	Radunsky, Klaus	2	3816		editorial suggestion: It is noted that Technical Correction is sometimes written with capital letters and sometimes not. It is suggested to use the same approach throughout the whole text in order to avoid confusion. The preferred option is not to use capital letters in order to be consistent with decision 2/CMP.7.		Accept. Check throughout the FOD	
3_0298	Galinski, Wojciech	2.7.5.2	3817	3819	Decision tree for identifying the need for Technical Correction during the second commitment period should be replaced with elaborated Decision tree for identifying occurrence of methodological inconsistencies. The need for technical correction is a simple consequence of methodological inconsistency. This need is similar to any need for improving consistency in GHI inventory. Therefore the need itself is nothing new for inventory compilers but the concept of methodological inconsistency may be new for them. Especially taking into account remarks in lines 3817 - 3819.		Accept. Consider decision tree for MC (methodological consistency) detection - matrix	
3_0299	Somogyi, Zoltan	2	3818	3819	In fact, it would increase transparency if Parties were asked to report on any differences between policies assumed and policies implemented, and how these might have affected actual emissions/removals.		Accept for transparency reasons	
3_0300	Somogyi, Zoltan	2	3831	3832	replace "general driver of the forest sink" with "general driver of the overall carbon balance of biomass"		Accept with modification: "general driver of the overall forest carbon balance"	
3_0301	Federici, Sandro	2.7.5	3837	3843	The capability of model to reproduct historical data is a characteristic to be ensured, as good practice, for the model used for projecting the FMRL. I agree with this. However, I understood that the same characteristic is to be ensured also by the model using during the commitment period for accounting; i guess thta this should be clearly said here by saying: "...the models used for constructing the FMRL and for estimating actual emissions and removals..." (or net stock changes and other emissions)		Accept. Text added.	
3_0302	Kim, Rachyun	2	3837	3837	I found double period after "FMRL".		Accept	
3_0303	Lempriere, Tony	2	3847	3848	Referring to the "not a net source provision" is not clear. Refer explicitly to para 26 of 2/CMP.7.		Accept. Text in brackets added.	
3_0304	Federici, Sandro	2.7.6	3861	3861	"...is a net value of emissions and removals..." I guess it is better		Accept. The issue will be considered by LA3 meeting.	
3_0305	Galinski, Wojciech	2.7.6	3861	3875	Is it possible to provide alternative approach for calculation of TC based on philosophical foundation of gain-loss method? in such a case TC would not require calculation of FMRLcorr.		Reject. The FMRLcorr is simply the new value of FMRL recalculated on the basis of the mentioned reason. There is no implicit or explicit reference to the use of stock-change method or gain-losses method, but is up to the Party to develop the FMRLcorr on the basis of best available national data.	
3_0306	Somogyi, Zoltan	2	3867	3867	"Technical correction" currently means both a process and a rate. I suggest to replace it with something else with referring to the rate. The use of "correction factor" may not be appropriate, however, Authors might want to think about coming up with something appropriate.		Reject. The text and the equation 2.7.1 describe quite unambiguously the meaning of the "Technical correction".	
3_0307	Federici, Sandro	2.7.6	3870	3870	"Net value of emissions and removals..." I guess it is better		Accept. The wording is correct, in this way.	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0308	Galinski, Wojciech	2.7.6	3877	3877	Rewrite to "any known at that time" as the need for TC may emerge in the future		Reject. The need for TC may emerge at any time during the commitment period, and the current text seems to reflect quite well this eventuality.	
3_0309	Galinski, Wojciech	2.7.6.1	3883	3883	This para seems to be better incorporated as a sub-par in "METHODODOLOGICAL CONSISTENCY BETWEEN FMRL AND REPORTING FOR FOREST MANAGEMENT DURING the COMMITMENT PERIOD"		Reject. This paragraph is designed to help inventory compilers to detect the need for TC. The "methodological consistency" paragraph is aimed to provide a Decisions reference and to list the elements for which the methodological consistency has to be ensured.	
3_0310	Somogyi, Zoltan	2	3883	3951	It seems as if only those Parties may encounter technical correction that opted for the projected FMRL. Is there any case when those Parties have to provide information on "consistency" that elected emissions in 1990 or 0 emission? Is there any case when these Parties have to do a technical correction?		Reject. The need for TC may arise for all countries, depending from the situations reported in the decision tree - Figure 2.7.4.	
3_0311	Weiss, Peter	2_7_6_1	3883	3950	Methodological inconsistencies exist between the 2003 IPCC GPG and the 2006 IPCC guidelines. For instance, the 2003 IPCC GPG and 2006 IPCC guidelines have a significant difference in estimating biomass losses due to harvest. While equation 3.2.7 in the 2003 IPCC GPG does not account for belowground biomass losses, the related equation 2.12 in the 2006 IPCC guidelines was corrected for that mistake and accounts for belowground biomass losses due to harvest (R for root/shoot ratio was introduced in this equation). These equations lead to significantly different results for the biomass losses due to harvest. Some parties report/account in CP1 their harvest biomass losses according to equation 3.2.7 of the 2003 IPCC GPG, while they need to change their approach in CP2 according to the equation 2.12 of the 2006 IPCC guidelines. This leads to inconsistencies between historical emissions, FMRL and estimated emissions in CP2. So, methodological inconsistencies according to different rules in the valid guidances for the two CPs together with the mentioned example should be listed in this chapter as reason for technical corrections.		Reject. 2013 Supplement Method is to provide clear guidance on the basis of 2006 Guidelines, removing any possible inconsistencies between 2003 GPG and 2006 Guidelines	
3_0312	Christophersen, Øyvind	Figure 2.7.4	3890	3892	Please revisit the figure and consider if there should be a guidance to calculate FMRL _{corr} also in the second level, after detecting methodological inconsistency due to changes in historical data used to establish FMRL.		Accept. Decision tree was revised accordingly	
3_0313	Federici, Sandro	2.7.6	3890	3891	I suggest to add a reference to the list of elements to be considered as listed in section 2.7.5.2. Such a reference should be added to the box: "Check for any other methodological inconsistency between FMRL and the reporting of FM in the second CP"		Reject. This decision tree is included in the same sub-chapter (2.7). Therefore such a reference is implicit.	
3_0314	Galinski, Wojciech	2.7.6.1	3890	3892	"Did the historical data used to establish FMRL, as reported in the FMRL submission change after the adoption of FMRL?" This is related to methodological issues and not to identification of need for TC		Reject. This decision tree is aimed to raise a warning in case of change of historical data used to establish FMRL; this warning is directly connected to the identification of need for TC.	
3_0315	Galinski, Wojciech	2.7.6.1	3890	3892	"Check for any other methodological inconsistency between FMRL and the reporting of FM in the second CP" The box is too general. It does not provide any guidance (it also does not refer to any guidance) on methodological inconsistency		Reject. This decision tree is aimed to raise a warning in case of change of historical data used to establish FMRL; this warning is directly connected to the identification of need for TC.	
3_0316	Galinski, Wojciech	2.7.6.1	3890	3892	"Check for any other methodological inconsistency between FMRL and the reporting of FM in the second CP" This is also methodological issue		Reject. This decision tree is aimed to raise a warning in case of change of historical data used to establish FMRL; this warning is directly connected to the identification of need for TC.	
3_0317	Galinski, Wojciech	2.7.6.1	3890	3892	"Is there any methodological inconsistency identified in the steps above?" Check for any other methodological inconsistency between FMRL and the reporting of FM in the second CP" This is also methodological issue This also deals with methodologies		Reject. This decision tree is aimed to raise a warning in case of change of historical data used to establish FMRL; this warning is directly connected to the identification of need for TC.	

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3_0318	Galinski, Wojciech	2.7.6.1	3890	3892	"Calculate FMRLcorr to remove the impact of any inconsistency identified" Concluding there is no need for this decision tree. Delete and replace with one sentence: If methodological inconsistencies were found then TC shall be applied.		Reject. If methodological inconsistencies were found then TC shall be applied. Then FMRLcorr has to be calculated.	
3_0319	Puolakka, Paula	2.7.6.1	3890	3892	The structure of the decision tree is a little confusing: whatever you do, you end up in box "Is there any methodological inconsistency identified in the steps above". I would either remove all the phases before that and change the sentence to "Is there any methodological inconsistency identified" or add some other choices before that box.		Accept. Decision tree was revised accordingly	
3_0320	Rivas Palma, Rosa	2	3890	3892	Suggest to include that the FMRL needs to be updated to remove the impact of inconsistency, within or immediately after the rectangle that states:'There is a methodological inconsistency'. Also in the same rectangle, would a change in data be qualified as a 'methodological inconsistency'. The methods have not been proven to be inconsistent. Is the data inputs that need to be updated. Suggest explaining."		Accept. Decision tree was revised accordingly	
3_0321	Rock ,Joachim	2	3890	3892	Figure 2.7.4 - Please delete arrow from box "There is a methodological inconsistency" to box "Check for ..." and draw an arrow from "There is a methodological ..." to box "Is there any methodological inconsistency ..." and rework the text. A circular decision path as shown now does not really make any sense. It would be good to include the distinction if, and when, a FMRL can or must be recalculated (instead of a TC being estimated).		Accept. Decision tree was revised accordingly	
3_0322	Somogyi, Zoltan	2	3890	3891	It is not clear why the arrow from the top right box does not directly go to "Calculate FMRL corr to remove the impact of any inconsistency identified"? (This would be then consistent with 3898-3899)		Accept. Decision tree was revised accordingly	
3_0323	Rivas Palma, Rosa		3890	3892	states:'There is a methodological inconsistency'. Also in the same rectangle, would a change in data be qualified a 'methodological inconsistency'. The methods have not been proven to be inconsistent. Is the data inputs that need to be updated. Suggest explaining.		Accept. Reference to table 2.7.1 to be more explicit	
3_0324	Alfredsen, Gry	2	3891	3892	Be consistent in the figure, in grey boxes, use either TC or Technical Correction		Accept. Change TC to Technical Coorection in the first grey box.	
3_0325	Blain, Dominique		3891	3892	Figure 2.7.4: one specific instance where a correction is needed is when the FMRL excludes emissions and remove from disturbances that are otherwise included in FM reporting, but have been deemed eligible for exclusion from the accounting. It is unclear at this point whether the excluded emissions should be reported in FM and excluded at the accounting step by subtracting the RL, or whether these emissions be omitted from both the RL and FM reporting.		Reject. There is a reference to the table 2.7.1 where this case is dealt with. Not all specific cases should be addressed in the tree. It should rather provide an overview.	
3_0326	Larocque, Guy	2.7.6	3891	3892	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Accept. Decision tree was revised accordingly	
3_0327	Sturgiss, Rob	2	3891		Decision tree: should first question be amended to 'did the historical data or method used to establish FMRL'		Accept. Decision tree was revised accordingly	
3_0328	Galinski, Wojciech	2.7.6.1	3894	3951	Move lines 3894 - 3951 to previous para (after changing references to a need for technical corrections with references to occurrence of methodological inconsistencies). Develop decision tree based on info contained in these lines.		Reject. These lines complement the decision tree and have aimed to help the Parties to detect if there is the need for TC or not. The purpose is to identify issues trigger need for technical corrections	
3_0329	Galinski, Wojciech	2.7.6.1	3901	3901	Is the list in Table 2.7.1 exhaustive or not? Please state it clearly.		Accept.	
3_0330	Brandon, Andrea	2	3902		suggest deleting text at end of this sentence so it reads "Technical corrections can neither be triggered by changes policy assumptions or responses to them." as otherwise it's inconsistent with being able to apply technical corrections for reasons 1 or 2 above, both of which could require a change to the approach or the model.		Accept.	
3_0331	Lempriere, Tony	2	3902	3903	"nor by change in the approach or model used to set FMRL" can be interpreted as meaning that methodological improvements in the model (e.g. improvements in biomass expansion factors or in the many other parameters used in a model) cannot be the basis for a technical correction. This is not correct - indeed such parameter improvements are an important part of on-going improvements in Tier 2 and Tier 3 approaches and must also be reflected in technical corrections to FMRLs.		Reject. The sentence is referred to a change of the model used in FMRL assessment, not to a data update used to run the same model.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0332	Rock, Joachim	2	3902	3913	Please explain why a change in approach or model used does not trigger a Technical Correction, but a change in Tier (which is usually associated with a change in the models used) does.		Accept.	
3_0333	Rogiers, Nele	2.7.6.1	3902	3903	"... or the approach or model used": the model applied may not be changed but improvements and refinements of the model should be allowed. In the special case of Switzerland, the applied model Massimo is under reconstruction allowing to read annual inputs and produce annual outputs. Until now, the model could only calculate in 10-years intervals. This might lead to considerable changes in the model-estimates for 2013-2020.		Accept.	
3_0334	Elvidge, Craig	2	3903	3903	Issue: Please explain why changes to the model used to determine a parties RL are not justification for a technical correction. Please also define what a "model" is. From a technical view point a "model" is just the combination of data and calculations used to determine the report (RL). Parties should be able to improve the calculations contained in the model. For example: 1. The previous model used to determine the RL wasn't able to report certain pools or gains and losses. Improvements were undertaken, as requested by the ERT, to the calculations that enable full reporting of all gains and losses by carbon pool. 2. A party excluded one or more carbon pools in the RL (such as HWP). The party therefore needs to include new calculations and source new data for the improvement to the model (effectively a new model or new version of the same model). surely this is justification for a technical correction. In the main the majority of technical corrections will require changes to the model (calculations, data or reporting) Action: Allow changes to models resulting from new data, calculation or reports to be justification for technical corrections.		accept with modification. Table 2.7.1 has been revised and a new box with examples on how methods/model can be changed has been added	
3_0335	Somogyi, Zoltan	2	3904	3904	I wonder if there is any need to provide guidance on how to apply the FMRL for accounting purposes? What if the area of FM changes during the commitment period? Is this an issue for technical correction?		Reject. There is the need for TC, in this case, as reported in table 2.7.1.	
3_0336	Federici, Sandro	2.7.6	3908	3908	I suggest to delete "historic (pre-2010)". Indeed, new forest inventory data may be available after 2010, e.g. a new forest inventory is compiled in 2012 that allows to reconstruct historical data on stock changes in the forest from 2007 to 2011.		Accept.	
3_0337	Lempriere, Tony	2	3912	3913	Better to say "... (e.g. moving to a different tier or improvements within a tier)..."		Accept.	
3_0338	Schlesinger, Peter	2	3916		remote-sensing technology and site-specific modelling is, should be "remote-sensing technology and site-specific modelling are"		Accept.	
3_0339	Christophersen, Øyvind	2.7.6.1	3923	3925	Please make this example more clear.		Accept. Improve writing.	
3_0340	Galinski, Wojciech	2.7.6.1	3925	3926	Do any conditions apply here? Or TC is unconditional and triggered only by a change of a pool from sink to source.		Reject. This sentence is only related to the possible inclusion of new pools, raising the need for TC.	
3_0341	Christophersen, Øyvind	2.7.6.1	3932	3935	This para was difficult to understand. Please check the language.		Accept. Improve writing.	
3_0342	Federici, Sandro	2.7.6	3932	3935	redraft as follows: "it is good practice to remove these events from historical emissions and to calculate FMRLcorr."		Accept.	
3_0343	Galinski, Wojciech	2.7.6.1	3932	3935	Delete words "should be removed" on line 3934		Accept.	
3_0344	Nagahisa, Akane	2.7.6.1	3932	3935	Some redundancy is observed in this sentence. An editorial re-write suggestion is: "The treatment of natural disturbances agreed in Decision 2/CMP.7, e.g. if the calculation of the background level of natural disturbances indicates that one or more events need to be excluded, it is good practice to remove these events from historical emissions and to calculate FMRLcorr."		Accept.	
3_0345	Somogyi, Zoltan	2	3932	3935	The text is not entirely clear. What if a Party did not include any background level in its FMRL, but then develops background level? What is good practice then?		Accept.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0346	Shimabukuro, Yosio Edemir		3933	3935	to review the text.		Accept.	
3_0347	Lambrecht, Jesse	2	3934	3934	andto		Accept.	
3_0348	Perugini, Lucia	2	3934	3934	(Typo) Delete "should be removed" after "events" and "to calculate" at the end of the line		Accept.	
3_0349	Somogyi, Zoltan	2	3938	3942	Include this section as the last bullet point of the previous list		Accept.	
3_0350	Federici, Sandro	2.7.6	3939	3939	The capability of model to reproduct historical data is a characteristic to be ensured, as good practice, for the model used for projecting the FMRL. I agree with this. However, I understood that the same characteristic is to be ensured also by the model using during the commitment period for accounting; i guess thta this should be clearly said here by saying: "...the models used for constructing the FMRL and for estimating actual emissions and removals..." (or net stock changes and other emissions)		Reject. In some cases different methodologies have been used in FMRL and to estimates carbon stock changes for reporting issues.	
3_0351	Weiss, Peter	2_7_6_1	3939	3942	In this case - model does not reproduce historical data - the model cannot/should not be used to construct the FMRL. This example contradicts preconditions for using models in the estimates as described in the 2006 IPCC guidelines chapter 2.5.2 and should be corrected accordingly (also in point 2 in Table 2.7.1): It should be added that in this case - an unsuited model was used for FMRL estimate - a different model should be selected that allows to reproduce historical data or the used model should be adjusted/calibrated until it is able to reproduce historical data (see chapter 2.5.2 of 2006 IPCC guidelines). The FMRL should be recalculated then on basis of the new/calibrated model that fits or on basis of other methods if a fit between results of any model and historical data cannot be achieved (e.g. by using historic averages, trend extrapolations). This way of correction should be also added in the next chapter 2.7.6.2.		Reject. Not relevant, as the FMRL assessment and consequent technical assessment have been already carried out.	
3_0352	Perugini, Lucia	2	3940	3941	Models for constructing the FMRL are in some cases unable to reproduce historical data (see the case of Model-based projections using a common methodological approach). In this case an ex-post calibraion was needed to adjust the models' results with the historical time serie. To take into consideration this approach, the sentence should be changed as the following (or something along these lines): "For example, if a model used for constructing a projected FMRL does not reproduce the historical data (before the FMRL submission) of forest management or Forest land Remaining Forest Land and no calibration was applied to correct the differences, this is a likely sign of inconsistency."		Reject. In some cases different methodologies have been used to assess FMRL and to estimates carbon stock changes for reporting issues. Anyhow the model used in the FMRL assessment should reproduce the historical data, taking into account that the "historical data" are intended to be the data already used in FMRL assessment.	
3_0353	Federici, Sandro	2.7.6	3943	3943	for table 2.7.1, same comment provided on row 3939 on the need of to ensure that the model used for estimating actual emissions and removals during the commitment period is able to properly estimate historical data too. This is not banal since there are parties that uses two different methods/approaches for estimating historical data under UNFCCC and the actual emissions and removals under the KP, and that will use two different methods one for the FMRL and another for the actual reporting. For instance a Party will report for the first time FM, it used a model for calculating the fmrl and these model is consistent with historical data on FLrFL (there are not historical data reported for FM since the party did not report FM in the first CP); however, the Party uses for accounting during the commitment period a model different from that used for calculating the FMRL. What happen? the FMRL is consistent with historical data but the current model is not consistent (differences in structure, inferences) with that used for FMRL, how consistency is checked? It seems to me that the consistency should be ensured by checking the ability of the model to reconstruct historical data.		Accept. We added a new box (2.7.4) with concrete examples which might help. We also revised the table 2.7.1. We agree that the consistency should be ensured by checking the ability of the model to reconstruct historical data - and indeed this is clearly stated in the text.	
3_0354	Galinski, Wojciech	2.7.6.1	3943	3943	(Table 2.7.1, 3rd column, line f): Why the same data/method and not "new data/method"?		Accept with modification: write same and new data in the report	
3_0355	Radunsky, Klaus	2	3943		There seems to be an inconsistency between table 2.7.1 and the paragraph below this table with respect to the handling of "forest management area" and "area under forest management". Either further explanation (definitions?) would be required or forest managemnt area should be deleted from line 3948. Decision 2/CMP.7 uses a different expression in para 14 of the Annex: When accounting for forest management, Parties shall demonstrate consistency between the reference level and reporting for forest management, including in the area accounted for, ...		Accept. Use the same language as in the table	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0356	Lempriere, Tony	2	3948	3948	Footnote 85 explains the phrase "forest characteristics and related management" in Table 2.7.1. For clarity, the same footnote should be attached to this phrase on this line. However, note that changes in age-class structure and even species composition from the assumptions in the FMRL do not necessarily represent a change in policy assumption. For example, improved historical information could result in a change in the historical age-class structure which then of course affects the future age class structure. However, it is still advisable to not seek a technical correction for the updated improved future age-clas structure assumption.		Accept. Dded in the text	
3_0357	Garcia-Diaz, Cristina	2	3960	3960	consideration should be given to the fact that model could have evolved since it was used for the establishment of the FMRL, to add new parameters, modify fuctions, assumptions,..... Would it be good practice to use exactly the same version of the model that was used for the FMRL the first time?		Reject. The text is clear that model updates are possible. But policy assumptions should remain the same.	
3_0358	Perugini, Lucia	2	3960	3963	It is important to specify that in case of re-run of the model for the sake of technical corrections the same version of the model as the one used for the FMRL it is used (no new models/versions should be allowed).		Reject. Different or new version of model can be used.	
3_0359	Rock, Joachim	2	3960	3963	If models are changed, different projections may have trend-laden differences, so applying the TC as defined in <u>equation 2.7.1 may introduce errors</u> .		Reject. Different or new version of model can be used.	
3_0360	Chordá Sancho, Jose Vicente	2.7.6.2	3964	3965	Would not be interesting to establish a time frame to determinate if a new model run can or cannot be performed?		Reject. Establishing a concrete time frame is not useful.	
3_0361	Penman, Jim	2	3982	3983	Subsititute "for the documentation to include to report a summary table" for "to report a" after "good practice"		Reject. Suggested text does not improve text.	
3_0362	Lambrecht, Jesse	2	3983	3983	acomparison		Accept. Just correct.	
3_0363	Sperow, Mark	2.7.6.2	3983	3983	Add a space between "a" and "comparison" and delete the space between "2.7." and "2".		Accept. Just correct.	
3_0364	Chordá Sancho, Jose Vicente	2.7.6.2	3986	3987	Table 2.7.2. --> Delete "DOCUMENTATION" in the title, as it is double written		Accept. Just correct.	
3_0365	Federici, Sandro	2.7.6	3986	3986	in table 2.7.2 the percentage difference is 5%; according to para 12 of decision 2/CMP.7 the accounted quantity is 1500: reported FM - (FMRL + TechicalCorrection). The brackets are important. Further in the title of the table it should be clarified that this is an annual accounting: "EXAMPLE OF DOCUMENTATION WHEN PERFORMING A TECHNICAL CORRECTION FOR AN ANNUAL ACCOUNTING"		Accept: 5% instead 10% and add brackets	
3_0366	Galinski, Wojciech	2.7.6.2	3986	3987	(Table 2.7.2 - column: Please remove repetitions among chapters. Applies not only to this line. Emissions and Removals (Gg))": Gg has no application to row containing data expressed as %. Remove Gg from here or delete the row with % data.		Accept. Modify the table and put units in the right place.	
3_0367	Galinski, Wojciech	2.7.6.2	3986	3987	(Table 2.7.2 - row: "Difference in per cent =100•[(FMRLcorr-FMRL)/FMRL]") 100 should be replaced with 100%. Otherwise this formula is mathematically incorrect because 100 is different then 100% and what is more 100= 10000%		Accept.	
3_0368	Galinski, Wojciech	2.7.6.2	3986	3987	(Table 2.7.2 - cell: 10%) Error - 5% is the correct value here.		Accept.	
3_0369	Garcia-Diaz, Cristina	2	3986	3987	Is the data on the difference in % in the table right? It should be 5%		Accept.	
3_0370	Kim, Raehyun	2	3986	3987	"Difference in per cent". There is an error in calculation of "Difference in per cent", the right answer is 5%.		Accept.	
3_0371	Nagahisa, Akane	2.7.6.2	3986	3987	The value presented in the third row of the right column is calculated to be 5% instead of 10%.		Accept.	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0372	Perugini, Lucia	2	3986	3987	For consistency with par 12 of dec 2/CMP7, in the last row of the table, the equation should read: Accounting Quantity = Reported FM-FMRL+technical correction. The difference in % should be corrected into 5%.		Accept.	
3_0373	Shimabukuro, Yosio Edemir		3986	3987	EXAMPLE OF DOCUMENTATION DOCUMENTATIONWHEN --- EXAMPLE OF DOCUMENTATION WHEN		Accept.	
3_0374	wang, chunfeng	chapter2	3986	3987	in the table 2.7.2, based on the article 12 of the annex to the Decision2/CMP7, For the second commitment period, accountable anthropogenic greenhouse gas emissions by sources and removals by sinks resulting from forest management under Article 3, paragraph 4, shall be equal to anthropogenic greenhouse gas emissions by sources and removals by sinks in the commitment period, less the duration of the commitment period in years times the reference level inscribed in the appendix, therefore, I think the accounted quantity=reported FM-FMRL+technical correction.		Accept.	
3_0375	Weiss, Peter	2_7_6_2	3986		Table 2.7.2: Correct difference in per cent of expample is 5 %		Accept.	
3_0376	Penman, Jim	2	3986	3986	"Documentation" should be substituted by "A summary Table" in the Title of Table 2.7.2 to To avoid implication that this is all the documentation needed.		Accept.	
3_0377	Rock, Joachim	2	3987	3987	Table 2.7.2 - The absolute difference is 500 Gg, and equals 5%, not 10%, of the FMRL used in the example.		Accept.	
3_0378	Kabo-bah, Amos Tierayangn	2	3989	3989	The statement "it is essential to apply Technical Correction when accountingi.e. annually or at the end of commitment period, depending on the choice made by the party". I will suggest authors may consider giving a fixed approach/method here. This is to allow for easy comparison of techniques.		Reject. Countries can choose to account annually or at the end of the CP.	
3_0379	Rock, Joachim	2	3991	3991	Why do you assume a need for almost annual calculation of FMRL-corr? If the FMRL is based on sound data, there will be no new data available to be included, methods will not be changed on an annual basis etc.		Reject. There is a misunderstanding. The text does not suggest to apply TC annually here but states that most often not only one year will be affected by the TC.	
3_0380	Sperow, Mark	2.7.6.2	3993	3993	Should "not" be "non"?		Accept.	
3_0381	Garcia-Diaz, Cristina	2	3996	4147	In this whole section, mentions to AR and D in relation to new forests or conversion of forest to non-forest land under the CEFC should be avoided. For example, the acronims used should be CEF-c (cleared) and CEF-nf (new forest), instead of CEF-d and CEF-ar. There is no mention in articles 37 to 39 of 2/CMP.7 to afforestation/reforestation or deforestation, it talks about conversion of plantation to non-forest land and new forests, but AR or D are not mentioned at all, and we should avoid any linkage, ARD are 3.3. while CEFC is 3.4., to avoid any kind of confusion.		Accept with modification. Text rewritten with minimal references to CEFC within the ARD sections, but acronyms were not changed."	
3_0382	Christophersen, Oyvind	2.7.7.1	3999	4002	Please make sure that the text is consistent with decision 2/CMP7, para 37.		Accept (assume same as 3_0383)	
3_0383	Elvidge, Craig	2	3999	4000	Issue: This sentence needs to more closely match the actual wording of the Durban decision, in paragraph 37 of 2/CMP7, as at present it doesn't specify that Parties can account for these emissions under Forest Management, provided that certain conditions are met. Action: Insert the words "under Forest Management" after "to non-forest land" on line 4000, and/or otherwise revise the whole first sentence to more closely match the Durban decision.		Accept.	
3_0384	Federici, Sandro	2.7.7	3999	3999	add: ", under forest managemnet," between the words "account" and "for". Otherwise the text seems meaningless (course that party may account for harvesting and conversion of forest plantations)		Accept (see 3_0383)	
3_0385	Elvidge, Craig	2	4003	4005	Issue: This sentence is unbalanced, as it makes a one-side commentary on the CEFC provision (that it allows A/R and D to be classed as FM), which could be perceived as negative, rather than highlighting the alternative and equally valid perspective, which is that this provision allows for the re-location of plantation forests at harvest time, as part of the normal practice of forest management that exists in some countries. Such one-sided descriptions seek to perpetuate arguments which were made and settled as part of the negotiations of the CP2 forestry rules, and should not be repeated in the guidelines. Action: Please make the description of this provision more balanced, by revising the sentence at the end on line 40 to read: "The CEFC provision allows the relocation at harvest of certain forest plantations that would otherwise be Article 3.3....." etc.		Accept with modification. Whole sentence removed. However there is little support for the concept of "relocating plantations", since in fact one plantation is removed and a new one is created.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0386	Garcia-Diaz, Cristina	2	4006	4007	to avoid confusions with deforestation and AR, the acronyms used should be CEF-c (cleared) and CEF-nf (new forest), instead of CEF-d and CEF-ar. As mentioned before, there is no mention in articles 37 to 39 of 2/CMP.7 to afforestation/reforestation or deforestation, it talks about conversion of plantation to non-forest land and new forests, but AR or D are not mentioned, and we should avoid any linkage, ARD are 3.3. while CEFC is 3.4.		Accept with modification. see 3_0381. Acronyms not changed discussion required.	
3_0387	Sperow, Mark	2.7.7.1	4006	4009	Could a reference to the source of the "criteria" for CEFC be included (or should it)?		Accept (2/CMP.7 paragraph 37)	
3_0388	Elvidge, Craig	2	4011	4012	Issue: This diagrammed overly simplifies the process of classifying land as wither FM or D. In the grey boxes on the right hand side, rather than saying "Classify as FM" or Classify as D", perhaps they could instead be revised to say, "Classify as for FM", and "Classify as for D", meaning that the country should then follow the appropriate procedures for those classifications.		Accept.	
3_0389	Federici, Sandro	2.7.7	4011	4018	The last grey box in figures 2.7.5 and 2.7.6 should be the same		Accept.	
3_0390	Galinski, Wojciech	2.7.7.1	4011	4011	(Figure 2.7.5) We do not know with what to start. Should it be a piece of land, activity, etc. In such situation the second question has no context. E.g. we do not know why the forest should be re-established.		Accept. We changed Fig. title to "CEFC decision tree for land cleared of forest". We changed "start" to "land cleared of forest"	
3_0391	Larocque, Guy	2.7.7.1	4011	4012	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Accept with modification. We added reference to 2.7.7.2 in final step, and references to sections on AR and D.	
3_0392	Galinski, Wojciech	2.7.7.1	4013	4013	Decision tree in Figure 2.7.5 is empty. It is better to transform it to one sentence and save a lot of space.		Reject. all decision trees are duplicated by text, but readers still find them useful references.	
3_0393	Galinski, Wojciech	2.7.7.1	4015	4015	(Figure 2.7.6 - second box from the top) How to recognize that it is linked to forest clearance under CEFC?		Accept with modification. The decision tree was edited "Has the intention for this land to compensate for forest clearance under CEFC documented? ". See comment 3_0414. Text on the need to demonstrate the link is in the same subsection as the decision tree, so no reference required..	
3_0394	Galinski, Wojciech	2.7.7.1	4015	4015	(Figure 2.7.6 - third box from the top) This question is not mutually exclusive with the previous one. Link to clearance under CEFC might be treated as one among criteria for CEFC.		Reject. They shouldn't be mutually exclusive - the first box asks if the party wants to invoke the CEFC provision on this land; if yes, the next question is whether the criteria have been met. The boxes could be amalgamated (probably anyone looking at this section will be wanting to apply CEFC) but the current Figure lets D land drop out without having to get into the detail of CEFC.	
3_0395	Garcia-Diaz, Cristina	2	4015	4015	figure 2.7.6.: avoid mentioning AR. The only question should be "is the new forest established to compensate the equivalent loss of carbon due to land use change from forest to other LU in another area under the CEFC?"		Reject. The reviewer is correct - CEFC criteria effectively cover the AR requirements anyway, so first decision is obsolete. But including the first decision allows all four possibilities following forest establishment to be shown. see 3_0381	
3_0396	Lund, H. Gyde	2	4015	4015	Figure 2.7.6 - At what time is a forest considered established? When it currently meets the minimum national requirements for percent crown cover and tree height? Consider defining 'established forest' in the paper.		Reject. Defined elsewhere (e.g. newly planted or replanted forests are classed as forest land because they have the potential to meet national height and canopy cover criteria). Land use not land cover is key.	
3_0397	wang, chunfeng	chapter2	4020	4022	based on the article 37© of the annex to the Decision 2/CMP, if the carbon accumulated in the equivalent forest exceeds the harvested plantation, it should not be accounted as credit.		Reject. Durban37(c) does not say that credits are not possible. Treatment should be the same as for replanted FM land (eg. if new management resulted in higher growth than business as usual, credits would accrue for removals above and beyond the FMRL).	

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3_0398	Elvidge, Craig	2	4021	4022	Issue: It is not correct that the reporting method applied to lands subject to CEFC should be consistent with the method used for Article 3.3. Instead, it should be consistent with the approach used for Article 3.4, as CEF conversions are to be treated as part of forest management. Making this change will also make this sentence consistent with later on in the guidelines (eg. in line 4126), where it specifies 3.4 Action: Replace "Article 3.3" with Article 3.4" in line 4022.		Accept with modification. Sentence deleted, as reporting methods are more rigorous for CEFC than for ARD of FM.	
3_0399	Herold, Anke	2.7.7	4023	4029	In lines 865 to 867 it is said that the new reporting requirements imply that reporting method 1 can only meet the reporting requirements for the second commitment period if additional, georeferenced information about specific land areas within the geographic boundaries is provided. This seems particular relevant for carbon equivalent forest conversion, but it is not clearly specified here that georeferences information is needed for reporting method 1.		Accept. Text rewritten to reflect decision that Approach 3, RM 2 is mandatory for CEFC (should be consistent with section 2.2.2).	
3_0400	Radunsky, Klaus	2	4023		It is suggested to include a reference to chapter 2.2.2 after "reporting Method 1".		Accept with modification. Text rewritten to reflect decision that Approach 3, RM 2 is mandatory for CEFC. Added reference to Reporting Method section, but RM 1 is not appropriate for CEFC.	
3_0401	Federici, Sandro	2.7.7	4027	4027	add the word "land" after "unit of"		Accept with modification. Missing word was an error, but "lands" is now the preferred term.	
3_0402	Garcia-Diaz, Cristina	2	4028	4029	replace the sentence starting by "namely" with "namely new forests (CEF-nf) and forest plantations harvested and converted to non-forest land (CEF-c)", and delete the references to 3.3. and 3.4. Avoid linkages of CEFC to 3.3. activities.		Accept with modification. References to 3.3 and 3.4 deleted. Acronyms not changed. see 3_0381	
3_0403	Perugini, Lucia	2	4028	4029	Appropriate references to "CEF plantations and CEF" make references to article 3.3 activities, it would be confusing.		Accept. Have interpreted this comment to mean removing the reference to Art 3.3 ARD lands.	
3_0404	Galinski, Wojciech	2.7.7.1	4030	4033	This sentence is a repetition from the AR section.		Accept with modification. Text rewritten to reflect decision that Approach 3, RM 2 is mandatory for CEFC. Sentence deleted as it relates to RM1..	
3_0405	Herold, Anke	2.7.7	4030	4045	In lines 865 to 867 it is said that the new reporting requirements imply that reporting method 1 can only meet the reporting requirements for the second commitment period if additional, georeferenced information about specific land areas within the geographic boundaries is provided. Some parts in this section do not seem to be consistent with this general statement, e.g. a legal description does not seem to be match with the requirement of providing georeferenced information for carbon-equivalent forest conversion as this does not ensure that the size of the areas are comparable.		Accept with modification. Text rewritten to reflect decision that Approach 3, RM 2 is mandatory for CEFC. see 3_0399	
3_0406	Radunsky, Klaus	2	4030		it is suggested to include a reference to chapter 2.2.2 after "reporting Method 2".		Accept with modification. Text rewritten to reflect decision that Approach 3, RM 2 is mandatory for CEFC.	
3_0407	Elvidge, Craig	2	4035	4035	Issue: For clarity, can you please use consistent wording when referring to the conversion of land under the CEFC provision. Rather than saying the "The year of the start of the CEFC activities", it would be more consistent to say "The year of the CEF conversion" or, using the words used in line 4065, "the year that forest land is converted to non-forest land under the CEFC provision". Action: Please revise line 4035 to a more consistent terminology. eg, "The inventory year that forest land was converted to non-forest land under the CEFC provision".		Accept with modification. The issue is that CEF-d and CEF-ar may take place in different years, and multiple years. Durban 39 refers to "year of conversion", but requiring CEF-d and CEF-ar to take place in the same calendar year is not practical. Timing of CEFC to be taken from time of harvest, which must be after 1 Jan 2013. But if CEF-ar land is physically planted in a different year, that information should also be provided.	
3_0408	Elvidge, Craig	2	4035	4039	Action: Can you also note here: Under Article 3.4 planted forest remaining planted forest is eligible for the CEF provision		Reject. Not clear why this is required - forest remaining forest is a convention reporting category and is the obvious source of CEF-d land.	
3_0409	Federici, Sandro	2.7.7	4035	4035	add the word "last" after "the end of the"		Accept	
3_0410	Galinski, Wojciech	2.7.7.1	4037	4037	Add after "which land use change is confirmed": or harvest is performed whichever occurs earlier.		Accept with modification. - covered by change as in comment 3_0407.	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0411	Somogyi, Zoltan	2	4038	4038	the use of "age class" can be ambiguous as "age class" can include several years, or even a decade. It is better to say "by year/age"		Accept with modification. Sentence deleted. It is not compulsory to use single-year age classes in FM.	
3_0412	Somogyi, Zoltan	2	4040	4040	please explain what is meant in practical terms by "productivity class"		Reject. Text is from 2.5.1, used for AR.	
3_0413	Federici, Sandro	2.7.7	4042	4045	I guess that there should be consistency of definitions between plantation forest (be noted that the decision text says forest plantation), forest plantation (as defined by 2006 IPCC Guidelines) and planted forest (as per para 4 of decision 2/CMP.7. It is crazy to have three different definitions! I guess that plantation forest and planted forest have to be equivalent definition (the only difference is that to planted forests a timeline threshold is added)		Reject. No mandate to fix definitions. Note that CEFC applies to a subset of plantations as defined by 2006GL (only "planting and/or seeding" plus establishment/re-establishment date criteria).	
3_0414	Galinski, Wojciech	2.7.7.1	4042	4042	Annex to 2/CMP.7 para 37 does not use the word "link" hence the requirement to demonstrate the "link" is not based in the decision.		Accept with modification. "Link" may be too strong, but the requirement is implicit via demonstration of C equivalence and "at least equal area". Without explicitly establishing a relationship between CEF-d land and the equivalent CEF-ar land, Parties could just sum both up at a national level - this was not intended.	
3_0415	Herold, Anke	2.7.7	4044	4045	The guidance imply that each country may select a definition of plantation forest. It would be preferable if a definition of plantation forest would be provided in the IPCC guidance. It seems rather difficult to provide methodological guidance on a subject for which the definition is unclear and may change from Party to Party.		Reject. see 3_0413	
3_0416	Herold, Anke	2.7.7	4045	4045	The provisions to apply consistent definitions on this issue particular throughout the time series and the inventory may contradict the hierarchy of LULUCF activities and that this provision only starts in the second commitment period.		Reject. The contradiction is unclear. The intent is to stop Parties using one definition of forest plantations that suits them for CEFC and a different one for other purposes.	
3_0417	Garcia-Diaz, Cristina	2	4049	4049	use CEF-nf instead of CEF-ar and CEF-c instead of CEF-d. see comment 4006		Reject. Acronyms not changed. see 3_0381	
3_0418	Elvidge, Craig	2	4054	4054	Action: Please follow the exact wording of the Durban rule, by replacing "planting or seeding" with "planting and/ seeding".		Accept	
3_0419	Beets, Peter		4055	4059	This bullet point does not make sense and needs to be re-written. The first "first" does not seem to be necessary. If the bullet is about harvested land that was replanted after the nominated time interval for replanting to occur had expired, then say so.		Reject. Wording is straight from Durban 37(a): 'The forest plantation was first established through direct human-induced planting and/or seeding of non-forest land before 1 January 1990,...' Clearer now with changes suggested by 3_0420.	
3_0420	Penman, Jim	2	4055	4056	"(that is to say it had been converted from forest to another land-use)" should be added after "If this non-forest land was previously forested" to add clarity.		Accept.	
3_0421	Elvidge, Craig	2	4058	4059	Issue: The reference to '5 years' is confusing, as the example refers to 3 years. Land that has been non-forest for longer than 3 years should be eligible for the CEFC provision, under this example. Action: Replace "for five years" with "for more than 3 years" in line 4059.		Accept with modification. Example reworded.	
3_0422	Penman, Jim	2	4058	4059	Add "normally" after "...five years would then..." since we have just referred to three years as normal practice.		Accept	
3_0423	Beets, Peter		4060	4061	This bullet point does not make sense and needs to be re-written. There appears to be confusion about the difference between a forest and a stand of trees (or compartment) of a forest. Stands or compartments are harvested and replanted at different time. Collectively the compartments comprise the forest. So the area or compartment that is to be deforested had to be replanted since 1 January, 1960 to qualify? This date presumably also applies to "...the original forest established..." that is mentioned at the beginning of this bullet point.		Reject. Misinterpretation of Durban 37(a). see 3_0419 and 3_0420. The clause is structured to say "the criteria is met IF X, and, IF Y, then also Z". So valid criteria are [X] and [X, Y & Z]. "So the area or compartment that is to be deforested had to be replanted since 1 January, 1960 to qualify?" - No, this is just part "Z", which doesn't apply to the first rotation (X). "This date presumably also applies to "...the original forest established..." that is mentioned at the beginning of this bullet point". No, that is part X which has a separate date (1990). see 3_0419 and 3_0420. We interpret "and if re-established" to refer to restocking after harvest, rather than re-establishing a plantation after a period in non-forest land use.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0424	Beets, Peter		4062	4064	This sentence seems to say everything that the two previous bullet points failed to do clearly.		Reject. In fact Durban 37 imposes tighter restrictions on CEF-d and CEF-ar than are imposed on D and AR (eg. only plantation forests, only planting and/or seeding, age restrictions). So CEFC lands are a subset of lands that would qualify as AR or D.	
3_0425	Garcia-Diaz, Cristina	2	4062	4064	This can't be applied. If the Party waits X years to account land under CEF-c, and in the meantime is accounting for the CEF-nf lands, there will be an unbalanced reporting, therefore, criteria established in 2,6,2, to identify deforested lands shouldn't be applied in this case, and, when a Party decide that a forest converted to other land use is going to enter the CEFC provision, it should be immediately reported as CEF-c. Therefore, the suggestion is to delete this paragraph.		Reject. The paragraph is referring to the initial establishment of a plantation that is eligible for CEF-d - it is not referring to a delay in reporting CEF-d land. Area that CEF-d land should be reported as FM from the time of clearance.	
3_0426	Shimabukuro, Yosio Edemir		4064	4069	CEF-d land - should be explained ---- CEF-d or CEFC-d ?		Accept with modification. Terms are defined on lines 4006-4007.	
3_0427	Federici, Sandro	2.7.7		4072	The decision tree in figure 2.7.7 does not work. Indeed, a forest that has been reestablished (even if in a timeline consistent with the question in the last box) does not pass the question posed in the second question-box (was the plantation forest first established on non-forest land?). So, the last question-box should be deleted and the second question-box should be redrafted as follow: "was the forest plantation first established on non-forest land after 1 January 1960 and before 1 January 1990?" (this is the meaning of para 37a, even if i agree should have been written better) if YES you go to the current question-box number 3, if NO you go to the non-eligible box		Reject. 1. Disagree with first statement - a plantation that has been re-established may still have been FIRST established on non-forest land, so it does pass the 2nd question. We assume "re-established" means "replanted" in this context. 2. Disagree with reviewers interpretation of 37(a) - we believe it sets additional age-related criteria for rotations subsequent to the first one.	
3_0428	Garcia-Diaz, Cristina	2	4068	4069	replace "to be deforested" with "to be harvested and converted to non-forest land" to be in line with the language used in 2/CMP.7		Accept. see 3_0381	
3_0429	Beets, Peter		4070	4071	Figure 2.7.1 needs improvement with respect to lines 4055-4061.		Reject. see 3_0419 and 3_0420	
3_0430	Elvidge, Craig	2	4070	4071	Action: In the diagram, please follow Durban rule wording accurately, and replace "planting or seeding" with "planting &/or seeding".		Accept.	
3_0431	Galinski, Wojciech	2.7.7.2	4070	4070	(Figure 2.7.7) This decision tree is redundant to the text contained in lines 4051 - 4061. Why keep both?		Reject. All decision trees are duplicated by text - readers still find them a useful reference.	
3_0432	Larocque, Guy	2.7.7.1	4070	4071	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Reject. Agree in general, but in this case links would all be to the current section 2.7.7.2, or to the glossary (e.g. "direct human-induced"). So little value from cluttering the Figure.	
3_0433	Somogyi, Zoltan	2	4070	4070	Third rhombus from above: please spell out dhi		Accept.	
3_0434	Sperow, Mark	2.7.7.1	4070	4071	It is not clear to me that the case for original forest and then non-forest for five years qualifies - it is not in the decision tree. Should it be?		Reject. "Non-forest land" refers to land use not land cover. So a harvested stand prior to planting is still forest land, but in the example, after 3 years without replanting it becomes non-forest land so meets 2nd rhombus criteria. May help to re-phrase "non-forest land" as "land that does not meet country-specific definition of forest land", but space is limited.	
3_0435	Shimabukuro, Yosio Edemir		4074	4086	CEF-ar land - should be explained --- CEF-ar or CEFC-ar ?		Accept with modification. Defined on lines 4006-4007.	
3_0436	Garcia-Diaz, Cristina	2	4077	4077	this sentence should read "must have been non-forest SINCE 31 December 1989", instead of on 1989		Reject. Durban 37(b): "...non-forested land that did not contain forest on 31 December 1989..."	
3_0437	Galinski, Wojciech	2.7.7.2	4080	4080	The 2/CMP.7 uses the word "will" and not "must"		Accept.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0438	Herold, Anke	2.7.7	4080	4082	This seems to imply that the check whether the equivalence of carbon stocks is really achieved only takes place at the time of harvesting, which could be 30 years later. It seems wrong that an accounting debit can accrue over such a long time period. An accounting debit should generally be avoided by the reporting method and this equivalence should be demonstrated continuously over the course of years when this provision is applied and not only at the time of harvest.		Accept with modification. The text is straight from Durban 37(c), but we agree with the reviewer that equivalence with respect to the FMRL should be continuous. This is covered in revised section 2.7.7.3. However the bullet has been deleted - the "will reach equivalence or a debit is incurred" statement is not a selection criteria for the land to be CEF-ar, since all land will either meet equivalence or will not, and therefore all land will meet the criteria as originally written in this bullet point.	
3_0439	Lehtonen, Aleks	2	4080	4082	Here it should be made clear that new forest established should be on a land that is equally fertile and under equally good weather conditions to have that potential to get same C stock under equal forest that was deforested.		Reject. New land planted could have inferior characteristics, but by planting a much greater area you can still achieve carbon stock equivalence.	
3_0440	Somogyi, Zoltan	2	4080	4080	Please provide guidance on how a Party can demonstrate that equivalence can be expected. The "equivalence" can only be verified many years after the establishment of the equivalent forest, so there is a need to see, at the time of accounting, that what is expected can really be expected.		Accept with modification. Guidance will appear in methods for stock change section. The reviewer suggests that the Party demonstrate an expectation of "equivalence" and that verification is only possible at the end of the normal harvesting cycle of CEF-d. The Durban decision itself does not require an expectation of equivalence, and we have concluded that accounting in this way is unworkable. Continuous accounting is the preferred solution.	
3_0441	wang, chunfeng	chapter2	4080	4082	if the equivalent forest established reach the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, no debit and credit will be accounted; if the carbon accumulated in the equivalent forest is less than the carbon stock contained in the harvested forest plantation at the time of harvest, debit will be accounted, which should be the difference between the accumulated carbon in the equivalent forest and the carbon contained in the harvested forest plantation at the time of harvest. if the carbon accumulated in the equivalent forest exceeds the carbon stock contained in the harvested forest plantation at the time of harvest, no debit and credit will be accounted. to ensure the implementation of the provision in the Decision 2/CMP, to report and verify the carbon stock contained in the harvested forest plantation at the time of harvest should be taken.		Reject. Nothing in Durban prevents credits from CEFC. Continuous accounting against the FMRL will capture any debits, rather than waiting until the end of the harvest cycle.	
3_0442	Elvidge, Craig	2	4082	4082	Action: Please follow the wording of the Durban rule, by replacing "a forest management accounting debit" with "a debit". It is not correct to refer to it as an accounting debit, because these guidelines are for KP reporting as well as for KP accounting.		Accept. (Durban text says '...a debit would be generated under Article 3, paragraph 4').	
3_0443	Elvidge, Craig	2	4090	4090	Action: Please correct figure title by replacing "afforested" with afforested/reforested" under the CEFC provision.		Accept. replaced "afforested or reforested" with 'established in forest' as used for Fig 2.7.6	
3_0444	Elvidge, Craig	2	4092	4093	Issue: The requirement for new forest is to be of at least an equivalent area, not an equal area, based on the Durban rule wording. The words "planting or seeding" should also be "planting and/or seeding", based on the Durban rule. Action: Please correct the diagram so that it reads, "Is the new forest of at least an equivalent area as the harvested plantation forest?" In the box above, please also correct "planting or seeding" to planting and/or seeding".		Accept.	
3_0445	Galinski, Wojciech	2.7.7.2	4092	4092	(Figure 2.7.8) This decision tree is redundant to the text contained in lines 4076 - 4082. Why keep both?		Reject. All decision trees are duplicated by text - readers still find them a useful reference.	
3_0446	Larocque, Guy	2.7.7.2	4092	4093	Within each diamond of the decision tree, refer to the relevant subsections in case users need more precision. Good example is Figure 2.8.1		Reject. Agree in general, but in this case links would all be to the current section 2.7.7.2, or to the glossary (e.g. "direct human-induced"). So little value from cluttering the Figure.	
3_0447	Somogyi, Zoltan	2	4092	4092	Second rhombus from above: please spell out dhi		Accept.	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0448	Somogyi, Zoltan	2	4096	4096	replace "can" with "must"		Accept	
3_0449	Elvidge, Craig	2	4099	4103	Issue: Where is it required in decision 2CMP.7 that... "where it is uncertain that the trees on a unit of land will pass the thresholds of the definition of forest, it is good practice not to report these areas as forest management lands under the CEF provision..."? If over time the forest either doesn't meet the forest definition (then deforestation under Article 3.3 occurs) or does reach a equivalent carbon stock then a debit would be generated under Article 3, paragraph 4. As under 2CMP.7 para37(c) "This newly established forest will reach at least the equivalent carbon stock that was contained in the harvested forest plantation at the time of harvest, within the normal harvesting cycle of the harvested forest plantation, and, if not, a debit would be generated under Article 3, paragraph 4". Action: Delete this paragraph as this additional compliance is not required under the CMP decision.		Accept	
3_0450	Beets, Peter		4100	4103	"...do not report these areas ..." This seems unnecessary rule, given that the CEFC-ar land must be equivalent to deforested CEFC-d land. Furthermore, if not equivalent, the difference in C stocks needs to be accounted for as an emission. Sentence at line 4107 -4108 is sufficient.		Accept. see 3_0449 for deletion, but also 3_0456 with respect to lines 4107-4108.	
3_0451	Federici, Sandro	2.7.7	4100	4103	delete the whole text after "seeding."; indeed, a CEFC is a forest established appositely for compensating a deforestation of a forest plantation, so the land is to be reported under FM withput any consideration whether or not the thresholds of forest is passed.		Accept. see 3_0449	
3_0452	Galinski, Wojciech	2.7.7.2	4100	4103	How to report in such situation the related D land and HWP collected from it? This information is missing here.		Accept with modification. This is not the place for it, and the paragraph is to be revised in response to other comments anyway. All HWPs from CEFC lands are treated as for FM (as mentioned in section 2.7.7.1 on reporting requirements).	
3_0453	Chordá Sancho, Jose Vicente	2.7.7.2	4105		Insert a space to separate "FORESTCONVERSION" --> FOREST CONVERSION		Accept.	
3_0454	Federici, Sandro	2.7.7	4107	4108	the CEFC provision applies only if in the same year of deforestation of a forest plantation an equivalent forest plantation is established. So, again, I do not understand what time should be awaited for reporting both lands under FM. The reporting has to be done since the year the forest plantation has been cleared and consequently (in the same year) a forest plantation has been established. I suggest to delete the sentence		Accept with modification. Sentence deleted. But no requirement for CEF-d and CEF-ar to occur in the same year. see 3_0456.	
3_0455	Galinski, Wojciech	2.7.7.2	4107	4107	Please explain what does it mean "forest establishment". How to recognize that a forest was established? Please also take into account that it is likely that CEF-ar will actually reach thresholds for crown cover and height after the CP is already over (e.g. in 2025).		Reject. The issue is the same as for replanting following harvesting. see 3_0456.	
3_0456	Weiss, Peter	2_7_7_2	4107	4110	It is not feasible to report CEF-d lands first as D lands and then as CEF-d lands under FM. It may take some time until the forest was established and even go beyond one CP. What to do then with the under D accounted biomass losses at the CEF-d lands? Subtract them under D in a follow-up reporting year after harvest when the CEF-ar lands are confirmed and add them as biomass losses under CEF-d in FM in this follow-up reporting year. This seems to be practically not possible, very complicated and/or rather in-transparent. In addition, it may be particularly complicated for countries with annual LULUCF accounting and/or in situations when this process goes beyond one CP. I propose that such lands are immediately reported as CEF-d lands, but only if evidence for an immediate related CEF-ar in (or before) the year of CEF-d harvest is given. If not, such lands would classify as D lands forever.		Accept with modification. Sentence deleted. CEF-ar is allowed after CEF-d (for practical reasons - land owner may need revenue from forest clearance and land sale to purchase new land and establish new forest). Must take place within normal harvest/replant time delay. If not, then classified as D forever.	
3_0457	Garcia-Diaz, Cristina	2	4108	4111	on relation to reporting CEF-c under deforestation under the new forest is confirmed, there is not added value on this, and it is difficult for inventory compilers and reviewers keep track of these lands if they are moving from one category to another. It is better to report them in FM (associated emissions will be accounted anyway), and, if after the period X (established for distinguish between deforestation and temporary loss of forest cover) the equivalent CEF-nf has not been established, the CEF-c land will move to D.		Accept with modification. Sentence deleted. see 3_0456	
3_0458	Galinski, Wojciech	2.7.7.2	4109	4110	In general it is possible that CEF-ar is established before CEF-d. Please take it into account in your consideration.		Accept. see 3_0456	
3_0459	Federici, Sandro	2.7.7	4112	4114	this is not enough. A debit should also be accounted; the debit should equivalent to the amount of emissions that were associated to the clearing of forest plantation for which the CEFC forest was established		Reject. This debit has already been incurred within FM because of continuous accounting against the FMRL.	

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ID	Expert (Last Name, First Name)	Chapter/ Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0460	Galinski, Wojciech	2.7.7.2	4112	4114	Please take into account that forest under the CEFC provision may be replaced with another forest under the CEFC provision if it meets the criteria as mentioned above.		Reject. In fact forest established under CEFC can never subsequently be used as CEF-d land because it can never meet the criteria: to be CEF_ar (1st time), it must have been non-forest on 31 Dec 1989 (37b). Then to be eligible for CEF-d it must have been first established before 1 Jan 1990 (37a) - the two are mutually exclusive. (Agree this seems unnecessarily restrictive).	
3_0461	Chordá Sancho, Jose Vicente	2.7.7.2	4116		Insert a space to separate "FORESTCONVERSION" --> FOREST CONVERSION		Accept.	
3_0462	Weiss, Peter	2_7_7_3	4123	4146	A further clause/method/sub-chapter needs to be introduced in the CEFC chapter that secures the following: Any non-reaching of the C stocks of the CEF-d lands at the time of their harvest by the CEF-ar lands within the normal harvesting cycle needs to be debited. Evidence for that can be likely given only after reaching the end of a harvest cycle at the CEF-ar lands, so the clause/method in this guidance should address this issue/the method now, but delete any accounting of such a future debit to the period where the end of the harvesting cycle of the CEF-ar lands lies which will be certainly not CP2, but a future one. Due to that and due to the fact that such a non-reaching should be avoided by the nature of the CEFC decision, there is no need to introduce it in the FMRL. The accounting of this debit should be secured by an appropriate method that fully accounts for these total C stock differences between the CEF-d lands at the time of their harvest and the CEF-ar lands within the normal harvesting cycle. Although there is no need to go to the details now, the method should be roughly described in order to be in line with Decision 2/CMP7. In connection to that, it should be also emphasized in such a chapter that any higher net emissions or lower net removals due to a change in productivity at CEFC lands compared to business-as-usual as included in the FMRL will be accounted in CP2 (and the following CPs) provided the guidance is drafted according to my comments in the line above.		Accept with modification. Debits/credits should be accounted for as they occur, rather than only at the end of the normal harvest cycle. Continuous accounting against the FMRL should achieve this.	
3_0463	Federici, Sandro	2.7.7	4125	4126	I guess that methods to be applied are those provided for AR and D either than FM. I propose to redraft as follows: "It is good practice to apply the same methods for estimating carbon stock changes and non-CO2 emissions on CEFC lands as are applied on AR and D units of land."		Reject. CEFC' lands are to be treated as FM lands (see 3_0398)	
3_0464	Shimabukuro, Yosio Edemir		4125	4125	It is good practice too apply ---- to apply		Accept.	
3_0465	Sperow, Mark	2.7.7.3	4125	4126	Change "too" to "to" and change "asas" to "as".		Accept.	
3_0466	Lambrecht, Jesse	2	4126	4126	asas		Accept.	
3_0467	Lehtonen, Aleksi	2	4126	4126	CEFC lands asas -> as		Accept.	
3_0468	Radunsky, Klaus	2	4126		Editorial: delete "as".		Accept.	
3_0469	Shimabukuro, Yosio Edemir		4126	4126	lands asas are applied --- lands as are applied		Accept.	
3_0470	Elvidge, Craig	2	4128	4129	Issue: Both emissions and removals will occur on both CEF-d land and CEF-ar land, and not only emissions, as refer to here. For example, there may be increased removals in soils of forest land converted to grassland. Action: Insert "and removals" after "emissions" on lines 4128 and 4129.		Accept	

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ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0471	Weiss, Peter	2_7_7_3	4131	4141	This paragraph and the whole chapter on dealing with the CEFC provision in the derivation of the FMRL is not clear at all and should be redrafted. The issue is rather complicated because in CP2 both, CEF-ar and CEF-d lands will be accounted under FM, while the FMRL may be based only on the previous FM lands (and therefore includes the later CEF-d lands and their emissions/removals under business-as-usual FM, but NOT the CEF-ar lands). Therefore, any net C gains on both lands together (CEF-ar plus CEF-d) may not be included in the FMRL, but only the C stock changes that would normally happen at the CEF-d lands if they would remain under normal FM and not be converted to CEF-d lands. This may introduce artefact removals that are accounted under FM without being connected to any real CO2 removal in the atmosphere and without being reflected by the FMRL. The situation is similarly problematic if - for consistency reasons - the FMRL was recalculated somewhere including also expected CEF-ar and CEF-d removals/emissions in the CP2 under business-as-usual until 2009 (if there is any business-as-usual for such activity until end of 2009?), but CEF-ar and CEF-d lands are then at the end of CP2 higher than predicted in the FMRL. This may also generate artefact removals accounted under FM simply by enlarging the area under FM according to the provision in lines 3809 to 3811 of the FOD, but without any additional removal of CO2 from the atmosphere. So, there is always a need to adjust the FMRL with a technical correction for accounting purposes at the end of the reporting/accounting period 1) on basis of the real area of the CEF-ar and CEF-d lands at the end of the reporting/accounting period, 2) on basis of the net CO2 equivalent emissions/removals that would be achieved at these CEF-d lands in the CP under business-as-usual (FM) and 3) by adding the net CO2 equivalent removals/emissions that would be achieved at the CEF-ar lands in the CP under business-as-usual (previous) management type. This needs to be introduced in the chapter to avoid accounting of artefact removals simply due to CEFC area increases and to avoid an accounting of net removals while in fact there were net emissions due to CEFC activities. Full transparent reporting on these issues and sound documentation and evidence for these predictions/estimates of the individual CEFC lands in the FMRL should be given.		Accept with modification. Section has been rewritten. The need to avoid artefact removals due to change in area with respect to FMRL has been highlighted (bearing in mind that we are writing reporting not accounting guidelines).	
3_0472	Federici, Sandro	2.7.7	4137	4138	The example provided is not correct. Indeed, because in the FMRL the expected emissions and removals have to be included, an expected higher productivity in the CEF-ar land that exceeds that one of the CEF-d land does not create any net credit. Only an actual productivity of land under CEF (both ar and d) that exceeds the productivity included in the FMRL will result in net credits.		Accept with modification - section has been rewritten. On this point - The FMRL includes bau continued management of CEF-d as FM, or its conversion to D. Reporting of Actual E/R includes all stock changes on CEF-d and also stock changes on CEF-ar. Expected removals on CEF-ar are not included in the FMRL.	
3_0473	Somogyi, Zoltan	2	4138	4141	Please provide guidance on how a Party can demonstrate that equivalence can be expected. The "equivalence" can only be verified many years after the establishment of the equivalent forest, so there is a need to see, at the time of accounting, that what is expected can really be expected.		Accept with modification. Verification at the end of the 'normal harvest cycle' is too long to wait, so the solution is continuous accounting against the FMRL. Demonstration of equivalence expectation in advance is not required - deviation from BAU will be captured by FMRL accounting, as described in 2.7.7.3.	
3_0474	Beets, Peter		4147		Finished review at this line.		Noted	
3_0475	Lund, H. Gyde	2	6537	6540	Consider adding URL http://www.ipcc-nggip.iges.or.jp/meeting/pdfiles/1008_Model_and_Facility_Level_Data_Report.pdf		Reject. Full reference is provided according to the IPCC style.	
3_0476	Lund, H. Gyde	2	6537	6540	Shouldn't the editors (Eggleston HS et al...) be listed as the authors instead of the IPCC?		Reject. The reference follows the IPCC style.	
3_0477	Lund, H. Gyde	2	6548	6549	Consider adding URL http://www.esd.ornl.gov/~wmp/PUBS/post_kwon.pdf		Reject. Reference follows the IPCC style. URLs are given only for materials only available online.	
3_0478	Lund, H. Gyde	2	6552	6554	Listed previously - see lines 6522 - 6524		Reject. The references are given according to sections and therefore repetition is possible.	
3_0479	Bianchini, Irineu	2	3321	3321	Quote the 2013 IPCC Wetlands Supplement.		Accept	

<Review comments: First Order Draft Section 2.5-2.7>

ID	Expert (Last Name, First Name)	Chapter/Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
3_0480	Bianchini, Irineu	2	3393	3393	... requirements of the Marrakesh Accords. ... (If possible, try to include the requirements from Marrakesh's Accords or the main requirements).		Reject. The definitions from Marrackesh accords are already included in section 1.1.	
3_0481	Bianchini, Irineu	2	3615	3615	Was "NIR" defined before?		Accept. NIR is now spelled out	
3_0482	Bianchini, Irineu	2	3714	3714	: ... instantaneous oxidation, or a first-order decay function with default half-lives (see Section 2.8.5). I think that it is (see Sections 2.8.2 and 2.8.3, respectively).		Accept with modification. We mentioned more broadly section 2.8.	