

<Review comments by experts on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_001	Lund, H. Gyde	References	1	1202	Just an observation - there is no literature cited except through footnotes for this section.		Noted	
1_E_002	Feest, Alan	1	220		Good practice should include the estimation of biodiversity quality of forests (sensu Feest et al. and De Baan et al.). This represents a crucial interaction with the IPBES process and refers throughout the whole document. I realise that this implies another review but this is of the greatest importance if an opportunity to integrate activities under IPBES and IPCC is to be utilised. The influence of FSC management on forestry management seems to have been omitted completely!		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_003	Ambulkar, Archis	1	221	222	Terms "LULUCF" and "KP" are already defined in the report, so need not to be re-defined here.		Accept	
1_E_004	Lundblad, Mattias	1	223	224	No need to differentiate between FM and other 3.4 activities here. Suggest to delete "Forest management" and "elected".		Noted	Change of status of FM between CP1 (elective) and CP2 (mandatory)
1_E_005	Lundblad, Mattias	1	224	225	Delete this sentence. It is up to the COP/CMP to decide how to apply the GL. Some parties not ratifying CP2 has indicated that they will use them.		Accept with modification	Text is added that this guidance may also be useful for other countries

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1_E_006	Poddey, Eike	1	225	228	For better understanding please split this sentence in two.		Accept with modification	Sentence has been shortened
1_E_007	Ambulkar, Archis	1	226		Term "UNFCCC" appeared first on line 33 and should be defined there instead of line 226		Reject	The overview is a summary of what appears in the main text, so this is the the first time 'UNFCCC' appears in the main document
1_E_008	Feest, Alan		227		Definitions should include biodiversity relating to the definition according to Feest et al. and de Baan et al. where it is used as a qualitative measure through a range of indices.		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_009	Ambulkar, Archis	1	231	232	Term "GPG-LULUCF" is already defined at line 35 of "Overview Section" and hence need not to be re-defined at line 232 here		Reject	The overview is a summary of what appears in the main text, so this is the the first time 'GPG-LULUCF' appears in the main document
1_E_010	Galinski, Wojtek	1.1	236	236	add "direct" before human induced		Accept with modification	The term has been deleted from this sentence
1_E_011	Ambulkar, Archis	1	237	238	Term "WDR" is already defined in line 104 of "Overview Section", so need not to be re-defined here		Reject	The overview is a summary of what appears in the main text, so this is the the first time 'WDR' appears in the main document

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1_E_012	Poddey, Eike	1	238		Can the term "emission-limitation" be explained or be referenced?		Accept with modification	Reference to the KP has been made
1_E_013	Lundblad, Mattias	1	244	245	Delete sentence. Not relevant here.		Accept	This is not relevant here, delete
1_E_014	Poddey, Eike	1	244	245	Refer to lines 274 - 282		Accept with modification	See response to 1_E_013
1_E_015	Nielsen, Ole-Kenneth	1	247	248	Is it necessary to include all definitions as footnotes? The footnotes takes up more space on the page than the text it is supporting, this reduces the readability of the page. If it is considered beneficiel to have the definitions included here (and it could be) then it should be integrated into the text.		Reject	These are not new definitions, however, the authors consider it useful to remind readers of these definitions
1_E_016	Hargita, Yvonne	1	248	248	As there are some basic explanations regarding inventories and AFOLU in the FAQ of the IPCC maybe you could incorporate a reference to http://www.ipcc-nggip.iges.or.jp/faq/faq.html		Reject	The authors are concerned that the FAQ URL may not be permanent and maintained. The FAQ page has also not been reviewed and has no formal status
1_E_017	Poddey, Eike	1	250		"Those" creates the impression that others does contain over- or underestimation.		Accept	The sentence has been shortened and simplyfied and in doing so the reference to "those" has been deleted.
1_E_018	Wiseman, Mike	1	250	253	Totally confusing text possibly needs to be revisited in a more simple form		Accept with modification	Modified, to clarify

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1_E_019	BALO AKAKPO, Oladé	1	257	258	add the following sentence : to ensure compliance with Article 3		Reject	It is not Article 3 that defines that a party is allowed to include KP information in their NIR.
1_E_020	Petersson, Hans	1.4	266	273	In an example about consistency between UNFCCC and the KP, UNFCCC Cropland areas converted from Forest land after 1990 should either be reported as KP D or as KP equivalent forests under FM. But according to the “20-year rule” (or any new rule suggested by the IPCC 2006 GPG) Forest land converted to Cropland in 1990 should be reported as Cropland remaining Cropland from 2010. Thus, there is not an obvious link between the two (UNFCCC and KP). And for many reasons (as new GWP factors) the whole time series has to be updated and this would cut the link between former reported and new reporting. Another issue is that according to the 2003 GPG land under FM could not leave this category (except for D) during the commitment period. So could land under FM leave this category after not human induced forest degradation during CP2 or should FM also include land that is not Forest land during CP2 (example Forest land is naturally degraded to tree covered mire, Wetland. The trees are still there and the Wetland constitutes a substantial removal. Under the UNFCCC such land is reported as Forest land converted to Wetland but under the KP such land could either be reported as FM or not be reported at all (Wetlands restoration is not an option since the land are not allowed to switch from the FM activity to a new Art. 3.4 activity). Reporting D is not an option since no trees are removed – no reviewer would accept a large removal under D. If the land is reported under FM there would be a discrepancy between FM+AR and Forest land + to Forest land. The example will be even more complicated for a country with both managed and		Noted	And responses provided: This comment contains multiple topics. The 20-year rule does not apply for KP reporting - once land is in D it remains in D. As to the conversion of forest to wetland (without direct human involvement) then such land has to continue to be reported as FM - it is not D unless there was direct human-induced deforestation.

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1_E_021	Poddey, Eike	1	272		For clarity "remaining croplands" should be converted into "remaining UNFCCC croplands".		Accept	
1_E_022	Ambulkar, Archis	1	279		Term CMP is defined in this sentence, however the term is used several times before in "Overview Section" and needs to be defined where it is used for the first time.		Reject	Because the Overview chapter is the summary of the rest of the document, "CMP" is defined in both "Overview Chapter" and "Chapter One".
1_E_023	Lund, H. Gyde	1	280	280	What are 'caps'?		Accept	Text modified to elaborate on caps
1_E_024	Galinski, Wojtek	1.1	283	287	Term "unit of land" is not used in this part of 16/CMP.1 that is still valid hence, this sentence is misleading. Rewrite.		Reject	Unit of land is indeed used in 16/CMP.1 and we are not saying that it is invalid but that the distinction in language is not required.
1_E_025	Lund, H. Gyde	1	283	283	Consider changing the terms units of land and land are combined. To the terms 'units of land' and 'land' are combined.		Accept	Quotation marks added.
1_E_026	Poddey, Eike	1	283		Please put "units of land" and "land" in quotation marks.		Accept	Quotation marks added.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_027	Siyag, Panna	1	294	295	There is no possibility of a Party selecting different definitions under the Convention and under the Protocol. Thus it is not a good practice, but a requirement that the same definition be used for UNFCCC and KP reporting.		Reject	This is only good practice, but not mandatory. Moreover the rest of the paragraph specifies what the decision requires parties to do should they decide not use the same definition.
1_E_028	Ambulkar, Archis	1	297		Term FAO should be defined in "Overview Section", line 158 instead of here.		Reject	Because the Overview chapter is the summary of the rest of the document, "FAO" is defined in both "Overview Chapter" and "Chapter One".
1_E_029	Galinski, Wojtek	1.2	314	315	contradiction to line 229 where consideration of any activities under Art. 6 is excluded. Delete.		Accept	Reference to Art 6 deleted.
1_E_030	Feest, Alan	1.2	320		Should biodiversity be included(see above).		Noted	And no, biodiversity should not be included.
1_E_031	Poddey, Eike	1.2	320		In terms of consistency "eligible" should be replaced by "elective"		Accept with modification	Folded into the sentence starting in 1.322 (SOD)
1_E_032	Lund, H. Gyde	1	329	330	Footnote 8 - consider changing 'are included under forest' to 'are included under 'forest''		Accept	

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1_E_033	Ambulkar, Archis	1	330		In Figure 1.1 - term "esstimation" should be replaced with "estimation", term "activites" with "activities" and "projet" should be replaced with "project"		Accept	
1_E_034	wang, chunfeng	1	330	333	I suggest improving the flowchart by clarifying current steps further. For example, using step1.1, step1.2 etc, can give much clear description of the concrete steps under the step1 by following the hierarchical order defined in this KP supplement. Step 2 can also be improved through the same way.		Accept	
1_E_035	Feest, Alan	Figure 1.1	330		in the hierarchy should biodiversity be included in this decision tree?		Reject	Biodiversity is not an activity as defined unde Article 3.3 or 3.4
1_E_036	Galinski, Wojtek	1.2	331	332	Figure 1.1: does it mean that the activities outlined in this chapter should include emissions and removals on lands subject to Art. 6 activities. Contradiction with line 229. Alternatively explain that this provision applies only where activities under art. 6 are identical with ARD, FM and any elected activities under Art. 3.4. For example if activity under Art.6 is avoided deforestation of natural forest not subject to any direct human induced activity then this land should not be covered here.		Accept	The square “Lands subject to Article 6 project activities” is now deleted, since no any Article 6 project activities included in the this report.

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1_E_037	Lund, H. Gyde	1	331	332	Figure 1.1 Step 1 - consder changing the first 'Of' to 'of'		Accept	
1_E_038	Lund, H. Gyde	1	331	331	Figure 1.1 - I think the first step would be to determine if the area in question is equal to or greater than the minimum area - regardless if the area has trees, grass, crops, etc.		Reject	At this stage for non-forest activities there is no requirement to define the minimum area
1_E_039	Poddey, Eike	1.2	331		Figure 1.1.: Step 2, in box "Identification...." "esstimation" has to be replaced by "estimation".		Accept	
1_E_040	Tuomainen, Tarja	1.2	331	332	Figure 1.1. Please, change 'crown cover density' to 'crown cover', and 'Compilation of land-use and öand-cover...' to 'Compilation of land-use and/or land cover...'. Correct 'esstimation' to 'estimation'. Is there a reson the font is italic in 'Subject to manadatoru activities (AR, D and FM), if not, please, change the type of font.		Accept with modification	Have to stay consistent with KP text, typos are corrected
1_E_041	Lundblad, Mattias	1	334	334	Change "should" to "shall" in line with 2/CMP.7.		Accept	

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1_E_042	Petersson, Hans	1.7	334		Cropland normally fulfils the FAO forest definition (has the potential of reach the forest definition thresholds) but the predominant land use is agriculture and thus such land is reported as Cropland and not as Forest land. The IPCC has now clarified this issue properly. However, what is the rationale behind explaining and spatially locate e.g. park trees fulfilling the Forest definition – the predominant land use is not forestry? A Party has nothing to gain from not reporting such trees and both park trees and trees in orchards are probably in a steady state. However, if such land is reported under any other Article 3.3 or 3.4 activity there are reasons for a more intense inventory.		Noted	But the text contains no reference to spatially locating park trees. See also response to G_036
1_E_043	Lund, H. Gyde	1	345	361	So basically countries are to track and report changes in tree cover on all lands regardless of how the lands are classed (Forest, Cropland, Wetland, Grssslalnd, Settlements and Other)		Noted	Countries are to report C stock changes, emissions and removals from Article 3.4 activities that they elected so if woody biomass density on CM lands changes then these are reportable emissions and removals (nothing new here). For activities not elected there is no reporting requirement, but here we introduce that is good practice to describe the implications of exclusions of land that would otherwise meet the definition of forest from reporting and accounting.
1_E_044	Lund, H. Gyde	1	353	353	Consider changing 'from forested land areas' to 'from tree-covered areas' to make it clearer. If you don't do so, consider stating the difference between 'forest' land and 'forested land'		Accept with modification	We have reworded this paragraph to enhance clarity but did not use the proposed wording.

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1_E_045	Galinski, Wojtek	1.2	359	361	In my opinion any loss of carbon should be reported and not only the one driving forest cover below the threshold. The same applies to any gain of carbon caused by increase of tree cover. Rewrite to clarify.		Accept	Text modified.
1_E_046	Lund, H. Gyde	1	359	405	Consider putting this process in a decision tree or flow chart.		Reject	Flowchart is provided in Fig 1.1
1_E_047	Lundblad, Mattias	1	364	364	add a ")" after "...guidelines"		Accept	
1_E_048	Feest, Alan		365		Biodiversity value inserted here?		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_049	Nielsen, Ole-Kenneth	1	369	416	The restrictions on the hierarchy could be illustrated by a table, since the actual options of the Parties are limited. As I understand it the hierarchy looks like this: D, AR, FM, (CM, GM, RV), WDR. The only flexibility the Parties have is to choose the order of CM, GM and RV. This should be made more explicit in the text.		Accept	Lines 387 - 390 (second order draft) make exactly this point - i.e. the hierarchy applies only to CM/GM/RV.

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1_E_050	Petersson, Hans	1.7	372	373	There is a need that land under FM could leave this category (except for D) if the conversion is natural, e.g. natural degradation of Forest land to Wetland (D is not an option since the trees remains and thus a removal). Row 386 indicates that only Forest land could be considered FM. Rows 392-402 indicates that there are both human induced and non-human induced conversions from Forests but it would be nice to clarify how the non-human induced conversions should be reported (or as we suggest not be reported under the KP). The important thing is the possibility to trace such land and to clarify that no exclusion and double counting has been made.		Accept with modification	Added text
1_E_051	Galinski, Wojtek	1.2	389	389	Footnote 9: Add: "the Annex to" before the word decision.		Accept	
1_E_052	Abad Viñas, Raul	1	397	397	Since it is the first time in the text that CEFC is mentioned, it could be interesting to add here also the second requirement to account for CEFC provision; it is, to reach at least the equivalent carbon stock in the new established forest.		Accept	Much of the text has been deleted but CEFC provisions are referred to
1_E_053	Weiss, Peter	1.1.	407	408	According to the sentence there would be full freedom in specifying the hierarchy, while in fact certain rules and orders have to be followed - as indicated in the paragraphs of the SOD above.		Accept with modification	

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1_E_054	Weiss, Peter	1.1.	412	416	The choice should be consistent with definitional issues in the 2003 IPCC GPG and 2006 IPCC guidelines according to which such lands should be reported under CM (see for instance first paragraph in chapter 3.3 of the IPCC GPG).		Accept	Changed wording to state that grazing land in rotation would normally be reported under CM.
1_E_055	Feest, Alan		429		Unmanaged lands might need clarification as to whether this is because they are biodiversity reserves		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_056	Tuomainen, Tarja	1.2	433	433	Please change 'Compile land-use and land-cover information ...' to 'Compile land-use and/or land-cover information...'		Accept	
1_E_057	Ambulkar, Archis	1	435		Add comma i.e. "definitions of forest, determine..."		Accept	
1_E_058	Petersson, Hans	1.9	440	442	In the IPCC 2003 GPG it was clear that land under ARD was accumulated from 1990 and this was also confirmed by the KP. However, Article 3.4 FM was worded differently; land under FM could not leave this category except for D during the CP1 (and CP2?). Thus a country may allow land to leave FM before 2008 as not reported or D, but after 2008 converted land is either reported as remaining FM or D. Does this new wording mean that land that e.g. is converted (non-human induced) from Forest land (managed) to any unmanaged land is reported as FM from 1990 and onwards?		Noted	This issue is elaborated later in the report (Ch 2)
1_E_059	Lundblad, Mattias	1	442	443	Delete the sentence starting "Under reporting...". Not needed here.		Accept	

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1_E_060	Lundblad, Mattias	1	445	446	Delete the sentence starting "Under reporting...". Not needed here.		Reject	We think that it is needed
1_E_061	Feest, Alan		449		The use of land for biodiversity conservation included here?		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_062	Petersson, Hans	1.9	450	452	The definition of FM is already made for most Parties and should be fixed. The text may open up for an option to revise the definition.		Reject	The text does not suggest that the DEFINITION of FM can be revised
1_E_063	Feest, Alan		456		Lands converted from natural forest to planted should be mandatorily reported due to biodiversity impact and IPBES implications.		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc. Note however: this land use change from natural forest to managed forests is reported as FM
1_E_064	Poddey, Eike	1.2	459		At the end of the sentence there are two semicolons.		Accept	
1_E_065	Feest, Alan		463		This mandatory section is a good opportunity to relate to IPBES		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_066	Lundblad, Mattias	1	466	467	Delete the sentence starting "Under reporting...". Not needed here.		Reject	We think that it is needed
1_E_067	Ambulkar, Archis	1	482		Modify as "removals be reported..."		Accept	
1_E_068	Lundblad, Mattias	1	494	494	Add after "rules": "...for the second commitment period".		Accept with modification	Table deleted

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1_E_069	Lundblad, Mattias	1	496	497	Delete from "...under either" to the end of the sentence. Informaiton is in the table.		Accept with modification	Table deleted
1_E_070	Sato, Atsushi	1.2	496	498	According to the submission about FMRL and FMRL assessment reports, several countries used just averaging past year data or simple extrapolation of their past trend for their projection in FMRL. It seems that stating "Business-As-usual" for all the case of construction FMRL that countries did not use neither "zero" nor "base year" is not accurate enough. It is better to add a footnote that explains projection type of FMRLs were constructed various ways, however, this report used a word "Business-As-usual" for all projection type of FMRL in order to simplify explanation.		Accept with modification	Table deleted
1_E_071	Kasimir Klemedtsson, Åsa	1.2	498		Table 1.2 "Cap on Credits" this could have been explained in the document. One may rise the question why a thorough assessment should be performed when only a small part may be accounted. But this is a political decision at CMP meeting.		Accept with modification	Table deleted
1_E_072	Lundblad, Mattias	1	498	499	In table 1.1.. Change "Business as usual, zero, or base year " to "Forest management reference level" and refer to the relevant section since it in fact could include other solutions than the three options listed (for instance historical average).		Accept with modification	Table deleted
1_E_073	Ambulkar, Archis	1	509		Capitalize letter i.e. "Grazing Land..."		Accept	
1_E_074	Ambulkar, Archis	1	510	511	Sentence seems incomplete "and to..."		Accept	

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1_E_075	Lundblad, Mattias	1	522	523	Change "of two different periods" to "between consecutive assessments of land use" since it does not need to be only two assessments that is used.		Accept	
1_E_076	Galinski, Wojtek	1.3	524	526	"If land is covered by trees" This statement is not operational: how to recognize that a piece of land is covered by trees?		Reject	Determination of whether or not a piece of land is covered by trees is done through many operational methods including air photos, satellite data, field visits etc.
1_E_077	Lundblad, Mattias	1	526	526	change "FM" to "article 3.4"		Accept with modification	Added text to clarify that this includes both FM and other elected Article 3.4 activities.
1_E_078	Ambulkar, Archis	1	529		Term "fulfil" should be replaced with "fulfill"		Noted	Spelling (US or British) will be made consistent throughout the report.
1_E_079	Kasimir Klemedtsson, Åsa	1.3	533	536	It could be difficult to keep track on previous activities or land use, to assign the land to the right activity in the hierarchy.		Noted	It could indeed be difficult but only key land use activities (i.e. those with reporting obligations) are required.
1_E_080	Petersson, Hans	1.12	540	550	Figure 1.2; Forest land could temporary be unstocked after final felling and is usually reported as FM (seldom as AR or D). Temporary unstocked should be interpreted as; Yes (Is the land covered by trees in the reporting year?)		Accept with modification	

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1_E_081	Galinski, Wojtek	1.3	543	544	Figure 1.2 (top left): This question is irrelevant. The next decision box is independent from response to this question. This question is not necessary. This question is not operational. For example, if there is 10 trees on 10 ha piece of land - is this land covered by trees? What if there is only one tree over 10 ha of land? Is it covered by trees?		Reject	The answer to the question becomes relevant at the lower part of the branches
1_E_082	Galinski, Wojtek	1.3	543	544	Figure 1.2 (bottom right): All lands that are not subject to any direct human-induced activities will be reported under this category. Art. 3.3 and 3.4 consider only human induced activities. Please explain.		Reject	The reviewer is confusing the "Other Land" category under UNFCCC reporting and "Other" activities under KP accounting. They are not equivalent.
1_E_083	Lund, H. Gyde	1	543	544	Figure 1.2 - well-done!		Noted	
1_E_084	Lund, H. Gyde	1	543	543	Figure 1.2 = I think the first step would be to determine if the area in question is equal to or greater than the minimum area - regardless if the area has trees, grass, crops, etc.		Accept with modification	Added footnote on start box

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1_E_085	Tuomainen, Tarja	1.3	543	544	Figure 1.2. To authors to consider: 1) Should in START read 'Land-use in the end of reporting year'? 2) In the centre row is asked: Has the land been subject to AR activities ..? And if the answer is 'yes', it can be either 'AR' or 'CEFC/FM'. But when in the left row is asked: Has the land been subject to D activities...? the 'CEFC/FM' option is behind 'No' answer. Why deforestation under CEFC is not land-use change as is in the case of AR? 3) In question 'Does the land satisfy the national definition of FM?' propose to change word 'national' to 'applied' A national definition can differ from the definition used in UNFCCC/KP reporting..		1) Accept with modification, 2) Reject, 3) Accept with modification	1) Add "at the end of thereporting year" , 2) This is incorrect. D and CEFC/FM are mutually exclusive. CEFC is not deforestation because this mechanism for forest management has been agreed. 3) Revised text "Does the land satisfy the applied definition of FM".
1_E_086	Weiss, Peter	1.3.	543		The figure does not cover all situations. For instance, first question "Is the land covered by trees..." is not sufficient to distinguish correctly into categories - better would be to start with a question for meeting the forest definition. If the land has been subject to a clearcut it would end in the last box at the bottom without having the choice there for FM - please try.		Accept	Figure has been modified accordingly
1_E_087	Ambulkar, Archis	1	546		Term CEFC should be defined here.		Accept	Typo in earlier definition has been fixed
1_E_088	Ambulkar, Archis	1	552		Not sure if the "bullet point" is needed prior to sentence starting "A Party included..."		Accept	
1_E_089	Feest, Alan		554		Figure 1.2 should include B for sites that are biodiversity reserves		Reject	Biodiversity reserves are not a specified activity under KP Article 3.4.
1_E_090	Ambulkar, Archis	1	556	564	Provide line spacing between points (a), (b) and (c) paragraphs.		Accept	

<Review comments by experts on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_091	Kasimir Klemedtsson, Åsa		556	558	FM forests planted or seeded before 1st January 1960, still growing, why are they not included? And if a forest readily regenerates vegetatively is this not included?		Noted	It is beyond the scope of the guidelines to interpret or justify the decision of the COP.
1_E_092	Kasimir Klemedtsson, Åsa		559	561	Equivalent areas, this special case seems difficult, how to keep track on all pairs of deforestation/forestation.		Noted	This is decision text.
1_E_093	Poddey, Eike	1.3	566		Please add "(CEFC)" to "Carbon Equivalent Forest Conversion"		Accept	
1_E_094	Feest, Alan		570		Comment on the definitions should be made to biodiversity impact		Reject	Biodiversity is not an activity as defined under Article 3.3 or 3.4
1_E_095	Lundblad, Mattias	1	574	574	"subsequent" and "contiguous" implies that we already now what will come after 2020. I suggest to remove the first part of the sentence and start with "Article 3.3...".		Accept	Text is now restricted to 2nd CP
1_E_096	Lundblad, Mattias	1	577	577	"subsequent" and "contiguous" implies that we already now what will come after 2020. I suggest to remove the first part of the sentence and start with "Article 3.3...".		Accept	Text is now restricted to 2nd CP
1_E_097	Sato, Atsushi	1.3	578	578	Editorial: ", " is missing between GM and RV.		Accept	

<Review comments by experts on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_098	Petersson, Hans	1.13	581	585	Suppose Forest land (managed; FM) is naturally and gradually converted to Wetlands (unmanaged), then FtoW should not leave the KP-reporting and be accounted as FM. E.g. A Party will then get credits from unmanaged and non-human induced land (this because the trees remain and grow slowly). This is not in line with our policies and it also removes a lot of the idea by defining Forest land. Observe that the statement on line 581-585 is contradicting to row 386 that indicates that FM only may occur on Forest land. Rows 601-621, states that ARD land cannot leave the reporting. Nothing is stated about if land under FM may leave the reporting.		Reject	It is a principle of Article 3.3 and FM activities that one a area of land is reported it should continued to be reported regardless of subsequent land use or land use change. In example of forest converted to wetlands, this area remains reportable under Fm (due to the heirarchy within KP activities). Since there is a human decision to change land use, it follows that the impact on GHG emissions and sinks due to this decisions are accountable.
1_E_099	Lundblad, Mattias	1	582	583	Suggest to change "subsequent and contiguous" to "second" since that is all we know for the moment.		Accept	Text is now restricted to 2nd CP
1_E_100	Galinski, Wojtek	1.3	583	583	Footnote 18: outdated reference. Replace with reference to relevant para in 2/CMP.7		Accept	
1_E_101	Sato, Atsushi	1.3	583	583	Editorial: In footnote 18, the sentence "paragraph 19 of the Annex to Draft decision 16-/CMP.1" should be replaced by "paragraph 24 of the Annex to decision 2/CMP.7" because decision was already adopted by CMP. The document number should be also replaced to "FCCC/KP/CMP/2011/10/Add.1", but may be document number may not necessary.		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_102	Lundblad, Mattias	1	624	624	"subsequent and contiguous" implies that we already now what will come after 2020. I suggest to delete these words here. Also change "periods" to "period".		Accept	Text is now restricted to 2nd CP
1_E_103	Lundblad, Mattias	1	627	627	"subsequent and contiguous" implies that we already now what will come after 2020. I suggest to delete these words here. Also change "periods" to "period".		Accept	Text is now restricted to 2nd CP
1_E_104	Kasimir Klemedtsson, Åsa		629		Elected categories under Article 3.4 are specified, among them FM, which in the second period instead will be mandatory, not mentioned in this list.		Accept	Text is now restricted to 2nd CP and FM is stated to be mandatory.
1_E_105	wang, chunfeng	1	629	629	Based on Decision2/CMP7, the wording "elected" should be deleted or deleted "FM".		Accept with modification	Word order has been changed
1_E_106	Abad Viñas, Raul	1	632	632	My understanding is that this sentence is not properly formulated since, Deforestation cannot ever transfer land (i.e. highest hierarchy), however land can be transferred to Deforestation.		Accept with modification	The comment highlights an ambiguity between "Deforestation" as an Article 3.4 Activity and deforestation as an event. Suggested revised text "A deforestation event (e.g. clear felling) can transfer land from Article 3.4 FM to Article 3.3 D"

<Review comments by experts on Section 1.1 - 2.4 (except Section 2.3.9) of the Second Order Draft of KP Supplement>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_107	Abad Viñas, Raul	1	633	634	In line with the previous comment, instead of write AR can transfer land; should be written: to AR can be transferred land from....(i.e. higher hierarchy than activities Article 3.4)		Accept with modification	The comment highlights an ambiguity between "Deforestation" as an Article 3.4 Activity and deforestation as an event. Suggested revised text "A deforestation event (e.g. clear felling) can transfer land from Article 3.4 FM to Article 3.3 D"
1_E_108	Ambulkar, Archis	1	633		The sentence appears incomplete, does it mean "from..... Article 3.4 category to....A/R category".		Accept	
1_E_109	Lund, H. Gyde	1	638	639	However. the creation of a new road infrastructure would also decrease the 'forest' area		Accept with modification	The reviewer is pointing to a potential deforestation event due to the construction of the road. The text is referring to the situation where this new road allows access to previously unmanaged forest, and so the FM area increase.
1_E_110	Feest, Alan		640		should include forests created as biodiversity reserves (IPBES)		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_111	Kasimir Klemetsson, Åsa		645	715	BOX 1.1 Assignment of land, show how difficult it may be to decide where to account GHG emissions. Like a game. However may be needed, since areas once reported needs to be reported onward despite moved into an nonelected activity.		Noted	Box 1.1 is included to demonstrate the assignment as a type of "logical puzzle".

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_112	Kasimir Klemedtsson, Åsa		651	654	The construction and division of Agriculture and LULUCF is a mish-mash, difficult to understand all rules, makes the reports of N2O and CH4 emissions opaque.		Noted	The comment is not directly relevant to this supplement except insofar as care should be taken not to double count N2O and Ch4 associated Agriculture within Article 3.4 activities
1_E_113	Lundblad, Mattias	1	656	656	add "and non-CO2 GHG emissions" after "Carbon stock changes".		Accept with modification	
1_E_114	Kasimir Klemedtsson, Åsa		660	661	This example do also show this difficulty, the same land, but different molecules emitted will be reported under different activities, here Deforestation and CM.		Noted	We have further clarified the text
1_E_115	Nielsen, Ole-Kenneth	1	697	699	It is strange that the first two examples are purely textual, while the following seven examples are all in a tabular format. It should be considered using N/E rather than NE as NE already has a welldefined meaning in GHG reporting (Not Estimated). Regarding example 3: It seems that this example contradicts the previous guidance. The allocation would presumably depend on the hierachy established by the Party for elected article 3.4 activities.Furthermore, footnote 3 to the decision tree (figure 1.2) states that it is good practice to continue reporting in the same article 3.4 category unless the new activity is higher in the hierarchy. So for example 3 this would imply that only if GM is higher in the hierarchy than CM, should the reporting change after the change in land use.		Accept with modification	Clarification has been added to Example 3

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_116	Feest, Alan		698		Should this matrix include B (Biodiversity) as an activity?		Reject	Biodiversity is not an activity as defined unde Article 3.3 or 3.4
1_E_117	Lundblad, Mattias	1	698	699	Suggest to find another abbreviation than NE (for instance N/E) since it is used for Not Estimated in the reporting and may confuse readers.		Accept	
1_E_118	Sato, Atsushi	1.3	698	698	Editorial: In the explanation of terminology under the table Example 3, ":" is not necessary in "GM:-".		Accept	
1_E_119	Sato, Atsushi	1.3	699	699	There is explanation what CP1 stands for. It is better to add explanation what CP2 stands for as well.		Accept	
1_E_120	Abad Viñas, Raul	1	700	700	In the boxes of the Reporting solution in the example 4, for GM and RV 2010 should be replaced for 2015, since the land use change took place in that year.		Accept	
1_E_121	Hargita, Yvonne	1	700	701	Thank you for these helpful examples. I assume there is a mistake in example 4: as the conversion into grassland occurs in 2015 the reporting under GM or RV should be from 2015 onwards instead of 2010.		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_122	Iversen, Peter Aarup	1.3	700	701	I think it should be "report for all years 2015 onwards" for both GM and RV in example 4		Accept	
1_E_123	Lundblad, Mattias	1	700	701	2010 in the table should be 2015.		Accept	
1_E_124	Nielsen, Ole-Kenneth	1	700	701	Same comment is applicable to example 4 as example three. The reporting will be based on the hierarchy of elected article 3.4 activities and as such the example might not be correct.		Reject	It is clear from the text that the hierarchy of elected activities will determine the solution.
1_E_125	Poddey, Eike	1.3	700		Box "Example 4": Below the activities GM and RV: Why reported from 2010 onwards?		Accept	
1_E_126	Sato, Atsushi	1.3	700	700	In Example 4, the years for GM、RV in Reporting solution must be 2015, but 2010.		Accept	
1_E_127	Weiss, Peter	1.3.	700		"2010" in last line of column GM should be changed to "2015" to be in line with the year of LUC as given in the heading. Delete the text in last box of column RV and adjust the text in the last line of the table, because this activity is not in line with the definition of revegetation as for instance described in the 2003 IPCC GPG, chapter 4.2.10.1 and in chapter 2.11.1 of this SOD (e.g. you can find there: "... activity to increase C stocks...", "...establishment of vegetation...", "...to replace the previous ... ground cover that had followed a land disturbance" - change from CL to GL is not in line with these definitions).		(1) Accept; (2) Reject	(2) If it can be established that revegetation criteria are met, then CM to RV is possible. It is not true in all cases, but it is a possibility. Effectively this scenario would be where tillage has led to near complete loss of vegetation.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_128	Ambulkar, Archis	2	1033		Terms LULUCF and KP are already defined earlier in the report and hence need not to be re-defined here.		Reject	Cluster authors decided to maintain definitions at start of chapter.
1_E_129	Feest, Alan	2.1	1054		The IPCC guidelines need updating to include biodiversity reserves or is this covered by other lands? This is not clear and should be referenced in Table 2.1.1		Reject	The categories are well established.
1_E_130	Kasimir Klemedtsson, Åsa	2.1	1065	1066	Other managed Forest...These lines are difficult to understand.		Accept	Reformat to improve readability
1_E_131	Hargita, Yvonne	2	1078	1079	Table 2.1.1: There is a formatting error as A/R, D and FM should be bold font for mandatory activities.		Accept	
1_E_132	Hargita, Yvonne	2	1078	1079	Footnote *** for WDR is misleading and should be changed like "WDR only applies to land which is not accounted for under any other elected Art. 3.4 activity."		Accept	
1_E_133	Kasimir Klemedtsson, Åsa		1078		Table 2.1.1 "Bold font indicates mandatory reporting categories; regular font...." This is not how it is in the table, all bold font.		Accept	Bold was lost and has been added
1_E_134	Lund, H. Gyde		1078	1078	the Annex to this document for draft reporting tables' consider changing to 'Annex 2A.1 to this document for draft reporting tables.'		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_135	Lundblad, Mattias	2	1078	1079	Second last row in the first paragraph in the table say "can be reported". I suggest to change to "could" since for instance a conversion from Forest land to Wetland does not necessarily means that it corresponds to D. If Wetlands are considered unmanaged that land needs to stay under FM.		Reject	The activity described is not an Art 3.3 / 3.4 activity and therefore cannot be reported
1_E_136	Nielsen, Ole-Kenneth	2.1	1078	1079	<p>The preface to table 2.1.1 states that mandatory reporting categories are in bold. This is not the case in the version available.</p> <p>Regarding conversions when the initial category is cropland: At the moment it is indicated that a conversion from CL to GL, WL or SE could not still be reported under CM. However, if CM is elected and none of the other activities are elected then it would be correct to continue the reporting under CM. Hence, CM should be an option for all conversions except to forest.</p> <p>For conversions where the initial category is GL the same comment applies. It should be indicated that a conversion from GL to CL or from GL to SE, the reporting could still be under GM.</p>		Accept	Bold was lost and has been added and CM and GM have been added as suggested.
1_E_137	Sato, Atsushi	2.1	1078	1078	There is a note "Bold font indicates mandatory reporting categories" in Table 2.1.1. but there are not any bold font activities in Table 2.1.1		Accept	Bold was lost and has been added

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_138	Sato, Atsushi	2.1	1078	1078	The cells of D from Managed forest to cropland, and from unmanaged forest to cropland have the mark "***" in the current Table 2.1.1. As the explanation of "***" in Notes refers grassland category as well, the cells of D from Managed Forest land to grassland and from Unmanaged forest land to grassland must have the mark "***".		Accept	
1_E_139	Kasimir Klemedtsson, Åsa		1085	1087	Fig. 2.1.1 Clear figure, but it must be made clear that the unmanaged land is not considered for GHG emission.		Accept with modification	The footnote (modified has been included to the caption)
1_E_140	Kasimir Klemedtsson, Åsa		1089	1093	Fig. 2.1.2 This figure clearly shows how complex and difficult this Kyoto reporting may become. Will the Kyoto LULUCF reporting be possible to evaluate? From "the beginning" Croplands and Managed grasslands must be the same for both UNFCCC and Kyoto reporting, but over time converted into D and FM, but how can RV ever be possible on Croplands and Grasslands, which are vegetated by definition?		Noted	But while these are good questions here is not the point to discuss them.
1_E_141	Hargita, Yvonne	2	1092	1093	Other Land is per definition unmanaged land (and can not be unmanaged forest). How can D (and CEFC) occur on OL and stay OL in the final status of the UNFCCC-category?		Reject	The figure shows the final state only; D has occurred on FL, which is now be OL

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_142	Hargita, Yvonne	2	1092	1093	Regarding the WDR * footnote: Isn't the same also true for GM? "* WDR on cropland or grassland can only occur if CM or GM are not elected, otherwise the associated emissions have to be reported under CM or GM."		Accept	
1_E_143	Schrier-Uijl, Arina		1092	1094	Lines 1092-1094, figure 2.1.2: compliancy needed with Table 2.3.1, or maybe one of the figures can be deleted because of repetition. E.g. in table 2.3.1, category Settlements WDR is not given as KP activities, while in fig 2.1.2 for Settlements WDR is given; in Table 2.3.1 for Other Land, WDR is given as potential KP activity, while in Fig 2.1.2 for Other Land WDR is not given		Accept with modification	Reject first issue, for second modified table
1_E_144	Schrier-Uijl, Arina		1094	1094	Line 1094: "*WDR on cropland.....reported under CM". The same is true for GM (managed grassland), shall be added.		Accept with modification	Figure has been modified and footnote on WDR removed
1_E_145	Ambulkar, Archis	2	1096		Terms "land use" and "land-use" are used at several locations in the report, please use one format if possible.		Reject	This depends on the context - land use is without hyphen but land-use change is with hyphen.
1_E_146	Ambulkar, Archis	2	1109	1112	Terms FM, CM, GM, RV, WDR are already defined earlier in the report and hence need not to be re-defined here.		Noted	But we decided to define them at the first appearance in the chapter.
1_E_147	Abad Viñas, Raul	2	1112	1112	WDR can only occur on lands that are not already subject to one of the other Article 3.4 and Article 3.3 activities, as stated in line 6992. Therefore it should be added Article 3.3 too in that sentence.		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_148	Ambulkar, Archis	2	1124		Term CEFC first appeared in line 546 and should be defined there instead.		Accept	
1_E_149	Kasimir Klemedtsson, Åsa		1126		"and but" needs language editing.		Accept	But sentence has been deleted
1_E_150	Kasimir Klemedtsson, Åsa		1135		"Grazing land management usually occurs..." How much grazing is needed for the land to be included into managed? Since Reindeer herding in the Swedish mountains is grazing but not included as managed land in the Swedish NIR reports. When is a grassland managed? Stocking rate, fertilisation, draining etc.		Noted	However, it is not for the IPCC guidance document to review examples of national practices
1_E_151	Ambulkar, Archis	2	1140		Term A/R first appeared in line 289 in the report and should be defined there instead of in line 1140.		Accept	
1_E_152	Ambulkar, Archis	2	1148	1154	Paragraph should also include a sentence to describe section 2.2.2		Accept with modification	
1_E_153	BALO AKAKPO, Oladé	2	1157	1158	specify to "ensure consistency between the reference level and reporting for forest management during the second commitment period"		Reject	The aim is consistency across all reporting requirements

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_154	Poddey, Eike	2.2.2	1158		If "no double accounting" ist the first item of the list it creates the impression that there is also no completeness and land identification.		Accept	
1_E_155	Abad Viñas, Raul	2	1160	1161	This sentence should be reformulated because "units of land" only refers to activities under Article 3.3, therefore FM should be not included, instead of this, it should say:.....and lands subject to mandatory and elected activities among FM, CM, GM RV and WDR.		Accept with modification	
1_E_156	Ambulkar, Archis	2	1165		Term "geograpphic" should be replaced with "geographic"		Accept	
1_E_157	Kasimir Klemedtsson, Åsa	2.2	1165		"geograpphic" spelling!		Accept	
1_E_158	Tuomainen, Tarja	2.2.2	1165	1165	Correct the typing error 'geograpphic'		Accept	
1_E_159	Ambulkar, Archis	2	1167		Term "georeferenced" used in ths and other chapters should be replaced with "geo-referenced"		Reject	Term "georeferenced" is used in the Decisions. Now "geo referenced" is used throughout the report.
1_E_160	Tuomainen, Tarja	2.2.2	1170	1170	Correct the typing error 'known,.'		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_161	Feest, Alan	2.2	1174		Despite the overwhelming ecological importance of forests this is the first time ecology is mentioned in the document (or did I miss it?). Given the importance of the future IPBES activity and interaction with IPCC this seems very strange!		Reject	This is GPG for GHG estimation and there is no requirement to include indicators of biodiversity etc.
1_E_162	Petersson, Hans	2.15	1174	1189	For reporting method 1, its good practice to stratify but there is no need for separate reporting per stratum.		Noted	Both 2003 GPG and 2006 GL indicate requirement to report at finer resolution than national boundaries.
1_E_163	Nielsen, Ole-Kenneth	2.2	1184	1184	It is unclear why Article 3.3 is put in brackets after the sentence finishing with "...amount of land use change activities". As it currently reads it implies that article 3.3 is related specifically to land use changes. Please revise text.		Accept with modification	Text streamlined
1_E_164	Abad Viñas, Raul	2	1185	1186	In line with the previous comment, it should to say: within each resulting geographic boundary lands subject to Article 3.3, Forest Management and related activities (Article 3.4). Otherwise FM is not quoted.		Accept	
1_E_165	Ambulkar, Archis	2	1198		Term "timeseries" should be replaced with "time series" or "time-series"		Accept	Changed to time series throughout.
1_E_166	Feest, Alan		1200		Note here that the Canadian system of 18 zones will include biodiversity units and regions.		Noted	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_167	Kasimir Klemedtsson, Åsa		1206		"Time time-series..." one time too much?		Accept	
1_E_168	Tuomainen, Tarja	2.2.2	1206	1206	Correct wording 'Time time-series'		Accept	
1_E_169	Lund, H. Gyde	2	1209	1210	Figure 2.2.1 - Reporting Method 2 strtitng - Consider using a differencet color for each activity instead of shading.		Reject	Color does not add information here but increases production costs.
1_E_170	wang, chunfeng	2	1209	1210	I suggest add “WDR” into the Figure2.2.1		Accept	Figure revised
1_E_171	Galinski, Wojtek	2.2.3	1226	1226	Footnote 25: Currently all CMP.8 decision have their numbers - please provide the correct number		Accept	
1_E_172	Sato, Atsushi	2.2.3	1226	1228	Editorial: In footnotes 25 and 26, "-/CMP.8" should be replaced to "2/CMP.8".		Accept	
1_E_173	Galinski, Wojtek	2.2.3	1228	1228	Footnote 26: Currently all CMP.8 decision have their numbers - please provide the correct number		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_174	Sato, Atsushi	2.2.3	1249	1256	It is better to include more explanation why Reporting Method 2 is not appropriate for using new provisions. It was difficult to understand this point.		Accept with modification	Method 2 does meet the requirements, Method 1 requires additional provisions
1_E_175	Ambulkar, Archis	2	1253		Should the term "providions" be replaced with "provisions"		Accept	
1_E_176	Sikar, Elizabeth	2	1253	1253	"provisions" instead of "providions"		Accept	
1_E_177	Sikar, Elizabeth	2	1253	1253	"Alternatively" instead of "Alternative"		Accept	Text revised
1_E_178	Abad Viñas, Raul	2	1254	1254	I would propose to add: "need to be assessed with georeferenced information" instead of just need to be assessed, given that this information is also needed to probe that no land use changes occur.		Accept with modification	The methodology of assessment is laid out clearly in this paragraph
1_E_179	Ambulkar, Archis	2	1254		Term "disturbace" should be replaced with "disturbance"		Accept	Text revised
1_E_180	Sikar, Elizabeth	2	1254	1254	"disturbances" instead of "disturbace"		Accept	Text revised
1_E_181	Nielsen, Ole-Kenneth	2.2	1264	1264	There is a reference to "selected activities". For consistency this should be changed to "elected activities.		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_182	Nielsen, Ole-Kenneth	2.2	1274	1274	Not clear why approaches have been written with a capital A.		Accept	Lower case
1_E_183	Lund, H. Gyde	2	1312	1313	Table 2.2.1 - Approach 3 second column. Shouldn't all land use classes have the same minimum area threshold? If that is the case, consider changing 'minimum forest area' to 'minimum land use area'. Same for column 3. Leaving it as it is and stressing 'forest' implies that there may be different minimum area thresholds for the other land use classes.		Reject	No change required. For conversions the forest minimum area applies to both the forest and the converted land
1_E_184	Lund, H. Gyde	2	1348	1348	minimum area of land that can constitute a forest, ranging between 0.05 and 1 ha,' The minimum area selected should be the same for all land use classes.		Reject	No change required. The decision text does not specify a minimum area for CM, GM and defines independent minimum areas for RV, WDR
1_E_185	Lundblad, Mattias	2	1354	1356	I believe that there could be land use changes that qualifies for deforestation where tree cover do not fall below the treshhold, i.e. FL to GL or FL to S (for instance a power line through a forest). Suggest to delete the sentence or to change "accompanied by" to "or".		Reject	The negotiated definition of deforestation requires the transition below forest cover threshold and if no change in LU then this remains forest that regenerates.
1_E_186	Petersson, Hans	2.20	1355	1356	This clearly states that a natural degeneration of Forest land (managed) to e.g. Wetlands (unmanaged) is not considered D since it's not a human induced reduction in tree cover.		Noted	It is correct that this is not D, but remains FM

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_187	Petersson, Hans	2.20	1357	1364	The strict term of forest definition does not (according to any decision by the COP) consider the width. But it's reasonable that each Party specifies their country specific width.		Noted	
1_E_188	Lund, H. Gyde		1389	1438	Section 2.2.6.2 - All of the nation's lands need to be covered thru remote sensing or sampled using a grid of field plots. Focusing only on what appears to be forest may miss some changes in the land use. The wall-to-wall mapping or a nationwide grid of sample plots would provide information on all land use classes. In other words, a national inventory of all lands is needed. See 'Omissions, commissions, and decisions: the need for integrated resource assessments' Forest Ecology and Management 128(1-2): 3-10 and . http://home.comcast.net/~gyde/2000omission_journal.pdf and 'IUFRO Guidelines for Designing Multipurpose Resource Inventories. 'A project of IUFRO Research Group 4.02.02. IUFRO World Series Vol. 8. Vienna, Austria: International Union of Forest Research Organizations. 216 p.		Noted	No change required. SOD 1.1401ff addresses exactly this point.
1_E_189	Ambulkar, Archis	2	1395		Term GHGI is used for first time here and should be defined in the sentence.		Accept	
1_E_190	wang, chunfeng	2	1405	1405	For consistency, I suggest the wording of “afforestation activities” may be replaced with "afforestation/reforestation activities".		Accept with modification	Abbreviations for both inserted

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_191	Petersson, Hans	2.21	1408	1418	For carbon pools a five to ten-year inventory cycle is required. But for non-CO2 emissions data may be required on annual basis. This indicates that non-CO2 emissions doesn't need to be matched to the overall land use back-tracing system. This open up for subjectively decide if e.g. forest fertilization should be reported under AR or FM. We believe that this is reasonable. But the party should motivate why and if possible support by data/evidence that e.g. fertilization is uncommon in young forests (thus, e.g.no reporting of emissions from fertilization under AR but all under FM).		Reject	We only provide one example of a combined approach, while there could be others involving indeed fertilization
1_E_192	Abad Viñas, Raul	2	1414	1418	Since for AR the term "units of land" is used, I would add also this term for D (i.e. in line 1418) instead of use only "lands"		Accept	
1_E_193	Lund, H. Gyde	2	1419	1419	to forest inventory systems, ' - Delete the second comma.		Accept	
1_E_194	Lund, H. Gyde	2	1419	1419	contributing to land-use monitoring,' Remote sensing contributes more to land cover monitoring than to land use. Just a comment		Accept	
1_E_195	Petersson, Hans	2.21	1419	1426	Remote sensing data may be un-correlated to carbon pool changes but there are also promising data from e.g. Radar and Lidar. Thus, the IPCC could recommend what RS techniques that are accepted for area identification and for carbon pool changes.		Reject	It is beyond the scope of this document to provide guidance on RS techniques. BTW RADAR and LIDAR are also RS techniques

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_196	Tuomainen, Tarja	2.2.2	1419	1419	Correct the typing '...system , , and to'		Accept	
1_E_197	Haruyama, Yukio	2	1427	1437	I support to add a box outlining additional information sources in the literature such as GOFC-GOLD source book,GEO-FCT and GFOI,descriptions of models and other tools available to conduct such analyses. Topics should include benefits of RADAR satellite remote sensing images for large areas of tropical forests such as the Forest and Non-Forest Global Map using ALOS/PALSAR.		Accept with modification	While a box is not added, references to recent reviews are inserted

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_198	Mora, Brice	2.2.6.2	1427	1437	The GOFC-GOLD REDD Sourcebook is a guidance document that presents methods and procedures (based on remote sensing and ground data) for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and losses of carbon stocks in forests remaining forests, and reforestation. This report is updated every year and provides a consensus perspective from the global community of earth observation and carbon experts on methodological issues relating to quantifying the GHG impacts of implementing mitigation activities related to the forest land use in developing countries (REDD+). The document is accessible for free on this page: www.gofcgold.wur.nl/redd . This report is used by the FAO (UN REDD programme) and several other institutions, for capacity development notably. A section on evolving technologies reports on the latest RS tools and their capabilities in the field (e.g. Lidar, Radar). Citation of latest version (May 2013): GOFC-GOLD, 2012, A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and losses of carbon stocks in forests remaining forests, and forestation. GOFC-GOLD Report version COP18-1, (GOFC-GOLD Land Cover Project Office, Wageningen University, The Netherlands).		Accept with modification	While a box is not added, references to recent reviews are inserted
1_E_199	Ambulkar, Archis	2	1427	1437	Several terms in this paragraph such as GOFC-GOLD, GEO-FCT, etc. are used for the first time in the report and should be defined.		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_200	Lund, H. Gyde	2	1446	1448	sample plots...used repeatedly' While I agree using the same plots opens the opportunity to modify that plot before remeasurement to one's advantage		Noted	For this reason many countries do not release information on plot location to the public
1_E_201	Feest, Alan		1477		In this section comment on biodiversity monitoring could be included		Reject	This is GPG for GHG estimation and there is no requirement to monitor biodiversity etc.
1_E_202	Ambulkar, Archis	2	1550		Revise as "following sections: section 2.5.2..."		Accept	
1_E_203	Ambulkar, Archis	2	1550		Term "detailded" should be replaced with "detailed"		Accept	
1_E_204	Sato, Atsushi	2.2.6.2	1553	1553	Editorial: The referred section "2.12.3" should be replaced "2.12.2" in line with the current section numbering of the chapter for WDR.		Accept	
1_E_205	Kasimir Klemedtsson, Åsa	2.3	1564		"discretionary emission" What is meant here?		Noted	This is a misreading by the reviewer (the word used is 'omission')
1_E_206	Galinski, Wojtek	2.3	1568	1568	Footnote 28: add "annex to decision"		Accept	Modification made

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_207	Ambulkar, Archis	2	1575		Term "differenct" should be replaced with "different"		Accept	Modification made
1_E_208	Sato, Atsushi	2.3	1575	1575	Editorial: "differenct" is a typo.		Accept	Modification made
1_E_209	Sato, Atsushi	2.3	1576	1576	Editorial: In footnote 29, "two units of land" should be replaced by "two lands". The terminology of "Unit of land" is only applicable for Article 3.3. Article 3.4 (CM)'s case, "lands" is a proper word.		Accept	Modification made
1_E_210	Lundblad, Mattias	2	1617	1617	add "except for Harvested wood products pool" after "...pool ...".		Accept	Modification made
1_E_211	Sato, Atsushi	2.3.2	1642	1642	Editorial: The font size of the footnote 32 seems larger than the others.		Accept	Modification made
1_E_212	Tuomainen, Tarja	2.3.2	1651	1651	Please correct: 'see section 1.1' to 'see section 1.2'		Accept	Modification made

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_213	Tuomainen, Tarja	2.3.2	1674	1674	Please correct: 'see section 1.1' to 'see section 1.2'. The text gives an impression that a broad approach is applicable also for ARD activities. Please, change the sentence to avoid that.		Accept	Modification made
1_E_214	Bianchini Junior, Irineu		1711		transfers of land among reporting categories as outlined in Section 1.3. , (change to: outlined in Section 1.3.)		Accept	Modification made
1_E_215	Tuomainen, Tarja	2.3.2	1711	1711	Correct 'in Section 1.3.,'		Accept	Modification made
1_E_216	Nielsen, Ole-Kenneth	2.3	1759	1760	The example in box 2.3.3 states that new forest is included under FM. It should be specified that this can only occur for unmanaged forest becoming managed or for CEFC. AR land can according to the hierarchy and the previous decision tree not move into the FM category.		Accept with modification	Cf 1_G_265
1_E_217	Hargita, Yvonne	2	1765	1765	"forest lands WHERE the..."		Accept	
1_E_218	Lund, H. Gyde	2	1779	1779	(See Box 1 in Kurz et al. (2009)' There are two Kurz et al for 2009 listed in the references - See lines 7361-7364 and 7368-7371. Need to assign one 200a and the other 2009b and adjust the text accordingly.		Accept	Removed second duplicate entry of the reference

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_219	Galinski, Wojtek	2.3.4	1786	1786	Footnote 37: please provide number of the decision that is referred to in this footnote		Accept	
1_E_220	Sato, Atsushi	2.3.4	1786	1786	Editorial: In footnote 37, "-/CMP.8" should be replaced to "2/CMP.8".		Accept	
1_E_221	Nielsen, Ole-Kenneth	2.3	1805	1922	This chapter seems to be written mostly with forest in mind thereby not providing much guidance in terms of other land uses. Where applicable the text should include examples relevant to e.g. CM.		Reject	After consultation with Cluster 4 experts advised that the current text is adequate for FM and other activities.
1_E_222	Nielsen, Ole-Kenneth	2.3	1807	1808	Some examples of climate variability are included. However, it would be useful to include guidance on e.g. whether harvest yields, which is directly related to climatic conditions can also be considered.		Accept	We included guidance that variation in harvest rates and other human activities is one key purpose of GHG inventories and that therefore these rates should not be averaged.
1_E_223	Nielsen, Ole-Kenneth	2.3	1813	1817	As stated later (lines 1860-1868) it is good practice to use longer term averages when the base year contained large deviations from the norm. I should be specifically stated in this paragraph that, it is not good practice to use averages to even out the effects of management changes or variations in the rate of human activities.		Accept	We included guidance that changes in human activities around the base year are not to be averaged out.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_224	wang, chunfeng	2	1813	1814	In broad understanding, human-induced activities may cause the interannual variability of emissions/removals from LULUCF, but we normally think interannual variability should focus on the changes caused by natural disturbances and climatic factors. To avoid confusion, especially taking into consideration of inclusion of how to exclude the impacts of natural disturbances on the estimated results of the emissions/removals from LULUCF activities, I suggest delete “The third cause of interannual variability in greenhouse gas emission and removals is the variation in the rate of human activities, including harvesting, land use, and land-use change”.		Accept with modification	To address this and other comments we emphasised in several places in this chapter that interannual variation in human activities are not to be average out.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_225	Weiss, Peter	2.3.5.	1895	1904	I still don't agree with the statement in this paragraph. Actual climate (trend) and actual disturbance (trend) - even when kept constant in two scenarios runs - may have different impacts and outcomes on the simulated two different types of management. The outcomes of such two simulation runs are then not only triggered by the difference in the types of management, but in addition by the different amplifying effects of actual climate (trends) and actual disturbance (trends) in connection with different scenarios of management. I give an example for better explaining myself: If there is a change in tree species selection between baseline management scenario and the changed management scenario as an adaptation measure to climate change the resulting impact of such a management change would be influenced to a high degree by the impact of climate change (e.g. a change to better growth conditions for the new species). To assess such a different outcome as the result of a management change only would be a by far too narrow interpretation and rather misleading.		Reject	We acknowledge that there can be confounding between management and climate but these are second-order effects that only occur as a consequence of management actions that need to be accounted.
1_E_226	CHEN, MINPENG	2	1904	1904	The literature of "Kurz, 2010" is not listed at the Reference lists. Please add it.		Reject	Cited in 1.7372 (SOD)
1_E_227	Hargita, Yvonne	2	1924	1983	Table 2.12.1 offers some checks to avoid double counting and to ensure completeness. At least a reference to this table in the chapters 2.1-2.4 (where appropriate) should be made.		Accept with modification	Table 12.2.1 is references in the appropriate QAQC section.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_228	Lundblad, Mattias	2	1939	1940	Minor revisions needed. "ac" after "Other land" is not defined and footnote a is not in the text.		Accept with modification	Table has been deleted
1_E_229	Lundblad, Mattias	2	1939	1940	Maybe add a row for "Unmanaged land" which could capture land use changes that do not qualify for AR or D and that stays within the main category (i.e. FM when FL is converted to unmanaged WL)		Accept with modification	Table has been deleted
1_E_230	Nielsen, Ole-Kenneth	2.3	1939	1940	There are multiple inconsistencies between table 2.3.1 and table 2.1.1 that should be corrected.		Accept with modification	Table has been deleted
1_E_231	Sato, Atsushi	2.3.6	1939	1939	Editorial: In Table 2.3.1, "OTHER LAND" has two notes "a c", but footnote "c" does not exist.		Accept with modification	Table has been deleted

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_232	wang, chunfeng	2	1939	1940	table2.3.1 : In many cases there is no one to one correspondence between UNFCCC land use categories and KP activities, due mainly to land transition period of 20 years (IPCC default) in separating X land remaining X land and land converted to X land. For example, if a party use 20 years as a transition period for forest land, then forest land remaining forest land (e.g., in 2013) represents the remaining forest land in last 20 years (e.g., since 1993), while FM land represent remaining forest land since 1990. Similarly, land converted to forest means land area converted to forest land in last 20 years (e.g., 1993), while AR land represent those converted to forest land since 1990. This should be clarified to avoid confusion.		Accept with modification	Table has been deleted
1_E_233	Nielsen, Ole-Kenneth	2.3	1974	1976	It is stated that the tier 1 for FL remaining FL for soil organic carbon is no changes. However, this is not true for drained organic soils.		Accept	Text revised
1_E_234	Kasimir Klemedtsson, Åsa		1984		"Factoring out" this term needs to be explained. Is it possible to choose factoring out when the Party find it favourable but not otherwise? (An example, Sweden do not factor out the fact that the swedish forests pool was smaller before 1990 due to intensive logging, but do not take this into account, and thus Sweden has a large C-sink in growing forests)		Reject	Factoring out' is defined in the CMP text in footnote 42 (SOD). The issue addressed here is now addressed by projected Reference Levels

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_235	Iqbal, Muhammad Mohsin	2.3.7	1994		Please see if the word 'out' can be added after balance.		Accept with modification	'sum to zero'
1_E_236	Ambulkar, Archis	2	2001	2002	Term GHGI is used for first time in line 1395 and should be defined there instead.		Accept with modification	text revised
1_E_237	Weiss, Peter	2.4.1.	2748		"continuosly" should be changed to a more realistic term with respect to forest monitoring. There is only very few parameters that can be "continuously" monitored in forests but much is based on monitoring in two points of time and intermediate interpolation or modelling. This guideline maybe overinterpreted in later reviews and leads to senseless disputs between reviewers and parties.		Accept	delete 'continuously'
1_E_238	Abad Viñas, Raul	2	2826	2826	Because a matter of consistency I would suggest to add "KP activities" or "KP LULUCF activities", instead of "LULUCF activities".		Accept	
1_E_239	Abad Viñas, Raul	2	2851	2851	Because a matter of consistency I would suggest to add "KP activities" or "KP LULUCF activities", instead of "LULUCF activities".		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_240	wang, chunfeng	2	2868	2868	I suggest add a footnote to give a clear explanation of the meaning of “time average coefficients”, it is not clear.		Accept	
1_E_241	Bianchini Junior, Irineu		2869		Error! Reference source not found. above. (?)		Accept	Reference to appropriate section added
1_E_242	Kasimir Klemedtsson, Åsa	2.4	2869		Error!		Accept	Reference to appropriate section added
1_E_243	Sato, Atsushi	2.4.2	2869	2869	Editorial: The link error of section should be corrected.		Accept	Reference to appropriate section added
1_E_244	Lund, H. Gyde	2	2881	2887	In addition, the resolution of the imagery must be fine enough to determine the land cover (use).		Accept	Cf 1.2886 (SOD)
1_E_245	Kasimir Klemedtsson, Åsa		2908	2909	"differences between the managed forest area and the area subject to Forest Management" This needs to be explained. Difficult to follow.		Accept with modification	Reference to Figure 2.7.1 added
1_E_246	Lundblad, Mattias	2	3015	3016	After "emissions" add "from natural disturbances".		Accept	
1_E_247	Gyldenkaerne, Steen	2	3016	3020	Check the numbering in table 2.4.1		Accept	Corrections have been made

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_248	Abad Viñas, Raul	2	3028	3028	My understanding is that area have not to be constant, but has to be constant or increase along the time-series because of "once kyoto, always kyoto" but new areas could come under KP. For instance, from un-managed forest areas to managed forest areas.		Reject	Here the total refers to the total area across all land uses (including unmanaged and other land), and this has to stay constant
1_E_249	Abad Viñas, Raul	2	3035	3036	I would suggest adding that reporting is not only necessary for the current reporting year and base year, but also for any year of CP previous to the current one. So the sentence would be as: "The CMP decision also requires that, in addition to the data for the actual inventory year and any previous year of the CP, a Party....."		Accept	
1_E_250	Bianchini Junior, Irineu		3047		where Table 1?		Accept	Revised to Table 1A and reference to Annex added.
1_E_251	Ambulkar, Archis	2	3094		Term "definitios" should be replaced with "definitions"		Accept	
1_E_252	Sato, Atsushi	2.4.4.2	3095	3095	It seems better to use "organic soil land" instead of "organic land".		Accept with modification	This half-sentence has been deleted

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_253	Ambulkar, Archis	2	3156		Term GPG should be moved to location after term "Good Practice Guidance"		Accept with modification	Replaced with GPG-LULUCF
1_E_254	Nielsen, Ole-Kenneth	2.4	3163	3163	It is not clear what is meant in terms of this back-calculation. This should be further detailed.		Accept	Text revised
1_E_255	Nielsen, Ole-Kenneth	2.4	3164	3164	This makes little to no sense. Firstly, there is no default for national totals, so it is impossible to compare national totals to default values. Secondly, it is absolutely pointless to compare the national total for one country with that of another. It can make sense (to a limited extent) to compare certain calculation parameters across borders e.g. biomass expansion factors, but comparison of national totals is useless.		Accept with modification	It makes sense to compare implied emission factors etc
1_E_256	Lundblad, Mattias	2	3184	3192	Include this section under QA/QC instead as stated in row 3221.		Accept	Section moved.
1_E_257	Hargita, Yvonne	2	3187	3187	Change to "Have all 'relevant' carbon pools according to § 26 2/CMP.7 been included in the inventory?"		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_258	Nielsen, Ole-Kenneth	2.4	3197	3198	As detailed in previous comment this makes no sense. The relevant comparisons are included in the following (lines 3199-3202) recommendation. Therefore, this should be deleted.		Accept with modification	First part deleted, second part modified
1_E_259	Nielsen, Ole-Kenneth	2.4	3203	3204	This should be done with care, as in many cases there is no point in comparing the tier 1 approach with a more detailed tier 2/3 approach. E.g. as noted the tier 1 default for FL remaining FL is to assume zero carbon stock change in most pools, hence it does not make sense to compare a tier 2 estimate with a tier 1 estimate.		Noted	
1_E_260	Abad Viñas, Raul	2	3247	3247	Forest management is not quoted (i.e FM is mandatory activity under Article 3.4). I would suggest reformulate the sentence since information showing that a pool is not a source have to be provided for any pool under any activity.		Accept	
1_E_261	Lund, H. Gyde	Referen ces	7290	7290	Here and elsewhere - Should the name of the journal be in italics as shown in line 7452 and elsewhere?		Accept with modification	The format of reference list will be made consistent throughout the KP Supplement.
1_E_262	Lund, H. Gyde	Referen ces	7299	7300	Bokalo et al. not cited in text		Accept	It has been deleted.
1_E_263	Lund, H. Gyde	Referen ces	7307	7307	Here and elsewhere - be consistent in how co-authors are listed - Last name first (see line 7311) or last name last as in this reference.		Accept with modification	The format of reference list will be made consistent throughout the KP Supplement.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_264	Lund, H. Gyde	References	7309	7310	Co-Author's last name is missing. Should be Green.		Accept	Corrected.
1_E_265	Lund, H. Gyde	References	7311	7311	ArticleDigital' insert space and/or : between Article and Digital.		Accept	Corrected.
1_E_266	Lund, H. Gyde	References	7311	7311	Here and elsewhere - be consistent in what comes before the last author - Should it be '&' as shown on this line, 'and' as it is shown on line 7314 or just a ',' as given in line 7288?		Accept with modification	The format of reference list will be made consistent throughout the KP Supplement.
1_E_267	Lund, H. Gyde	References	7317	7317	Here and elsewhere - Should there be quotation marks around the title of an article as shown on this line - o just the title without the quotes as shown in line 7327? Consider being consistent.		Accept with modification	The format of reference list will be made consistent throughout the KP Supplement.
1_E_268	Lund, H. Gyde	References	7327	7327	Australian Forestry, v. 38, no. 1, p. 4-25.' Consider changing the format to 'Australian Forestry 38(1): 4-25 to be consistent with other references. Check all for a common format.		Accept with modification	The format of reference list will be made consistent throughout the KP Supplement.
1_E_269	Lund, H. Gyde	References	7353	7354	Kato not cited in text		Noted	It is cited in section 2.3.9

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_270	Lund, H. Gyde	References	7361	7371	There are two Kurz et al for 2009 listed here (line 7361 and line 7369). One is cited in the text (see line 1731). Which one is the reference? Consider deleting the one that is not cited.		Accept	The reference was incorrectly listed twice.
1_E_271	Lund, H. Gyde	References	7384	7385	List all the co-authors		Accept	Corrected.
1_E_272	Lund, H. Gyde	References	7418	7419	List all the co-authors		Accept	Corrected.
1_E_273	Lund, H. Gyde	References	7427	7428	List all the co-authors		Accept	Corrected.
1_E_274	Lund, H. Gyde	References	7434	7435	Tompo et al not cited in text		Noted	It is cited in section 2.3.9
1_E_275	Lund, H. Gyde	References	7443	7444	Xiao aand Zhuang not cited in text		Accept	Removed.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_276	Lundblad, Mattias	Annex 2A.1	7666		<p>Table 2A.1: Define what is expressed in the three different columns (.e. Table/Content/Description). Spell out the intermediate headings (which by the way are very useful). Some of the descriptions is not relevant here and belongs to footnotes in the actual table (i.e. lower right hand cell for rows T 4A, 5A, 6A and 7). Replace heading "3.4" with "Cropland management, Grazing land management, Revegetation and Wetland drainage and rewetteding". Replace heading "N2O" with "non-CO2 emissions". Delete headings DR-RW and Fires and include that in the information on content. The tables on natural disturbances (4 and 6) should allow for reporting of carbon pool changes instead of only emissions or removals and A and B could be merged. When it comes to non-CO2 the tables should build on the UNFCCC-table and include emissions associated with direct emissions of N2O (fertilisation, management and drainage), CH4 and N2O from fires, indirect emissions of N2O on related land and associated activities. I believe that table 9A and 9B should only exclude Cropland management and Grazing land management.</p>		Accept with modification	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_277	Lundblad, Mattias	Annex 2A.1	7666		Table 1-11. In general I think a redraft is needed to take into account what has been decided under UNFCCC and that will be considered at SBSTA 38. For instance all the tables related to non-CO2 emissions should follow the same structure as the UNFCCC-tables referring of course to the appropriate activities and include the same emissions as for the related UNFCCC-categories (also including indirect emissions). Table 1 is too complicated: CSC should not be mixed with emissions. All additional emissions other than CSC could be summarised per gas in this table. It can be questioned if the geographical location is needed (applies to several tables). It will make the review of the data very complex. Additional information on the number of locations could be provided in the NIR. There are a lot of other things to consider for the tables but I leave that for now and hope that the redraft will bring up a good start for the consideration of tables at COP 19.		Accept with modification	
1_E_278	Lund, H. Gyde	Annex 2A.1	7666	7666	Excellent that you include the reporting tables		Noted	
1_E_279	Lund, H. Gyde	Annex 2A.1	7666	7717	Good job! Consider somehow tying the Annex tables to the text and vice-versa.		Noted	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_280	Sato, Atsushi	Annex 2A.1	7669	7669	The explanation about Table 8B in Table 2A.1 should be changed from the description in GPG-LULUCF to what in 2006 IPCC GL (N ₂ O emissions from N mineralized during soil organic matter losses in mineral soils).		Accept	
1_E_281	Sato, Atsushi	Annex 2A.1	7669	7670	Table 1A in Annex 2A.1. "N ₂ O emissions associated with land-use conversion to cropland" is an old estimation method in GPG-LULUCF. In 2006 IPCC GL, this source was modified and becomes "N ₂ O emissions from N mineralized during soil organic matter losses in mineral soils". This means all activities potentially have N ₂ O emissions due to carbon loss in mineral soil. The gray shade should be removed.		Accept	
1_E_282	Kasimir Klemedtsson, Åsa	Annex 2A.1	7700	7701	Table 8A; My comment, Drained forest on organic soils can have considerable high N ₂ O emission, up to now these have been reported under FM, but is not mentioned here at all. However clear that it is reported under FM when checking the Table itself.		Noted	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_283	Gyldenkaerne, Steen	Annex 2A.1	7702	7704	Consider the wording "conversion to cropland". Maybe it is missing in the guidelines/reporting tables. N ₂ O emission from disturbance can be split into two: instant or near instant oxidation for the litter layer when converting from e.g. forest to cropland and in N ₂ O from the mineralisation of organic matter in the soil. The latter is general given as the amount of carbon divided by the C:N ratio * EF. The general opinion is that all N ₂ O due to conversion should be included regardless of the conversion. Eg. new settlement are normally getting a C stock of 80% of the land where it came from. This amount can only be allocated to table 8B. The same if conversion between cropland and grassland. Please consider the wording so it take all N ₂ O emissions from all mandatory and elected activities into account. Please also change in table 2A.1 under table 8B		Accept	
1_E_284	Sato, Atsushi	Annex 2A.1	7702	7702	Table 8B should be changed because the relevant estimation methodologies have changed in 2006 IPCC guideline "N ₂ O emissions from N mineralized during soil organic matter losses in mineral soils"		Accept	

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	supplementary documents	Authors' Action	Authors' note
1_E_285	Gyldenkaerne, Steen	Annex 2A.1	7704	7706	Please clarify the CH4 emission. Does it include avoided emissions so it can be negative values? Please include information in the text about avoided emissions where necessary.		Reject	The CH4 value cannot be negative. In the table only emissions of CH4 are to be reported. Avoided emissions are not reported in the table but they may result from comparing tables with emissions in drained conditions vs tables with emissions in wet conditions.
1_E_286	Kasimir Klemetsson, Åsa	Annex 2A.1	7705		Table 9A; Here it is stated that also N2O from FM organic soils should be reported under Agriculture. Odd, but for reasons of visibility of these emissions it may be a good thing, since Forest growth may partly hide the smaller N2O emissions. But not easy to understand for non-experts. However in the Tables below it is reported under AR, D and FM, not moved to Agriculture.		Accept with modification	Only FM lands subject to CEFC can be agricultural lands so that associated N2O emissions need to be reported under Agriculture
1_E_287	Federici, Sandro	Annex 2A.1	7712	7715	Please , replace "Kt C" with "Gg C" and "CO2-C" with "CO2".		Accept	
1_E_288	Federici, Sandro	Annex 2A.1	7715	7716	Table 11B is a table to be used for calculation so that it would be better to move it in the relevant section (i.e. 2.8 - HWP) of the report.		Reject	
1_E_289	Federici, Sandro	Annex 2A.1	7716	7717	Also table 6B deals with consistency (and technical corrections) of the FMRL; it would be useful to merge table 11C with table 6B		Accept	