

<Review comments by experts on Second Order Draft of KP Supplement: Section 2.8>

ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_001	Federici, Sandro	2.8	4695	4696	CO2 emissions and removals are not additional "and" to carbon stock changes; reporting carbon stock changes in a carbon pool is the way to estimate associated CO2 emissions and removals. It is suggested to either delete "and CO2 emissions and removals" or to redraft as follows: "...for estimating annual changes in carbon stocks and associated CO2 emissions and removals from the Harvested Wood Products..."		Accept	The text will be redrafted as suggested by the comment
2h_E_002	Federici, Sandro	2.8	4697	4697	IPCC should provide guidance for reporting; furthermore also decision 2/CMP.8 gives instruction for reporting that need to be implemented by IPCC. My suggestion here is to redraft as follows: "...to be reported in accordance with decisions 2/CMP.7 and 2/CMP.8.". Note that decisions have never the capital "D". Whether you wish to stress that this information is needed for accounting you may say in alternative: "...to be reported in accordance with decisions 2/CMP.7 and 2/CMP.8 and then used in accounting for Article 3.3 and 3.4 activities."		Accept	The text will be redrafted as suggested by the comment; Terminology regarding use of capitalization of "decision" is editorial issue to be determined by TSU.
2h_E_003	Federici, Sandro	2.8	4698	4698	add "by" after the word "defined". I also guess that "decision" should not be capital and also decision 2/CMP.8 needs to be quoted here since it gives instruction on reporting that need to be implemented by IPCC; a way forward could be to say "... the CMP decisions". Footnote 94 should be amended accordingly.		Accept	The text will be redrafted as suggested by the comment
2h_E_004	Puolakka, Paula	2.8	4698	4698	Please correct "defined the Decision" to "defined in the Decision".		Accept	The text will be redrafted as suggested by the comment
2h_E_005	Federici, Sandro	2.8	4699	4699	Where such various approaches have been proposed? In the 2006 IPCC Guidelines? In the CMP decisions? Please, clarify that.		Reject	The paragraph includes the references. The first sentence should not be read separately.

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2h_E_006	Wakelin, Stephen	2.8	4699	4707	It is good to mention reporting requirements for UNFCCC annual inventory reporting here, and note that nothing has changed. But the reporting for Kyoto accounting is quite different - there are references in some sections to "Flux methods" and "stock-difference methods" which don't seem relevant except possibly to Tier 3.		Reject	Tier 2 represents a flux data method as well.
2h_E_007	Gao, Qingxian	2	4712	4712	the footnote of "Cf" is suggested to be more clear and transparency.		Reject	"Cf." is standard abbreviation for "confer".
2h_E_008	Pingoud, Kim	2.8	4720	4720	Add: Forest Management Reference Level (FMRL)		Accept	OK
2h_E_009	Federici, Sandro	2.8	4726	4727	Why the country should directly go to instantaneous oxidation before going to step 1.3 and check whether "other activity data" are available? This is not logic, Please, redraft this step 1.2 asking the availability of country-specific data available either on international databases (as FASTAT) or in other national sources. And, consequently, and delete step 1.3.		Accept with modification	Text is redrafted following the notion contained in the comment.
2h_E_010	Ambulkar, Archis	2	4728		Term "fulfil" should be replaced with "fulfill"		Accept	Ok
2h_E_011	Federici, Sandro	2.8	4728	4729	This step is about "other activity data"; however, if the country has a projected FMRL (so passed from step 1.1 directly to step 1.3) this is the first step where is asked to check for data availability, so the country missed the step where was asked to look at the availability of data in international databases useful for its reporting (as FAOSTAT). Further, such a country with a projected FMRL, will be directed to tier 1 "instantaneous oxidation" whether "other activity data" are not available; even if for countries with projected FMRL the tier 1 (instantaneous oxidation" is not an option (see paragrap 16 -last sentence- of annex to decision 2/CMP.7)		Accept with modification	Text is redrafted following the notion contained in the comment.

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2h_E_012	Wakelin, Stephen	2.8	4728	4729	It says to check for "other" activity data, but STEP 1.2 - which is the first mention of activity data - can be skipped, so it isn't clear what "other" refers to.		Accept with modification	Text is redrafted following the notion contained in the comment.
2h_E_013	Puolakka, Paula	2.8.1	4730	4734	From STEP 1.4 It is possible to end up applying Tier 1 even if your FMRL is based on a projection, if your activity data does not represent information on material use of HWP in service.		Accept	This is correct; paragraph 16 refers to the treatment of HWP in the construction of the reference level; but please see also Decision 2/CMP.7 paragraphs 31 and 32, which ensure that HWP being used for energy and HWP in solid waste disposal sites (i.e. HWP other than for material use), as well as HWP from deforestation are to be accounted for on the basis of instantaneous oxidation (i.e. Tier 1).
2h_E_014	Wakelin, Stephen	2.8	4730	4734	Posts and poles do not fall within the FAO definitions of sawn wood, although poles may have a life span of over 100 years. This section suggests that if poles are covered by "country-specific activity data [that does] not follow the classification of forest products as outlined in Section 2.8.1.1" then they can be included in accounting. Should reiterate this in Section 2.8.1.1.		Accept with modification	The first sentence in STEP 1.4 has been deleted in order to improve clarity. It was not the intention to imply that posts and poles could be covered by country-specific activity data.

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2h_E_015	Federici, Sandro	2.8	4733	4734	<p>As it is drafted, step 1.4 is about "country-specific data", those data identified at step 1.3; and your guidance establish that if those country-specific data do not contain information on the material use of wood then the country should apply tier 1 (instantaneous oxidation). However, the country may have identified available data in step 1.2 (e.g. FAOSTAT data) that contain information on the material use of wood (e.g. FAOSTAT), but following your guidance those countries should go for tier 1 "instantaneous oxidation" either because the country has not country-specific data (step 1.3) or having country-specific data (as identified at step 1.3) those data do not contain information on the material use of wood.</p> <p>I suggest to redraft the step 1.4 by asking to check whether the country-specific data available either on international databases (as FASTAT) or in other national sources (see also may suggestion to lines 4726-4727 on how redraft steps 1.2 and 1.3) contain information on the material use of wood.</p> <p>Whether data do not contain such information the country should go for tier 1 (instantaneous oxidation), ONLY IF HAS NOT A PROJECTED FMRL. Whether the country has a projected FMRL and has not information on the material use of wood of historical harvesting, the country should exclude from its reporting any historical HWP and collect country-specific data during the second and following CP on HWP including information on the material use of wood.</p>		Accept with modification	The first statement is incorrect, as the interpretation of the use of the steps is wrong. Step1.4 simply asks to check whether available information represents material use of wood or not. However, in order to improve clarity the text on STEP 1.4 is redrafted.

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2h_E_016	Federici, Sandro	2.8	4735	4738	<p>The decision tree at figure 2.8.1 does not implement the fact that a country may (or even shall) apply different tiers for different historical portions of its HWP. I.e.:</p> <ul style="list-style-type: none"> - HWP accounted for in the first commitment period on the basis of instantaneous oxidation shall be excluded from the accounting (whatever will be the tier under which other historical and current hWP will be reported); - for projected FMRL, HWP produced, at any time, before the second commitment period could be excluded from the accounting (so in practice applying applying only for that portion the instantaneous oxidation). Even if the country reports its HWP at tier 3 during the second, and following, commitment periods. <p>I guess that this information should be given together with information that guide the country through the decision tree to make clear how the decision tree and its guidance applies.</p>		Reject	<p>The decision tree applies to the second commitment period and gives guidance on the selection of the correct tier method to estimate HWP contribution. The authors believe that section 2.8.2 provides sufficient clarification on the application of instantaneous oxidation. Inclusion of detailed information on the treatment of particular portion of HWP pool (e.g. historic pool of HWP derived from FM) would reduce clarity in the use of the decision tree. These issues are already discussed in sufficient detail in the relevant sections of this chapter.</p>

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2h_E_017	Federici, Sandro	2.8	4735	4738	Following the decision tree a country that has a projected FMRL moves from the first rhomboid to the third one, without having to consider whether data are available. However, could be that the country even if projected its FMRL has not data available on HWP. In such a case what the country should do? My answer would be to exclude historical HWP from reporting and to set a system for data collection on HWP in the second, and following, commitment period. In addition, the projected FMRL applies to FM only; therefore, for AR the country needs to check step 2 even if its FMRL for FM is projected. Further, the country with projected FMRL is guided to apply tier 1 (instantaneous oxydation), even if instantaneous oxidation is not allowed for country with projected FMRL, if activity data does not represent information on material use of HWP in service. My suggestion to solve the 3 above-listed inconsistencies is to redraft the decision three by starting with a rhomboid that identifies the activity to which the HWP pertains (AR, D or FM) and then following all the steps; so that D goes directly to tier 1, AR follows the scheme as it is without the first rhomboid (and the rhomboid for deforestation), FM after the first rhomboid, countries with no projected FMRL follows the same scheme as for AR, countries with projected FMRL are asked about the availability of data (so current rhomboid 2 is needed) and in case data is not available an additional rectangle is added that gives instraction on how to deal with such lack of data and then guided to the last rhomboid of the current figure.		Reject	If a country has a projected FMRL by definition it must have used available data in its construction. Therefore, no changes to the decision tree are required. No, it is not possible for a country to have a projected FMRL without HWP data. Available HWP data in the construction of FMRL implies availability of HWP data from all forest activities (see section 2.8.1.1 as outlined in the decision tree). Furthermore, please see also Decision 2/CMP.7 paragraphs 31 and 32, which state that HWP being used for energy and HWP in solid waste disposal sites (i.e. HWP other than for material use), as well as HWP from deforestation are to be accounted for on the basis of instantaneous oxidation (i.e. Tier 1). The proposed redraft of decision tree is not feasible as it only supports the selection of the correct tier method; for allocation of HWP to forest activities, please see section 2.8.1.2.

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2h_E_018	Puolakka, Paula	2.8.1	4735	4737	In the figure 2.8.1 even if your FMRL is based on a projection, you can still end up applying Tier1 if transparent/verifiable activity data is not available of if activity data does not represent information on material use of HWP in service. This is against the Decision 2/CMP.7, please consider revising.		Reject	This is not against the decision. Please see 2/CMP.7 paragraphs 29, 30, 31 and 32. Paragraph 16 ("The treatment of harvested wood products in the construction of a projected forest management reference level shall be on the basis of provisions outlined in paragraph 29 below and shall not be on the basis of instantaneous oxidation.") is only on the treatment of HWP in the construction of the FMRL.
2h_E_019	Wakelin, Stephen	2.8	4735	4735	Decision tree. It appears that as long as a country's FMRL is based on a projection, there is no requirement to have "transparent and verifiable activity data". But the text in STEP 1.3 suggests that only the FAO data step needs to be skipped.		Accept	Text is redrafted in order to improve clarity
2h_E_020	Federici, Sandro	2.8	4745	4745	I would say "...on the land of origin...", otherwise it seems you refer on the country of origin, since you referre to origin in line 4743.		Accept	Text is redrafted in the light of the comment in order to improve clarity.
2h_E_021	Federici, Sandro	2.8	4747	4747	replace "forests" with "forest land" which is the category defined in the IPCC glossary		Reject	The sentence in question uses exact wording from 2/CMP.7. Detailed guidance on how to implement STEP2.1 is provided in section 2.8.1.2 as referenced in line 4746. (SR: This is why I propose the wording as is)
2h_E_022	Federici, Sandro	2.8	4749	4750	However, a portion of industrial roundwood is used for paper production (see equation 2.8.4). Please amend accordingly this text.		Reject	It is not the purpose of STEP 2.1 to define different uses of industrial roundwood, but to refer to a default method presented in section 2.8.1.2 to be used for determining the share of HWP originating from within the country. The text referred to by the comment does not contradict the application of Equation 2.8.4.

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2h_E_023	Federici, Sandro	2.8	4755	4757	Since step 2.2 is consequential to step 2.1, the sharing of HWP, domestically produced, to activities already occurs at step 2.2 (indeed, being consequential, only domestically produced HWP arrive at step 2.2). So step 2.3 is not needed. I suggest to delete it		Accept with modification	Text is redrafted in the light of the comment in order to improve clarity.
2h_E_024	Federici, Sandro	2.8	4769	4769	The following text is redundant "within the country". All HWP at this stage refers to domestically produced HWP. I suggest to delete that text to avoid confusion (note that you do not have similar text for other activities in the following steps)		Accept	Text is redrafted in the light of the comment in order to improve clarity.
2h_E_025	Federici, Sandro	2.8	4771	4780	Steps 3.2, 3.3 and 3.4 touch a single element of the estimate (i.e. activity data, factors -half-lives- method) and for each of this element guide to tier 2 or tier 3. It would be more correct that in each step is clarified that the tier 3 refer to that element; for instance in step 3.2 you should say: "If this is the case, allocate HWP activity data in line with STEP 2 and apply Tier 3 for activity data (Section 2.8.4)"		Reject	This addition is not required, as by definition of Tier 3 involves the use of more accurate country-specific information, whether by using specific activity data and/or factors and/or half-lives or methods. The proposed change would reduce clarity.
2h_E_026	Federici, Sandro	2.8	4772	4772	Which kind of conversion factors? Could you specify?		Reject	This issue is discussed in detail in section 2.8.4.1, as stated in line 4773.
2h_E_027	Wakelin, Stephen	2.8	4785	4788	This is a very clear introduction to what the section covers - the Guidance would be improved if other sections were introduced in a similar way.		Reject	The authors acknowledge the first part of the comment. Indeed, it was the objective to include an introduction in each section with the aim to give clear guidance.

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2h_E_028	Gao, Qingxian	2	4789	4878	the title and contents of this paragraph is not consists with, the title of this section is related to the activity data, but the contents of this section are related to the definitions of different kinds of wood. The suggestion is only to retain the two paragraph contents of this section (line 4789 - line 4878), and move the contents from line 4789 - 4866 to the begins of section 2.8 as Definitional Issues.		Reject	Title and content of section 2.8.1.1. are consistent. As the definitions and the classification of HWP are essential for the understanding and correct implementation of the guidance, as well as for the allocation of HWP to the particular forest activities as described in section 2.8.1.2, we leave text and structure unchanged.
2h_E_029	Wakelin, Stephen	2.8	4792	4793	It doesn't seem like good practice to exclude posts and poles or sleepers just because FAO do not include them under one of the three categories. They are wood products with long service lives; there is no reason to arbitrarily exclude them from accounting if a country maintains data on their production..		Reject	Paragraph 29 of Decision 2/CMP.7 defines HWP to be included in the accounting and the guidance on HWP presents a method to implement this decision. Internationally agreed FAO classification is also used in IPCC 2006 GL.
2h_E_030	Ambulkar, Archis	2	4799	4869	Same abbreviation "HS" is used for two different terms appearing in lines 4799 and 4869. Please correct.		Accept	Text is redrafted in the light of the comment in order to improve clarity
2h_E_031	Tonosaki, Mario	2.8	4801	4801	Wood pulp is also made from processing chip of sawlogs and veneer logs.		Noted	This is correct. However, Figure 2.8.2 shows a <u>simplified</u> scheme of the forest wood chain based on FAO classification and definitions. It does not intent to illustrate the entire process chain. Examples of process chains are illustrated in Figure 2.8.3.
2h_E_032	Wakelin, Stephen	2.8	4820	4820	This sentence seems misplaced - should be before or after all three definitions?		Accept with modification	Text is edited in the light of the comment in order to improve clarity
2h_E_033	Wakelin, Stephen	2.8	4828	4834	It would be good to include a section on engineered wood products and their classification. e.g. Parties may produce veneer sheets, plywood and LVL. Currently it is assumed that the production of plywood includes LVL and also veneer sheets (excluding veneer sheets exported in that form). Clearly LVL is used as a substitute for sawn wood and the sawn wood half life is more appropriate.		Accept with modification	The text does not assume that the production of plywood includes LVL. The text in lines 4825-4834, however, addresses products being produced from semi-finished categories, such as LVL.

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2h_E_034	Tsutomu, Takano	2.8.1.1	4835	4836	Wood pulp is also made from woodchip produced from part of sawlogs and veneer logs. MURATA Kohji et al. Estimate of material recycling flow in the Japanese wood industry. Bulletin of Forestry and Forest Products Research Institute, Vol.5, No.1, 85-91:2006.		Accept with modification	Figure 2.8.3 shows examples and does not intent to illustrate the entire process chains. Please see also explanation on wood chips in lines 4845-4848. However, we modify the text in order to improve clarity.
2h_E_035	Pingoud, Kim	2.8	4836	4837	Figure 2.8.3: Consider adding an arrow from Wood chips (coming from sawlogs) to Wood pulp illustrating the strong integration between the production processes of sawmilling (and mechanical wood processing in general) and pulp&paper.		Accept with modification	Figure 2.8.3 shows examples and does not intent to illustrate the entire process chains. Please see also explanation on wood chips in lines 4845-4848. However, we modify the text in order to improve clarity.
2h_E_036	Tonosaki, Mario	2.8	4836	4836	Wood pulp is also made from processing chip of sawlogs and veneer logs.		Accept with modification	Figure 2.8.3 shows examples and does not intent to illustrate the entire process chains. Please see also explanation on wood chips in lines 4845-4848. However, we modify the text in order to improve clarity.
2h_E_037	Tonosaki, Mario	2.8	4836	4836	"Wooden house" is to be replaced "Wooden structure", because the words seem to exclude non-residential wooden building and civil engineering structure.		Reject	This figure is, as stated in the heading, only represents an example and not intended to cover the entire process and value chains.
2h_E_038	Wakelin, Stephen	2.8	4843	4843	"Forest harvesting" is awkward. Suggest rephrase as "...commodities representing the raw materials eventually used as feedstocks for...".		Accept	The text is changed accordingly.

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2h_E_039	Wakelin, Stephen	2.8	4845	4848	But presumably if there is country-specific data to show that wood chips come from short rotation plantations and are exported for conversion to paper, they could be included?		Reject	In case HWP originate from lands which are not accounted for under forest activities (Article 3, paragraphs 3 and 4, see further guidance presented in section 2.8.1.2, 4974-4987), they could not be included according to paragraph 27 of Decision 2/CMP.7. Furthermore, section 2.8.1 provides a default method for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the specified HWP categories as set out in Decision 2/CMP.7.
2h_E_040	Kasimir Klemedtsson, Åsa	2.8	4854		"burls", what is it?		Noted	A burl (American English) or bur or burr (used in all non-US English speaking countries) is a tree growth in which the grain has grown in a deformed manner. It is commonly found in the form of a rounded outgrowth on a tree trunk or branch that is filled with small knots from dormant buds.
2h_E_041	Wakelin, Stephen	2.8	4857	4857	"In production..." in the context of this sentence means "in the data included in the FAOStat Production tables", but by dropping the definitions straight in from the FAO year book, the context is lost.		Reject	The definition of industrial roundwood is a direct quote from FAO 2010, which is need to implement the guidance as given in section 2.8.1. See further clarification on the meaning of the word "production" also in FAO 2010.

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2h_E_042	Wakelin, Stephen	2.8	4865	4866	Dissolving wood pulp is used to make cellulose - does this qualify as paper? Similar issue for "transparent paper" products - should they be excluded, just because Durban used the word "Paper"?		Reject	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed FAO classification that is also used in IPCC 2006 GL. Please see also lines 4839-4842 on the inclusion of the commodity "wood pulp".

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2h_E_043	Wakelin, Stephen	2.8	4866	4875	It may be convenient for analysts to have all the data required for international comparisons and global calculations in an accessible international database, but that shouldn't be a requirement or a goal. This Guidance is to facilitate national reporting - no other part of the inventory suggests that a country's data should be publicly available in this way. Too much is being made of the phrase "transparent and verifiable" as it appears in the Durban agreement with respect to HWPs. Transparency simply means that reported information can be traced back to the underlying data through a logical set of procedures that summarize the data. Accuracy and Completeness are also important IPCC principles that should not be sacrificed just to make global analyses easier.		Accept with modification	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL (inter alia in order to avoid double counting). The intention of the text in question is to clarify on the requirement of available transparent and verifiable activity data, not on the use of any activity data to be applied for estimating HWP contribution (both country-specific or from international organizations). On the contrary, countries are encouraged to use country-specific activity data for estimating HWP contribution (and this data not necessarily needs to be publically available) (please see lines 5226-5228 and further guidance in section 2.8.4.1). However, the guidance is amended in order to improve clarity.

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2h_E_044	Weiss, Peter	2.8.1.1.	4871	4875	The sentence should be deleted or reformulated. Also the use of country specific data from sound national statistics and eventually not publicly available should represent good practice.		Accept with modification	Decision 2/CMP.7 forms the basis of this guidance and Paragraph 29 states that transparent and verifiable activity data on HWP categories sawnwood, panels and paper need to be available to include those HWP categories in the accounting on the basis of the change of the carbon pool. The guidance on HWP presents a default method to implement Decision 2/CMP.7. It is based on the internationally agreed and applied definitions and classification system (Forestry Department of FAO, the Economic Commission for Europe (ECE), the Statistical Office of the European Communities (EUROSTAT) and the International Tropical Timber Organization (ITTO), see lines 4804-4807) that is also used in IPCC 2006 GL (inter alia in order to avoid double counting). The intention of the text in question is to clarify on the requirement of available transparent and verifiable activity data, not on the use of any activity data to be applied for estimating HWP contribution (both country-specific or from international organizations). On the contrary, countries are encouraged to use country-specific activity data for estimating HWP contribution (and this data not necessarily needs to be publically available) (please see lines 5226-5228 and further guidance in section 2.8.4.1). However, the guidance is amended in order to improve clarity.
2h_E_045	Federici, Sandro	2.8	4876	4876	Well, the confidence level of uncertainties under IPCC is by default 95%. So I do not understand the following text "...and, wherever it is applicable, levels of confidence...". Could you further clarify it or delete it?		Accept	The text is changed accordingly.

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2h_E_046	Iriarte, Leire	2	4881	4883	Despite the fact that emissions should be reported in the country that generates the product and no in the importer country, it might be understood that the generation of any product, and hence, its related anthropogenic emissions, are due to market drivers. This is especially true when biomass for bioenergy is considered. Considering this and increasing international markets for biomass for bioenergy, it would be interesting that countries also report the net amount of GHG emissions (production + imports – exports).		Reject	The basis for this guidance strictly follows the specifications as set out in Decision 2/CMP.7.

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2h_E_047	Federici, Sandro	2.8	4891	4893	However, according to figure 2.8.2 the industrial roundwood is the feedstock also for pulpwood production. So, why it is assumed here that the total IRWcons goes for sawnwood and wood-based panels (Sawlogs and veneer logs). I guess here the assumption should be that sawlogs and veneer logs are the feedstock for sawnwood and wood-based panels; the proposed assumption will make consistent this sentence with the following one (lines 4893-4895) on wood pulp.		Accept with modification	As defined in lines 4857-4862, "industrial roundwood" is an aggregate commodity, which does not constitute the feedstock of pulpwood, but rather comprises sawlogs, veneer logs, pulpwood, round and split, and other industrial roundwood. As stated in lines 4887-4888, section 2.8.1.2 provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in the decision 2/CMP.7. The presented default method does not assume that all <u>amounts</u> of industrial roundwood are being used for processing sawnwood and wood-based panels, but it only estimates the <u>share</u> of domestically consumed industrial roundwood which again is assumed to be used (by default) for processing sawnwood and wood-based panels. At the same time, as described in the definition of industrial roundwood, as set out in line 4857 ff., "customs classification systems used by most countries do not allow the division of industrial roundwood trade statistics into different end-use categories" (i.e. sawlogs, etc). This is why the proposed default method could not base the calculation on the assumption that sawlogs are used for subsequent production of sawnwood, but uses the consumption of industrial roundwood. As stated in lines 4900-4904, countries are even encouraged to use country-specific approaches to determine the processing of feedstock coming from domestic sources (e.g. by track and trace systems), in case more specific information is available. Nevertheless, the text is amended in order to improve clarity.
2h_E_048	Gao, Qingxian	2	4891	4891	the abbreviation of IRWCONS (see Section 2.8.1.1)" is not included in section 2.8.1.1. and the transparency is suggested to be improves.		Accept	The text is revised accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_049	Federici, Sandro	2.8	4893	4895	Still, pulpwood is a product from industrial roundwood so the hierarchical level of this sentence should be not the same of the previous sentence. First you should say that from industrial roundwood consumed (IRWcons) you derive sawlogs, veneer logs and pulpwood, then you should say that sawlogs and veneer logs are the feedstock for sawnwood and wood-based panels and that pulpwood is the feedstock of wood pulp (even if you should add that wood pulp is produced also with some other material, as wood chips, which is not derived from industrial roundwood) and consequently of paper.		Accept	This is correct. The text is revised accordingly. Please see also answer on comment 2h_E_047, as well as lines 4897-4899.
2h_E_050	Federici, Sandro	2.8	4897	4897	Again, according to figure 2.8.2 industrial roundwood is the feedstock also for pulpwood production (and from this for for the production of wood pulp); so I do not understand the following text: "...other than industrial roundwood and/or wood pulp..." since wood pulp is derived from rundwood, at least a portion of it (also wood chips are used to produce wood pulp that may have not been included in industrial roundwood).		Accept with modification	Industrial roundwood comprises the commodity pulpwood (besides sawlogs etc), which means it is not used as feedstock for pulpwood. In addition, the sentence in question clearly states that industrial roundwood is indeed the feedstock for pulp production. But also other commodities than industrial roundwood could be used to produce pulp (i.e. wood chips), which is expressed by the sentence. Nevertheless, the previous paragraph is rephrased in order to improve clarity.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_051	Nielsen, Ole-Kenneth	2.8	4897	4904	The sentence is unclear. Industrial wood residues wood presumably already have been counted so if considering it again in paper production could introduce a double counting of carbon. Also, the text references figure 2.8.3. In the figure recovered paper is included as a feedstock for paper production. However, it is not explicit in the text that this should not (presumably) be counted. Please provide clear guidance on the wood flows to be included in the estimate for HWP.		Reject	Section 2.8.1.2 presents a default method to estimate HWP originating from domestic forests. This is implemented by calculating a share of feedstock from domestic sources remaining within the country as against the overall availability of feedstock used for subsequent processing within the country. Thus, the whole section (STEP 2.1) is not about counting and the risk of double counting is not present. In order to clarify the relation between different commodities along the process chain (feedstock and or product thereof) Figure 2.8.3 has been introduced. As stated in its heading, the figure only gives examples of different processing stages and was not intended to cover all possible wood flows. From that it becomes clear that the commodity of "recovered paper" is not covered in the commodity of "paper and paperboard", though paper of course includes recycled fibre. For further clarification please see the definitions and the explanation of wood flows in section 2.8.1.1 or see FAO 2010 as outlined in line 4820.
2h_E_052	Federici, Sandro	2.8	4905	4908	Again, according to figure 2.8.2 fIRW (the annual fraction of the feedstock coming from domestic harvest) is the feedstock also for pulpwood		Accept with modification	As defined in lines 4857-4862, industrial roundwood is an aggregate <u>including</u> the commodity pulpwood (besides sawlogs etc), which means it is not used as feedstock for pulpwood. Figure 2.8.2 only shows a simplified classification of wood products, including a simplified representation of the process chains (please see the arrow "process chain" on the left of the figure). Nevertheless, we rephrase text on implementation of STEP 2.1 and the title of the figure 2.8.2 to improve clarity (see also answer on comment 2h_E_047)

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_053	Galinski, Wojtek	2.8.1.2	4910	4914	Equatation 2.8.1: Remove brackets from the right side of the equation		Accept	OK
2h_E_054	Federici, Sandro	2.8	4923	4923	Again, according to figure 2.8.2 pulpwood originates from industrial roundwood		Accept with modification	As defined in lines 4857-4862, industrial roundwood is an aggregate <u>including</u> the commodity pulpwood (besides sawlogs etc), which means it is not used as feedstock for pulpwood. Figure 2.8.2 only shows a simplified classification of wood products, including a simplified representation of the process chains (please see the arrow "process chain" on the left of the figure). Nevertheless, we rephrase text on implementation of STEP 2.1 and the title of the figure 2.8.2 to improve clarity (see also answer on comment 2h_E_047, 2h_E_052)
2h_E_055	Galinski, Wojtek	2.8.1.2	4926	4930	Equatation 2.8.2: Remove brackets from the right side of the equation		Accept	OK
2h_E_056	Wakelin, Stephen	2.8	4938	4939	Should explain why both apply - it is assuming that not only is some paper made from pulp that is imported, but some is made from pulp that was produced from wood chips that were derived from imported logs/semi-finished wood products/finished wood products. For countries that only import specialist products e.g. hardwood railway sleepers) this would be unlikely.		Accept with modification	Please see definitions in section 2.8.1.1 and Figure 2.8.3: industrial roundwood (i.e. pulpwood in this case) is feedstock for wood pulp. Wood pulp again is feedstock for paper. In order to meet the requirements of Decision 2/CMP.7 and to exclude wood originating from forests not account for under Art. 3, paragraphs 3 and 4, wood pulp produced from imported industrial roundwood, and paper produced from imported wood pulp are to be excluded by means of both equations. We add explanation in line 4941 in order to improve clarity.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_057	Federici, Sandro	2.8	4944	4944	Also for FM, when a narrow approach is applied, any HWP produced before 1 January 1990 should not be included in the accounting since FM activities were not in place in the country before that date.		Reject	Please see Decision 2/CMP.7: "Emissions that occur during the second commitment period from harvested wood products removed from forests prior to the start of the second commitment period shall also be accounted for." Furthermore, the accounting is based on the changes of the particular HWP pools within the commitment period only. Please differentiate between method to estimate the pool at the beginning and end of CP and accounting for the pool during CP: Similar to the estimation of emissions and removals from forest carbon pools under FM, which includes in the estimation of the the initial carbon pool also trees that have been grown beforehand, the initial HWP carbon pool at the beginning of the commitment period associated with FM includes products that have been produced before the commitment period.
2h_E_058	Ambulkar, Archis	2	4945	4946	Terms FM and FMRL are already defined earlier in the report and hence need not to be re-defined.		Reject	The authors believe that maintaining the entire terms ensures the overall readability of the text in question.
2h_E_059	Pingoud, Kim	2.8	4950	4950	Why is "shall" within quotation marks?		Accept	The quotation marks will be removed.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_060	Federici, Sandro	2.8	4952	4954	According with text provided in Chapter 1 and also in other section of chapter 2, a country cannot have any forest that produces HWP, which is not accounted under either 3.3 or 3.4. Indeed, a country may have unmanaged forests, however these forests do not produce any HWP unless subject to harvesting and consequently to subject to FM. So, I suggest to delete the second (from the top) box and (to ensure consistency with current text in lines 4990-4991 and 5011-5022) to redraft the first one as it follows: "Treed lands not accounted for under Art.3.3 and 3.4 forest activities (e.g. CM)".		Accept with modification	Figure 2.8.4 together with the relevant paragraphs below address the issue of potential sources of wood which would not meet the requirement of Decision 2/CMP.7, in order to ensure consistency between the accounting of forest activities and HWP (Cf. Section 2.7.1 as referenced in line 4984-4985), which is why the second box in the figure is maintained. As also non treed lands could provide timber to the market (e.g. urban trees) being feedstock for HWP, the first box remains unchanged as well. Please see lines 4976-4979. However we revise relevant text in order to ensure consistency.
2h_E_061	Federici, Sandro	2.8	4952	4954	see comments on line 4944. Also for FM, when a narrow approach is applied, any HWP produced before 1 January 1990 should not be included in the accounting since FM activities where not in place in the country before that date		Reject	See answer on comment 2h_E_057: "See Decision 2/CMP.7: "Emissions that occur during the second commitment period from harvested wood products removed from forests prior to the start of the second commitment period shall also be accounted for." Furthermore, the accounting is based on the changes of the particular HWP pools within the commitment period only. Similar to the estimation of emissions and removals from forest carbon pools under FM, which includes in the estimation of the the initial carbon pool also trees that have been grown beforehand, the initial HWP carbon pool at the beginning of the commitment period associated with FM includes products that have been produced before the commitment period."

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_062	Wakelin, Stephen	2.8	4955	4958	If countries don't have a "track and trace" system, they are unlikely to be able to split harvest volume statistics between AR and FM activities.		Reject	In case countries don't have a "track and trace" system in place, they are encouraged to follow the guidance as provided (see lines 4921 ff.). Please see especially the guidance on how to discriminate harvest among different activities (lines 4988-5032 and 5033-5037).
2h_E_063	Galinski, Wojtek	2.8.1.2	4962	4966	Equatation 2.8.3: Remove brackets from the right side of the equation		Accept	OK
2h_E_064	Wakelin, Stephen	2.8	4974	4987	Paragraph should be shortened and made clearer. More accurate to say "For most countries, the overwhelming majority of feedstock for HWP production will have originated from forest lands. However, statistics may include roundwood from lands not classified as managed forests for the purposes of Kyoto Protocol accounting (e.g. shelterbelts, urban parks, short rotation forests classed as cropland) and for some countries these sources may be significant. Countries are encouraged...etc"		Reject	By replacing the existing with the proposed text, relevant information would be lost (e.g. link to roundwood definition, figures and voluntary CM accounting). As the proposed text is not regarded to be more accurate by the authors, the text is left unchanged.
2h_E_065	Federici, Sandro	2.8	4984	4985	Countries may exclude treed lands from their reporting of ARD and FM, but cannot exclude any forest from which HWP are originated since those forests, where previously unmanaged became immediately managed because harvested (without harvesting no production of HWP) and where previously excluded from FM because of the narrow approach became immediately subject to FM when harvested since, even under a narrow interpretation, any harvested land is to be reported as subject to FM.		Reject	Decision 2/CMP.7 (paragraph 29) only allows countries to include "emissions from HWP removed from forests which are accounted for by a Party under Article 3, paragraphs 3 and 4". Section 2.8.1 thus presents a default method how to implement this requirement, basing the estimation on production data from statistics. The relevant paragraph and sentence merely address the issue of potential sources of wood which would not meet the requirement, in order to facilitate the implementation of the guidance and ensure consistency between the accounting of forest activities and HWP.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_066	Puolakka, Paula	2.8.1.2	4988	4988	What does this stock-change method refer to?		Accept	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. Please also see section 2.3.3, lines 1725-1726: "The carbon stock-difference method outlined by the 2006 IPCC Guidelines requires carbon stock inventories for a given land area, at two points in time." We revise the text in order to add clarity.
2h_E_067	Wakelin, Stephen	2.8	4988	4990	Why is this talking about stock-difference when accounting is by first order decay? Perhaps state this is only for Tier 3?		Accept with modification	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. Please also see section 2.3.3, lines 1725-1726: "The carbon stock-difference method outlined by the 2006 IPCC Guidelines requires carbon stock inventories for a given land area, at two points in time." We revise the text in order to add clarity. However, please note that HWP accounting is also based on the change of the HWP pool during CP (i.e. stock-difference); first order decay (Equation 2.8.5) constitutes a method to estimate the pool (i.e. stock) change (i.e. difference) on an annual basis.
2h_E_068	Chen, Minpeng	2	4993	5025	This part is not readable. To my understanding, this section aims to clarify how to deal with 4 typical land: deforested lands, afforested/reforested lands, treed lands and FM lands. I recommend the authors to make this part more clear and in good order by using underline, bold text or other format. Also, language in this part need good polishing.		Accept with modification	As stated in line 4989 this part intends to give guidance on "estimating harvest fractions associated with the particular activities related to forests under Article 3, paragraphs 3 and 4 to apply to Equation 2.8.3." In order to improve readability, text has been revised.
2h_E_069	Wakelin, Stephen	2.8	4993	4994	Wouldn't the reported emissions from 3.3D lands be a better place to start?		Reject	It is the intention to give guidance on "estimating harvest fractions associated with the particular activities" not the emissions thereof.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_070	Iriarte, Leire	2	5000	5005	Here it is recognized that fuelwood could be originated from slash so this should be considered in figure 2.8.2		Reject	Figure 2.8.2 only shows a simplified classification of wood products, including a simplified representation of the process chains. (see definition in lines 4850 (cf. e.g. answer on comment 2h_E_052 and 2h_E_054)
2h_E_071	Iriarte, Leire	2	5003	5004	Using the proportion suggested in this bullet could result in lack of accuracy since national data of woodfuels may not correspond to the disaggregation of roundwood into industrial roundwood and fuelwood for deforested lands.		Accept	This is correct. We revised in the light of the comment and add further explanation and references. However, as stated in the text, this proportion is only to be applied in case no national data are available (cf. 4990-4992).
2h_E_072	Wang, Chunfeng	2	5005	5005	I don't know where the coefficient 0.7 comes from. Please give further explanation by adding a footnote, especially the reason why choose this figure and adding reference to support the citation of this figure.		Accept with modification	The text is revised in the light of the comment, i.e. further explanation and references are added.
2h_E_073	Federici, Sandro	2.8	5022	5022	same text reported in lines 5018-5019 should be reported also here.		Accept with modification	We revise text to reflect this comment.
2h_E_074	Puolakka, Paula	2.8.1.2	5030	5030	What does this stock-change method refer to?		Accept	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. We revise the text in order to add clarity.
2h_E_075	Wakelin, Stephen	2.8	5030	5032	Stock-difference method - only relevant to Tier 3?		Accept	In the context of the referenced text, the stock-difference method refers to the estimation of forest carbon stock changes. We revise the text in order to add clarity.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_076	Federici, Sandro	2.8	5036	5036	to make the text consistent with chapter 1, it should be redrafted as follows: "...the estimates start in 1990 and AR is accounted against a benchmark value of 0". Whether you prefer, but I suggest not to add it since this language is no more contained in chapter 1, you may add the following bracketted-text after 0: "(gross-net accounting)".		Accept	We revise text accordingly.
2h_E_077	Federici, Sandro	2.8	5038	5041	Still, here there is the issue of FM under a narrow approach for which no activities were in place before 1990 and therefore no HWP could have been produced before 1990		Reject	See answer on comment 2h_E_057 and 2h_E_061: See Decision 2/CMP.7: "Emissions that occur during the second commitment period from harvested wood products removed from forests prior to the start of the second commitment period shall also be accounted for." Furthermore, the accounting is based on the changes of the particular HWP pools within the commitment period only. Similar to the estimation of emissions and removals from forest carbon pools under FM, which includes in the estimation of the the initial carbon pool also trees that have been grown beforehand, the initial HWP carbon pool at the beginning of the commitment period associated with FM includes products that have been produced before the commitment period. Please see also estimation methods as outlined in IPCC 2006 GL.
2h_E_078	Wakelin, Stephen	2.8	5038	5041	Harvested wood prior to the start of CP1 is irrelevant if the FMRL is based on a projection.		Reject	This remark is correct (even wood harvested prior to the CP2 is irrelevant) and pertinent for accounting (See e.g. section 2.8.4 lines 5160-5165). In case the FMRL is not based on a projection, however, inherited emissions are to be estimated and this guidance could be needed. If the implication of this comment is to remove the text in question, then the suggestion is rejected.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_079	Wakelin, Stephen	2.8	5056	5056	Would be useful to explain why fDP(i) is the product of the IRW and Paper factors for Paper.		Accept	Please see definitions in section 2.8.1.1 and Figure 2.8.3: industrial roundwood (i.e. pulpwood in this case) is feedstock for wood pulp. Wood pulp again is feedstock for paper. In order to meet the requirements of Decision 2/CMP.7 and to exclude wood originating from forests not account for under Art. 3, paragraphs 3 and 4, wood pulp produced from imported industrial roundwood, and paper produced from imported wood pulp are to be excluded by means of both equations. We add explanation in line 4941 in order to improve clarity. (See comment 2h_E_056)
2h_E_080	Gao, Qingxian	2	5064	5064	the "m3" is suggested to be changed to "m3 yr-1"		Accept	OK
2h_E_081	Hargita, Yvonne	2	5072	5108	Very good clarification of the relation between instantaneous oxidation, 1. CP and projected FMRL (also chapter 2.8.5).		Noted	Thank you
2h_E_082	Nielsen, Ole-Kenneth	2.8	5073	5074	It is confusing that the tier 1 method is presented as the method to be used as the default method. This seems contradictory to the decision tree and other text in the chapter (see line 4947). It seems that instantaneous oxidation is only to be used for deforested land and fuelwood, but that for HWP from AR or FM at least tier 2 should be used. This could be made a lot clearer rather than the current formulations that seem to be impacted by the very clumsy language in the UNFCCC decisions.		Reject	Decision 2/CMP.7, paragraph 28 states that "accounting <u>shall</u> be on the basis of instantaneous oxidation". At the same time paragraph 29 states that accounting <u>shall</u> be on the basis of the change of the HWP pool (i.e. Tier 2) "provided that transparent and verifiable activity data for the HWP categories specified" are available. The interpretation that Tier 1 is only to be used for HWP from D and fuelwood (paragraphs 31 and 32) is not correct. The decision tree reflects that and thus does not contradict any of the text in Decision 2/CMP.7.
2h_E_083	Siyag, Panna	2	5077	5077	"removal year" has double meaning (the year in which the biomass grew), so "harvest year" (or "year of harvest") could be better here.		Accept with modification	We added text in order to improve clarity.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_084	Federici, Sandro	2.8	5079	5081	same principles listed in decision 16/CMP.1 apply to decision 2/CMP.7, and therefore to the second commitment period. This means that also in the second commitment period the mere presence of carbon stock should not be accounted. Further, that principle has nothing to do with accounting for carbon stock changes in the HWP pool since, of course, is the change in stocks, not their mere presence, to be accounted for in HWP. Please, delete the sentence, or at least delete the reference to the principle of not accounting for the mere presence of carbon stocks. Further the decision in footnote is not correct, it should be 16/CMP.1		Accept with modification	The statement of comment 2h_E_084, that principles listed in Decision 16/CMP.1 apply also in CP2, including the requirement that the mere presence of carbon stocks are excluded from accounting, is affirmed by Decision 2/CMP.7. The sentence quotes this principle and has been fully understood and accepted by the authors. Furthermore, Decision 2/CMP.7 paragraph 29 specifies that HWP shall be accounted for on the basis of changes in the HWP pool. The elements of the sentence in question are quoted from Decision 16/CMP.1 and GPG-LULUCF and are approved not just by Decision 2/CMP.7 but also by the comment 2h_E_084. As the sentence is regarded as essential for the understanding of section 2.8.2 it will not be deleted. The footnote has been corrected.
2h_E_085	Federici, Sandro	2.8	5081	5083	I do not see the value of this paragraph. Further, it is not correct to say that HWP were not accounted for in the first commitment period; they have been accounted for, indeed, by applying instantaneous oxidation which is here proposed as tier 1 method, i.e. the default IPCC method. Please note that paragraph 16 of decision 2/CMP.7 says: "Emissions from harvested wood products already accounted for during the first commitment period on the basis of instantaneous oxidation shall be excluded.", which means that the content of these lines is not correct and I suggest to delete them.		Accept with modification	The Marrakesh accords state that "the mere presence of carbon stocks be excluded from accounting" and in line with GPG-LULUCF, in consequence, HWP were not included in the reporting in CP1. The paragraph in question merely explains the consequences of the assumption of instantaneous oxidation (i.e. carbon pool inflow equals carbon pool outflow and/or the carbon pool remains stable). The statement in question is thus not incorrect. However, we introduce quotes of 16/CMP.1 and GPG-LULUCF in order to improve clarity.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_086	Wakelin, Stephen	2.8	5089	5091	A party cannot use T1 if the FMRL is based on a projection, so whatever data they use is by definition "transparent and verifiable"?		Noted	Countries using a projected FMRL did include estimates on HWP contribution, which, by decision 2/CMP.6 have been subject to a technical assessment (See section 2.7.5.1) applying criteria as set out in the Annex of Decision 2/CMP.6.
2h_E_087	Wakelin, Stephen	2.8	5092	5092	EDIT no need to put "shall" and "shall be" in quotes each time		Accept	We remove quotation marks as suggested.
2h_E_088	Kasimir Klemetsson, Åsa		5105		Instantaneous oxidation, must be an immediate emission, but not from the HWP pool, this may be clarified.		Reject	Please note the principles of 16/CMP.1 and see the first paragraphs of section 2.8.2 (lines 5074 ff.). No further clarification is required.
2h_E_089	Federici, Sandro	2.8	5106	5107	I guess that here you should say also that whether a country applies its country-specific classification of HWP should ensure that no-one of the category accounted for is used for energy production.		Reject	Not required, please see guidance in section 2.8.4.1.
2h_E_090	Wakelin, Stephen	2.8	5107	5108	Why not just say that emissions from HWP in solid waste disposal sites are NOT accounted for, as Durban says?		Reject	The Decision 2/CMP.7 forms the basis for the guidance, and text in paragraph 32 states that "where carbon dioxide emissions from HWP in SWDS are separately accounted for, this shall be on the basis of instantaneous oxidation". Please see also lines 5081-5083.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_091	Wakelin, Stephen	2.8	5111	5112	Is there guidance as to when country-specific information is deemed good enough to replace Tier 2?		Noted	Decision 2/CMP.7 paragraph 30 states that "a Party may use country-specific data to replace the default half-lives specified above, or to account for such products in accordance with the definitions and estimation methodologies" as set out in section 2.8.4 "and any subsequent clarifications agreed by the Conference of the Parties, provided that verifiable and transparent activity data are available and that the methodologies used are at least as detailed or accurate as those prescribed above." The requirements to meet good practice when using country-specific information is explained in detail in section 2.8.4. For further guidance on potential uncertainties related to the use of Tier 3, please see also Section 2.8.6.
2h_E_092	Federici, Sandro	2.8	5113	5113	Here you should also state that, under FM, countries that have a projected reference level shall apply tier 2 (and then provide guidance to ensure that transparent and verifiable data are collected by those countries)		Reject	Guidance on the selection of the correct tier method is provided in Section 2.8.1. Please see lines 4719-4721 and Fig. 2.8.1 which clarifies that in case of a projected FMRL tier 2 or tier 3 methods apply. Including the suggested sentence would not be consistent with Decision 2/CMP.7 as countries could still apply Tier 3 methods, and, additionally would create redundancies with section 2.8.1 of this guidance.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_093	Federici, Sandro	2.8	5119	5124	I do not understand the second element of the equation 2.8.5. My understanding is that also the HWP produced in the year, Inflow(i), is subject to decay so that only a portion of the annually produced HWP is in the pool at the end of the year (or at the beginning of the following year); my assumption therefore is that HWP goes in the pool continuously during the year so that is possible to simplify the calculation by assuming that the whole Inflow(i) stay in the pool half year. Whether my assumption corresponds to what the authors have implemented here, the element in the square brackets should be $e^{-k/2}$ or $\exp(-k/2)$, otherwise the authors should provide explanation on which assumption has been done whose mathematic formulation is the current text in square brackets.	Attachment_2h_E_093&105	Reject	Please consider that Equation 2.8.5 shall be applied in line with Decision 2/CMP.7 provided the requirements as defined in paragraph 29 are met. For further clarification please see the included reference (Pingoud and Wagner 2006, Equations 5-7).
2h_E_094	Galinski, Wojtek	2.8.3	5119	5123	Equation 2.8.5: This equation is still dimensionally inconsistent. Please see my remarks to FOD.		Reject	Please see line 5127 where it is stated that <u>k is to be "given in units yr⁻¹".</u> (see also Footnote 4 including a reference to 2006 IPCC GL). Please also consider that Equation 2.8.5 shall be applied in line with Decision 2/CMP.7 provided the requirements as defined in paragraph 29 are met.
2h_E_095	Federici, Sandro	2.8	5140	5142	However, to start from 1900 would be almost impossible for many countries since FAOSTAT provides data on import and export of HWP since 1961. I guess you should say that and you should say that it is good practice to start from 1961.		Reject	As stated in the paragraph in question, "application of FOD in the context of the Decision 2/CMP.7 [i.e. Equation 2.8.5] necessitates a differentiated approach to enable HWP accounting associated with the different forest activities." Further clarification on how to estimate changes of the historic HWP pool are provided in the subsequent paragraphs including Equation 2.8.6.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_096	Wakelin, Stephen	2.8	5151	5153	FOD is fine for discards that are "burned, composted or transferred to SWDS", but not for recycled products. Is there guidance dealing with recycled products?		Reject	No matter whether products have been produced from new or recycled fibre, the time of discard from the pool as described in the sentence in question only depends on the service life (i.e. half-life in case of FOD, please see also Section 2.8.3.2 and 2.8.4.2) of the particular product. Please also note that products from recycled fibre always appear as NEW products in the statistics, e.g. FAO.
2h_E_097	Federici, Sandro	2.8	5157	5159	same should be applied to FM under a narrow approach		Reject	Please follow the guidance provided in section 2.8.1.2 (Implementation of STEP 2.2) on how to treat HWP depending on the countries' interpretation of FM (In case forests providing timber to the market are not accounted for, in line with Decision 2/CMP.7, HWP originating from those lands shall not be accounted for on the basis of the provision as set out in paragraphs 29 or 30.)
2h_E_098	Wakelin, Stephen	2.8	5159	5159	"i = 1990 and C(1990) = 0".		Accept	We revise text accordingly.
2h_E_099	Nielsen, Ole-Kenneth	2.8	5160	5164	In this paragraph, it is stated that if a Party has a FMRL based on a projection they can exclude inherited emissions from before CP2. It further states that the first year to be used in equation 2.8.5 is 2013. This implicitly means that an estimate can first be made for 2013 when 2014 data are available. It is therefore not clear what would be reported in 2015 for the first year in CP2 (2013), if using this provision.		Noted	The comment that an estimate can first be made for 2013 when 2014 data are available is correct. Thus, in 2015 the number for the first year in CP2 (i.e. 2013) is available and is reported. For further details on the requirements on reporting (i.e. time schedule, etc.), please see Decision 2/CMP.8 or contact relevant authorities (e.g. UNFCCC secretariat).

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_100	Wakelin, Stephen	2.8	5164	5164	"i = 2013 and C(2013) = 0." Why would a country include inherited emissions if it is optional? They can only be a source, never a sink. Allowing for this possibility just clutters the text.		Accept	We revise text accordingly (inclusion of "i = 2013 and C(2013) = 0."). A country could decide to include inherited emissions in the HWP estimates (both in FMRL and the reporting), in order to accurately reflect what the atmosphere sees.
2h_E_101	Pingoud, Kim	2.8	5165	5165	inherit OR inherited?		Accept	We change word to "inherited".
2h_E_102	Federici, Sandro	2.8	5171	5200	you should clarify that all these guidance apply to FM only. You should also clarify that for narrow approach no needs to populate t0 since there were no FM activities before 1990.		Reject	Text in paragraphs lines 5171-5180 states that HWP activity data time series are available (e.g. from FAO, see also Section 2.8.1.1) which is relevant for countries and not just for accounting for HWP originating from FM; paragraphs below Equation 2.8.6 already mention FMRL, so no further clarification appears to be needed. As regards the treatment of HWP depending on the countries' interpretation of FM, please follow the guidance provided in section 2.8.1.2 (Implementation of STEP 2.2) (In case forests providing timber to the market are not accounted for, in line with Decision 2/CMP.7, HWP originating from those lands shall not be accounted for on the basis of the provision as set out in paragraphs 29 or 30.)

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_103	Federici, Sandro	2.8	5171	5200	you should clarify that in case of a projected FMRL the country may decide not to populate t0 since it simply accounts only for HWP produced during the second, and following, commitment period		Reject	Please see Decision 2/CMP.7 paragraph 16 "In the case the FMRL is based on a projection, a Party <u>may choose</u> not to account for the emissions from HWP originating from [...]" is already reflected in guidance text in question: "In case the FMRL has been based on a projection [...] provide information whether and how inherited emissions have been included in the HWP estimates." Please see also lines 5163 ff. "In case the FM reference level (FMRL) is based on a projection which represents a 'business as usual scenario' [...], Parties may exclude inherited emissions from before the start of the second commitment period in their estimates". Please also differentiate between <u>method to estimate the pool</u> at the beginning of CP and <u>accounting for the pool changes during CP</u> . Similar to the estimation of emissions and removals from forest carbon pools under FM, which includes in the estimation of the the initial carbon pool also trees that have been grown beforehand, the initial HWP carbon pool at the begining of the commitment period associated with FM includes products that have been produced before the commitment period.
2h_E_104	Wakelin, Stephen	2.8	5171	5180	Could state that this part is only relevant if you don't have AR data from 1990 or your FMRL was not based on a projection.		Reject	Text in paragraphs lines 5171-5180 states that activity data time series are available which is relevant for countries and not just for accounting for HWP originating from FM; paragraphs below Equation 2.8.6 already mention FMRL, so no further clarification appears to be needed.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_105	Federici, Sandro	2.8	5181	5188	If the scope of equation 2.8.6 is to make zero the carbon stock change at the first year in which the historical HWP start to be counted then the emissions calculated by the decay function in year t0 should be equivalent to the Inflow in the year t0 (minus the portion of carbon lost from the Inflow because of its decay in the year t0). Being the Inflow at year t0 equivalent to the average of the last 5 years then the equation should be (see attached word file named equation 2.8.5).	Attachment_2h_E_093&105	Reject	As regards the application of Equation 2.8.5 as described in the attachment, please note Decision 2/CMP.7 paragraph 29: "[...] accounting shall be on the basis of the change in the HWP pool [...] estimated using the first-order decay function" [i.e. Equation 12.1 IPCC 2006 GL and/or Equation 2.8.5. For further clarification please see the included reference (Pingoud and Wagner 2006).
2h_E_106	Skog, Ken	2	5182	5187	For Eqn 2.8.6 to estimate the stock at t(0) it seems you would divide the average inflow by k not the reverse as is shown. If $C(t) = C(t) (1-k) + \text{inflow}$ then $C(t) k = \text{inflow}$ and $C(t(0)) = \text{inflow} / k$. You get the same result if you start w eqn 2.8.5 by setting $C(i+1) = C(i)$ and solve for C (i). You get $C(i) = \text{inflow} / k$		Accept	This is correct. Thank you very much for pointing this out.
2h_E_107	Wakelin, Stephen	2.8	5189	5189	Sentence does not make sense. Other methods are not required if FMRL is a projection - $C(2013) = 0$.		Reject	Please see Decision 2/CMP.7 paragraph 16 "In the case the FMRL is based on a projection, a Party may choose not to account for the emissions from HWP originating from [...]". Inherited emissions therefore could be included in estimates for FMRL (please see also answer on comment 2h_E_100). As only in case of a projected FMRL inherited emissions cancel out in the accounting, other methods could be applied.
2h_E_108	Wakelin, Stephen	2.8	5195	5197	I suppose if FMRL is a projection you can still choose to include inherited emissions, in which case you should say how they were included.		Accept	This is correct.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_109	Pingoud, Kim	2.8	5203	5203	Consider adding: converted into emissions in GgCO ₂ yr-1 by ...		Reject	Please note that changes in the carbon pool (i.e. carbon stock changes, see Decision 2/CMP.7 paragraph 29 "accounting shall be based on the changes in the HWP carbon pool") may result in emissions <u>or</u> removals (i.e. in case the carbon pool increases). Please see also KP and principles as set out in Decision 16/CMP.1.
2h_E_110	Bianchini Junior, Irineu		5214		[Mg C m-3] I suppose.		Accept	This is correct. Thank you very much for pointing this out.
2h_E_111	Galinski, Wojtek	2.8.3.1	5214	5215	Table 2.8.1: This is not "oven dry density"		Accept	This is correct. Thank you very much for pointing this out.
2h_E_112	Gao, Qingxian	2	5214	5215	the suggestion is to provide a range of default value instate of a fixed default value.		Reject	Default values by definition are not provided as a range.
2h_E_113	Nielsen, Ole-Kenneth	2.8	5214	5215	Table 2.8.1 presents densities and carbon content on an oven dry basis. However, the conversion factor is reported on air dry basis.Since the conversion factors in the table precisely corresponds to a multiplication of the density and carbon content, there seems to be an error either in the column heading or in the calculated conversion factors. Furthermore, it would be helpful to include guidance on converting from e.g. air dry basis to oven dry basis.		Accept with modification	The headings have been changed and now reflect the correct units. As regards the proposal to include guidance on converting from air dry basis to oven dry basis, this is not needed for the purpose of this guidance.
2h_E_114	Pingoud, Kim	2.8	5214	5215	Table 2.8.1: Veneer sheets, Carbon fraction = 0.5. Isn't there any glue in veneer sheets?		Reject	There is not glue being used in veneer sheet. For further clarification of definitions of subcategories of wood-based panels (i.e. including veneer sheets) please see FAO 2010 as stated in line 4820 in section 2.8.1.1.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_115	Ambulkar, Archis	2	5216		Term UNECE needs to be defined here.		Accept	We revise text accordingly.
2h_E_116	Pingoud, Kim	2.8	5239	5240	Table 2.8.2: Somewhere in the text should be mentioned that, when the activity data are taken from the FAO statistics, the half-life of paper means only the half-life of the actual paper product in the statistics, not the half-life of the wood fibres being the feedstock of recycled paper. Recycled paper grades have to be considered as NEW products with their own half-life. Otherwise an overestimate of the paper product pool will follow.		Accept	This comment would be correct, if the commodity "paper and paperboard" included the commodity "recovered paper". However, recovered fibre as included in the commodity "recovered paper" is feedstock for the production of the commodity "paper and paperboard". Thereby, any product included in the commodity "paper and paperboard" (i.e. including graphic papers; sanitary and household papers; packaging materials, etc, see definition in lines 4821 ff.) including recycled fibre, shows up as NEW product as suggested by the comment.
2h_E_117	Wakelin, Stephen	2.8	5243	5243	HWPs exported to a particular country may be a small proportion of the importing country's consumption, so the weighted half life they are using may not be appropriate for HWPs imported from any particular country. Better to say that Parties are encouraged to use country-specific half-lives appropriate to the end uses of exported HWPs in the importing country".		Accept with modification	Use of country-specific half-life information both for domestic and/or exported HWP constitutes a Tier 3 approach. Guidance on how to derive and apply those is given in Section 2.8.4.2 (see especially Table 2.8.3), where we added text in the light of the comment.
2h_E_118	Federici, Sandro	2.8	5246	5494	Timber recycling is an increasing activity that has a relevant impact on the residence time of carbon stock in the HWP pool (see for instance http://www.woodrecyclers.org/recycleintro.php). However, there is not a clear description, under tier 3, methods of this activity and on how this activity impacts the residence time of carbon stocks within the HWP pool, and therefore on how to deal with where data on recycling are available.		Reject	Recycling has no implications on the residence time (i.e. half-life or service life) of the particular product (i.e. in this case paper). For example, graphic paper being used for a magazine produced from either recycled fibre (being included in the commodity item "recovered paper") or from virgin fibre, do not have different half-lives. These are rather determined from other factors, see Example box 2.8.1 in section 2.8.4.2.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_119	Tonosaki, Mario	2.8.4	5246		<p>In Japan, more than 70% of particle board's raw material is recycled chip from demolition timber etc. To estimate domestic wood ratio of demolition timber is almost impossible because there is no fixed methodology and investigation cost is too high. This material recycling costs more than energy recycling and land filling, and needs more efforts also. Material recycling contributes CO2 reduction by carbon stock change and forest resources saving.</p> <p>Furthermore, the energy recycling of waste particle board can offset processing energy of PB. It is effective for mitigation policy to give positive incentive for material recycling.</p> <p>In this section 2.8.4, recycled chip for material recycling is to be mentioned and it should be treated as domestic wood for HWP contribution.</p>		Reject	<p>This guidance provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in the decision 2/CMP.7 and as specified in the comment. The guidance implements this by calculating a share of feedstock from domestic sources remaining within the country as against the overall availability of feedstock used for subsequent processing within the country. In order to clarify the relation between different commodities along the process chain (feedstock and or product thereof) Figure 2.8.3 is included in section 2.8.1.1. showing that e.g. "wood chips" are not covered in the commodity of "particle board", though "particle board" could include recycled wood chips as well in its composition. For further clarification please see the definitions and the explanation of wood flows in section 2.8.1.1 or see FAO 2010 as outlined in line 4820. Also under a Tier 3 method, recycled chips are not covered by the HWP categories specified by Decision 2/CMP.7 (paragraphs 29 and 30) and its inclusion would lead to double counting. Thus the request within the comment can not adopted.</p>
2h_E_120	Wakelin, Stephen	2.8	5272	5276	<p>Use the same wording if referring to the same thing i.e. "default HWP commodities or their sub-categories" for both (i) and (ii).</p>		Accept with modification	<p>In this case, "disaggregated commodity items" represents a greater level of detail, such as "sawnwood made of beech of a certain dimension". In order to improve clarity of the text, we add an example.</p>

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_121	Wakelin, Stephen	2.8	5295	5295	(Representative example). Phrases starting "In case..." have been used throughout the section but are not standard English. Line 5295 would be better as "In the case of inventory methods,..." or better still as "If inventory methods are used, no procedure...". Line 5304 would be better as "In cases where a Party applies..." or better still as "If a Party applies...".		Accept	We revise text accordingly.
2h_E_122	Wakelin, Stephen	2.8	5325	5325	Forest Products Laboratory (2010). The link in the Reference list seems to be broken.		Accept	We revise text accordingly.
2h_E_123	Wakelin, Stephen	2.8	5371	5374	"Increasing accuracy" by using broader HWP categories doesn't seem logical. It probably does make sense in terms of transparency and efficiency.		Reject	The guidance text does not suggest that the accuracy increases by using broader HWP categories, it rather implicates that differentiating too many HWP categories in combination with varying emission factors (i.e. service life values) may lead to reduced accuracy.
2h_E_124	Federici, Sandro	2.8	5483	5483	In the IPCC guidelines tables usually report factors to be used by Parties as default. Considering that table 2.8.3 is a simple example it would be better to provide it in a box to avoid that countries may consider values reported in table 2.8.3 as default values		Reject	The text clearly indicates that Table 2.8.3 is introduced as an example on how to derive country-specific half-life for HWP categories (line 5470). This is reflected also in the heading of this section 2.8.1.2 dealing with country-specific methods (i.e. Tier 3, which by definition does not use default values).

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_125	Wakelin, Stephen	2.8	5484	5484	This section should discuss exported raw materials (logs, pulp and wood chips). It is reasonable to assume that exported pulp (for which both quantity and value are known) will be converted to paper - there is no reason to exclude this from accounting. Exported chips could be burnt, converted to panels or converted to paper, but there is likely to be information indicating which is the case or unit prices strongly suggesting which is the case. Assuming that exported logs will all be burnt rather than converted to HWPs is not sensible - it should be possible for countries to include exported logs in accounting provided there are reasonable data/assumptions to support this. In many cases the data and assumptions available will be no worse than those used elsewhere in KP reporting, so it doesn't make sense to revert to instantaneous oxidation.		Reject	Chapter 2.8 provides guidance including a default method (please see section 2.8.1 and 2.8.3) for estimating HWP contribution originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories as specified in Decision 2/CMP.7 (see paragraph 29: sawnwood, wood panels and paper). To the knowledge of the authors, in general, there is no (transparent and verifiable) information available on exported materials being used as feedstock for the subsequent processing in export markets. This differs from country to country and from year to year. Furthermore, no general source of information exists which fractions of those materials originate from the particular forests accounted for under Articles 3.3 and 3.4 in the export country on an annual basis. However, the guidelines state in lines 4900-4904 (Section 2.8.1.2): "If detailed and representative information on the composition of feedstock and the associated wood flows is available for these domestically produced HWP commodities, countries are encouraged to use this country-specific information to estimate the fraction of feedstock from domestic harvest for HWP production and apply Tier 3."

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_126	Wakelin, Stephen	2.8	5486	5487	Same comment as line 5243: Better to say that Parties are encouraged to use country-specific half-lives appropriate to the end uses of exported HWPs in the importing country. Country-specific half lives used in the importing country may not be suitable.		Reject	Decision 2/CMP.7 footnote 6 specifies that ""In the case of exported HWP, country-specific data refers to country-specific half-lives and HWP usage in the importing country." Thus, the use of country-specific half-life does not depend on the end-use of the exported HWP category. Furthermore, to the knowledge of the authors, in general, there is no method available on how to derive transparent and verifiable information on the use of exported materials as feedstock for the subsequent processing in export markets and/or their subsequent end-uses. However, the guidance provides in Table 2.8.3 an example on how to derive country-specific half-life information for HWP categories depending on market share (i.e. end-uses, such as construction sector). This is why the suggested change could not be implemented.
2h_E_127	Wakelin, Stephen	2.8	5488	5491	Hard to follow this sentence. "...in case..." should be "...in cases where...". Is it saying that if country A exports LVL to country B, but country B includes their domestically-produced LVL in a separate sub-product "Engineered beams", then country A cannot account for their LVL exports?		Accept with modification	The sentence is revised in order to improve clarity. The assumption that country A in the given example could not account for LVL is not correct, as country A could still apply default half-lives (given that exported HWP category is covered by Decision 2/CMP.7, which is the case in this example) and account for the exported LVL.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_128	Federici, Sandro	2.8	5495	5582	Section 2.8.5 does not implement the option, provided in paragraph 16 of the annex to decision 2/CMP.7 (second sentence), that parties that do have a projected FMRL may exclude historical HWP from their accounting. More in general the entire section on HWP (2.8) gives not guidance to countries on how to implement that option. This missing element make the entire section 2.8 not fully consistent with the legal text of decision 2/CMP.7 and its annex.		Reject	Section 2.8.5 is on consideration of the HWP pool in FMRLs and does not give guidance on the methods to estimate HWP contribution (i.e. Tier 1, 2, 3). Furthermore, please see lines 5515 ff. and/or section 2.8.3 (e.g. lines 5163 ff.: "In case the FM reference level (FMRL) is based on a projection which represents a 'business as usual scenario' (See Sections 2.7.5.1 and 2.8.5), Parties may exclude inherited emissions from before the start of the second commitment period in their estimates", including detailed guidance on how to implement (i.e. calculate) this provision.
2h_E_129	Iversen, Peter Aarup	2.8.5	5503	5554	We should have an example with 1990 as FMRL. This will look different for the calculation of the HWP contribution for the year 1990.		Reject	Sections 2.8.3 and 2.8.4 give detailed guidance on how to estimate HWP contribution in line with decision 2/CMP.7 using Tier 2 or Tier 3 methods (i.e. including historic HWP contribution such as for the year 1990). General guidance on the treatment of historical FMRL based on 1990 is provided in section 2.7.5 as referenced in the text.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_130	Federici, Sandro	2.8	5504	5505	this last sentence is not correct (indeed HWP contribution is estimated at tier 1) and is in contrast with the legal text of decision 2/CMP.7 that makes mandatory the reporting of the HWP pool. I suggest to delete this sentence		Reject	Please also note 2/CMP.7 paragraph 28 states that "Accounting <u>shall</u> be on the basis of instantaneous oxidation." At the same time paragraph 29 states that accounting <u>shall</u> be on the basis of the change of the HWP pool (i.e. Tier 2) " <u>provided that transparent and verifiable activity data for the HWP categories specified</u> " are available. Please see guidance in section 2.8.1 and 2.8.2 for further explanation (inter alia as referenced in the sentence in question). The guidance provided thus does not contradict any of the text in Decision 2/CMP.7. Please see also guidance in Section 2.8.2.
2h_E_131	Federici, Sandro	2.8	5508	5508	box 2.7.3 reports only 3 approaches. Further, only approach 2 (base year) allows to use instantaneous oxidation in the FMRL		Accept with modification	Text is redrafted in the light of the comment in order to improve clarity.
2h_E_132	Wang, Chunfeng	2	5652	5653	I don't know where the reported values between -25% to +5% come from, I suggest deleted this figure if reference cannot be provided. Otherwise, reference should be added.		Accept	This represents an expert judgment of the authors (i.e. statistical office of UNECE/FAO); the text is amended accordingly.
2h_E_133	Tsutomu, Takano	2.8.6	5653	5653	You should provide a reference for "...the reported values between -25% to +5%."		Accept	This represents an expert judgment of the authors (i.e. statistical office of UNECE/FAO); the text is amended accordingly.
2h_E_134	Lund, H. Gyde	References	7550	7550	Does the author have a last name other than 'A'? I think this may be a truncated repeat of reference at 7517-7518.		Accept	We revise text accordingly.
2h_E_135	Lund, H. Gyde	References	7551	7572	Repeats the same references given in lines 7519-7547.		Accept	We revise text accordingly.

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ID	Expert (Last Name, First Name)	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' Action	Authors' note
2h_E_136	Tsutomu, Takano	2.8.4			In case recycled chips from demolition timbers were reused for raw material of particle board, it difficult to estimate domestic wood ratio of demolition timbers. Material recycle of them contributes CO2 reduction by carbon stock change. It should show the way to evaluate the recycled chips.		Reject	This guidance provides a default method to identify HWP originating from forests that are accounted for under the particular forest activities, taking into account the requirement of availability of transparent and verifiable activity data for the HWP categories. The guidance implements this by calculating a share of feedstock from domestic sources remaining within the country as against the overall availability of feedstock used for subsequent processing within the country. In order to clarify the relation between different commodities along the process chain (feedstock and or product thereof) Figure 2.8.3 is included in section 2.8.1.1. showing that e.g. "wood chips" are not covered in the commodity of "particle board", though "particle board" could include recycled wood chips as well in its composition. For further clarification please see the defintions and the explanation of wood flows in section 2.8.1.1 or see FAO 2010 as outlined in line 4820. Also under a Tier 3 method, recycled chips are not covered by the HWP categories specified by Decision 2/CMP.7 (paragraphs 29 and 30) and its inclusion would lead to double counting. Thus the request within the comment can not adopted.