

<Review comments by governments on Second Order Draft of KP Supplement: Sections 2.9-2.12>

ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
4_G_001	Canada	2.9	5696	6297	Throughout this section, "soil organic carbon" and "soil carbon" have been used exchangeably. Because "soil carbon" may also include "soil inorganic carbon", for clarity, soil organic carbon should be used throughout.		Accept	
4_G_002	EU	2	5706	5709	Recommending to include perennial croplands that meet the threshold criteria for forest under CM or FM as good practice contrasts with the statements made line 345ff, where it is stated that this practice has been accepted during the UNFCCC review process. In particular, it is not excluded that any such land previously declared as FM could be declared under CM in the second commitment period. Also see lines 359 to 361 for reporting and accounting for loss of organic carbon.		Accept with modification	The issue of this practice by some countries is covered in Chapter 1, where it is noted that countries which continue this practice in the second period should provide additional information about the effect on emission and removals reporting.
4_G_003	Australia	2	5713	5716	This sentence as written doesn't connect to discussion in rest of paragraph. Assuming countries have only used forest thresholds to define forest they are able to allocate orchards etc to FM or CM because Article 3.4 activities are based on land use not land cover. The fact that some countries have already included a land use overlay in the forest definition just simplifies the allocation so not clear why this statement needs to be included. The key point that really needs to be made here is that if countries have used the land use overlay in their forest definition to exclude the orchards etc they cannot then include these lands in FM or in A/R.		Accept with modification	The text was revised to emphasize that countries must avoid double counting of lands and emissions/removals if they include orchards (or other lands that meet the definition of forest) under CM or GM.
4_G_004	EU	2	5719	5719	Instead of "accounting" the term "reporting" would appear to be better here.		Accept with modification	rather than repeat the word "report" in the sentence, suggest that we use "estimation" instead of "accounting".
4_G_005	EU	2	5724	5727	The logic of the sentence is not clear. Inter-annual variabilities would only be from sources not related to management practices would occur when data from annual surveys were used. This is unlikely to be the case. Instead, the effects of disturbances from sources other than management practices would be taken into account as a separate item.		Reject	What is being accounted are anthropogenic emissions and removals, not emissions and removals resulting from natural disturbances or resulting from inter-annual variability. Tier 2 (country-specific coefficients) or Tier 3 (modelling) methods can be used to estimate management influences on emissions and removals independently of disturbances from inter-annual variability.
4_G_006	Australia	2	5725	5727	Should include a cross reference to the Tier 3 with and without management change approach outlined in section 2.3.5.		Accept	Amend line 5727 to read: "More information about how to use higher tier methods to estimate management effects is provided in Sections 2.3.5 and 2.9.4 of this report."
4_G_007	EU	2	5727	5728	Input Factors are also part of the process but are not specified They could at least be mentioned here and covered at a later stage.		Reject	It is unclear what "process" is being referred to in this comment - the line numbers may not be correct.
4_G_008	EU	2	5729	5729	The term "land type" is neither explained nor in line with IPCC terminology. Suggested to use a suitable term.		Accept	Suggest deletion of 'type'.
4_G_009	EU	2	5729	5729	The procedure for estimating CO2 emissions for CM follows the procedure for estimating changes in SOC stocks. The areas are stratified according to climatic regions and soil type. The delineation of areas associated with CM can be performed either before the climate region / soil type stratification or after. For the areas associated with CM the management practices are identified.		Accept	
4_G_010	EU	2	5742	5742	One may use "crop land" instead of just "crop", since it refers to an area rather than a type of crop.		Accept	Replace 'Crops' with 'Croplands'
4_G_011	EU	2	5743	5744	The sentence is repeated from 5708-5709. One occurrence could be removed.		Reject	Starting at line 5742, the authors outline steps for estimating emissions and removals from croplands, whereas the similar text in lines 5708-09 provide background information and context. The repetition helps to emphasize the key point that land cannot be included in more than one activity.

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4_G_012	EU	2	5753	5753	One should stratify by climate region and soil type for mineral soils. Management practices at least on tillage need to be identified as well as the level of input factors.		Accept	For mineral soils, the text suggests that land is stratified by climate and other relevant biophysical characteristics of the land, which includes soil type.
4_G_013	Australia	2	5767		replace "may" with "will"		Accept	
4_G_014	Japan	2.9.2	5776	5777	The sentence, "this includes also lands which are no longer managed as cropland nor reported under any other activity under the Kyoto Protocol (a)" should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is account for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept with modification	Will amend the text to reflect what was in the 2003 GPG.
4_G_015	Japan		5778	5779	The words, "but reported under another activity under the Kyoto Protocol" should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept with modification	Will amend the text to reflect what was in the 2003 GPG.
4_G_016	Japan		5790	5792	In the figure, the words, "now included in other Article 3.3 or 3.4 activity" for area (b) should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept with modification	Will amend the text to reflect what was in the 2003 GPG.
4_G_017	Netherlands	2	5802	5807	It would be useful to include a box explaining how deal with the 20 year back calculation when it is not possible to retrieve or estimate data by linear extrapolation. The text box could also address situations with highly dynamic land use and land management changes (in intensive agriculture e.g. in Western Europe) where land use will change frequently and will not likely be stable for 20 years		Accept with modification	The text was simplified for clarification so that an explanation box was not deemed necessary,
4_G_018	EU	2	5811	5811	Suggested modification: "The duration of the impact of management practices on SOC stocks may differ from the 20 years used as a default to reach a new equilibrium."		Accept	
4_G_019	EU	2	5822	5822	The term "management activities" is not consistent. One may use "management practise", which seems to be meant here.		Accept	
4_G_020	EU	2	5824	5828	The concept introduced here is somewhat out of context. Move to Tier 2, after line 5985.		Reject	It is correct that the text in question does not deal only with the base year, but it would not be appropriate to move it to the section on Tier 2 approaches, as it applies more broadly.

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4_G_021	EU	2	5836	5836	The term "each land" is not defined. What is probably meant here is a land management unit in the agricultural sense, or a land parcel. The passage is an interpretation of Method1 or Method 2. To avoid any confusion one may simply refer to the relevant passages under Chapter 2.2.2.		Accept	Delete 'each'.
4_G_022	Australia	2	5841	5848	include a cross reference to section 2.4.1 Time series consistency where this is an example of the transition survey given.		Accept with modification	The reference to section 2.4.1 is provided at the end of the paragraph.
4_G_023	EU	2	5841	5841	To demonstrate that land has remained continuously under a management practice should not be restricted to be good practice only when using default values ("default values" seem to signify Tier 1).		Reject	The Tier 1 'default' methods were developed based on an assumption of continuity of practices for 20 years. For higher tiers, it is possible to develop factors that reflect emissions and removals where there has not been continuity of the practices. This is reflected in the statement in lines 5846-5848 and the following paragraph.
4_G_024	EU	2	5847	5847	May use "... transitions of management practices...".		Accept	
4_G_025	EU	2	5854	5855	"relevant to subdivision" could be rephrased. For example: "...criteria that could be used to set up a stratified sampling scheme."		Accept	
4_G_026	EU	2	5856	5856	Suggested to modify: "... typical crop rotation systems...".		Accept	
4_G_027	EU	2	5863	5863	Suggested to use "crop rotation system".		Accept	
4_G_028	EU	2	5865	5865	Perennial crops, such as orchards, are not generally part of a "cropping system". They can be part of a farming system, but this is not of relevance here. If something else is meant here it should be more clearly stated.		Accept	Change cropping system to farming system.
4_G_029	EU	2	5869	5871	The sentence is a bit convoluted (is CM converted to FM or the other way round) and the meaning may be lost. Could be rephrased.		Accept with modification	Agree that sentence is convoluted. Replaced with the following: Emissions and removals resulting from conversion of cropland to FM to CM due to the harvest and conversion of forest plantations to non-forest land could be reported under carbon equivalent forest conversion according to the Decision 2/CMP.8
4_G_030	EU	2	5872	5878	Methods of identifying crop land could be moved to a place after the Steps specified as good practice (before line 5758).		Accept	
4_G_031	EU	2	5885	5885	C stocks are not estimated for organic soils (use emission) only for mineral soils.		Accept	Reword: Annual changes in organic carbon stocks of mineral soils and emissions and removals in organic soils
4_G_032	EU	2	5897	5897	Same as line 5885.		Accept	
4_G_033	EU	2	5938	5938	"...the main carbon flux..." soil not needed here.		Accept	
4_G_034	EU	2	5939	5939	"...changes in organic carbon in the soil." first soil is not needed, second is singular (not soils).		Accept	
4_G_035	EU	2	5941	5941	Here the term "soil" is needed: "Net changes in soil organic carbon..."		Accept	
4_G_036	EU	2	5955	5955	The Guidance does not assume continuous management practices for 20 years. It assumes that a new equilibrium of SOC stocks is reached after applying a practice continuously for 20 years.		Accept	Reword: This guidance assumes a new equilibrium soil carbon stock is achieved after 20 years of practice. (The concept applies to the stock change factors provided in Table 5.5, the default reference soil organic carbon stocks for mineral soils given in Table 2.3 of the 2006 IPCC Guidelines and the updates provided in Chapter 5 of the Wetlands Supplement.)
4_G_037	EU	2	5962	5963	The sentence leads to ambiguity with respect to the intended use of Tier 1. One may replace it with the sentence in Figure 2.9.2: A Tier 1 method can be used when data to calculate regional or country-specific carbon stock changes from CM are not available and when CO2 emissions from CM are not a key category."		Accept	

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4_G_038	EU	2	5966	5971	Figure 2.9.1 To some degree the decision tree inverts the logic of finding the appropriate Tier level for estimating C stock changes in mineral soils under CM. Figure 2.4 of the 2006 IPCC Guidelines leads specifically from higher to lower Tier levels, while Figure 2.9.1 starts with the data criterion for Tier 2. Both have in common that the deciding factor of whether to use Tier 1 or a higher Tier, i.e. is CM a key category, appears late in the process. A significant difference is that in Figure 2.9.1 criteria for separating Tier 2 from Tier 3 are given. Problems are: If Figure 2.4 of the 2006 IPCC Guidelines is changed it would be better to follow the logic of Figure 1.2 or 1.3 of the 2006 IPCC Guidelines with "Is CM key category" as the first decision rule. The wording of the criteria to separate Tier 2 from Tier 3 (calculate dynamic or geographically explicit) is not as such mentioned in the framework of the Tier structure in the 2006 IPCC Guidelines. Suggested is to remove the Figure or modify the structure and the content of the criteria for separating between Tier 2 and Tier 3.		Accept with modification	The figure was modified to reflect the purpose of moving toward higher tiers (improved consistency, comparability, completeness, accuracy and transparency) and to emphasize that a country should only move to a higher tier (e.g., tier 2 to tier 3) if it will produce better estimates in those terms. Figure 2.9.1 updates figure 4.9.2 of Chapter 4 of the 2003 GPG, not figure 2.4 of the 2006 IPCC Guidelines.
4_G_039	EU	2	5974	5974	Tier 1 does not assume continuity of a management practice (see 5955). Suggested to rephrase sentence.		Accept	Change 'methods' to 'factors'
4_G_040	EU	2	5987	5987	Remove word "reliable". This is not necessarily the case. They could be more applicable.		Accept	replace reliable with applicable
4_G_041	EU	2	5997	5998	Tier 2 may replace the 20 year default of continuous practice to reach a new equilibrium and / the linear annual change used under Tier 1.		Accept	not clear what change to the text is required, as the comment echoes the text in 5998.
4_G_042	EU	2	6006	6006	It is the first time that Input Factors are mentioned. They should have been explained in previous sections.		Accept	delete input factors text in parenthesis.
4_G_043	Germany	2	6016	6022	Please provide additional guidance how to verify that the methodology does not over- or underestimate emissions/removals.		Reject	The guidance is provided in the rest of the paragraph, i.e., stock change factors should be based on experiments sampled according to the principles set out in the IPCC Guidelines which should be used only if they are more appropriate than the default values; models used to produce factors should be verified and confidence limits or uncertainty estimates should also be estimated.
4_G_044	EU	2	6030	6030	"Tracked" may be the wrong term here, since it can be associated with an actual measurement. Rather use "followed" when carbon stock changes are based on a model.		Accept	replace tracked with estimated.

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4_G_045	Australia	2	6036	6079	Box 2.9.3: What is the key message that this text box is trying to articulate? it seems to be mixing up issues of discerning discontinuity of practice under reporting method 1 and using tier 1 estimation methods to reflect these changes making it very difficult to understand. In relation to reporting method 1 the key message appears to be that assuming continuity of practice is likely to result in overestimation of removals. What is missing is a statement to the effect that at a minimum countries need to develop practice transition categories (eg through survey) for use with reporting method 1. Is the second half of the box then trying to say that it is possible to use tier 1 methods with the transition information (rather than spatially explicit management change data) to estimate emissions and removals?? line 6049 do you mean "The lack of spatially explicit data on continuity of practice..." perhaps better so say to something like "It is possible to use Tier 1 methods to reflect the effect of discontinuous practices. To illustrate..." lines 6063-6066: What this section is trying to say? Should it just say " This example illustrates that Tier 1 methods can be used to estimate emissions and removals from discontinuous practices." lines 6067-6068: It would be clearer to say "If there is knowledge about discontinuous CM practices on land parcels and country specific data on the effects on soil carbon changes, it is good practice to use higher tier methods".		Accept with modification	The box was updated to show a how both reporting methods (1 and 2) can be used to estimate emissions and removals if a practice is discontinuous.
4_G_046	EU	2	6040	6040	Suggested to modify to "... because of a lack in availability..."		Accept	
4_G_047	Netherlands	2	6069	6078	This graph is probably not correct. When a field would be under no-tillage (NT) and is ploughed in a certain year (FT), there should be a decrease in soil carbon. The current graph suggests that in a year with FT, the soil carbon remains the same, but in reality there will be a decrease. This would also affect the time period for reaching the equilibrium		Reject	References are provided that support the finding that a single tillage can result in no decrease in soil carbon.
4_G_048	Australia	2	6085	6117	Compare with 6177-6181 - tier 2 methods for organic soils. Must be consistency in treatment between mineral and organic soils when it comes to methodological choice and method development. Need to be consistent with treatment of tier 2/3 under organic soils.		Accept with modification	Updates were made to make the sections more similar.
4_G_049	EU	2	6097	6097	For "reliable" see above. Values may be more specific to account for national or regional situations, but they are not necessarily more reliable.		Accept	
4_G_050	EU	2	6105	6106	The use of carbon stock change factors is not really foreseen for Tier 3 methods. The 2006 IPCC Guidelines state under 5.2.3.1: "Tier 3 approaches may use dynamic models and or detailed soil C inventory measurements as the basis for estimating annual stock changes." Better to use this phrase here.		Accept	Reword as: For mineral soils, Tier 3 approaches may use dynamic models and or detailed soil C inventory measurements as the basis for estimating annual stock changes. Tier 3 methods may involve the use of country-derived carbon stock change factors which may be calculated using complex models.
4_G_051	EU	2	6123	6123	The term "land-use" appears frequently, but has a wider connotation than is fitting in this context. Rather when estimating soil C stock changes from default values one may refers to a "land use type", which is part of a land use system.		Accept	replace land use with land use type.
4_G_052	Netherlands	2	6130	6130	It is unclear which FAO are referred to. It would be useful to indicate more explicitly which potential data sources are meant.		Accept	add within parenthesis: World Census of Agriculture, FAOSTAT.

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4_G_053	Japan	2	6149	6151	A concept of conservative estimate only appears here. The principle of the other chapters throughout KPSG is avoiding over nor under- estimation. Clear explanation is necessary why a concept of conservative estimate is applicable only for Tier.2 in the section of Choice of management data for mineral soils.		Accept	delete the sentence from 6151.
4_G_054	EU	2	6166	6166	Better: oxidation of organic material.		Accept	
4_G_055	Japan	2	6168	6181	CH4 emissions from ditches are mentioned, however, it is not clear this CH4 emission should be included in Tier.1 or Tier.2 calculation. Please add instruction under Tier.1 and 2 how parties should treat CH4 emissions from ditches.		Accept	updates by Wetlands Supplement mentioned with reference to footnote 19.
4_G_056	EU	2	6177	6177	Term "reliable". Could be "exhaustive" or simply: "If country-or region-specific data..." Reliable is fine in line 6178.		Accept	delete 'more reliable' and replace with applicable
4_G_057	Australia	2	6179	6180	Why 'in particular drainage classes'? Please generalise.		Accept with modification	Text has been weakened, by "e.g.", "such as" instead of "in particular". According changes were made for activity data.
4_G_058	Australia	2	6237		No. This needs to be consistent with general advice about use of higher tiers in volume 1 of 2006 IPCC GLs. Replace 'it is good practice that a party' with 'Parties are encouraged to'		Accept with modification	Replaced with: If CM is a key category and in-situ above-ground woody biomass burning is significant. Parties should use either Tier 2 or Tier 3 methods.
4_G_059	Australia	2	6238		why single out burning here? The advice applies to all 'significant' sub-sources. Don't restrict. Please generalise.		Reject	The section in about woody biomass burning which is why burning is specifically mentioned.
4_G_060	Canada	2.9	6243		According to the proposed CRF tables for implementing the 2006 IPCC Guidelines, nitrous oxide emissions from nitrogen mineralized during soil organic matter losses in mineral soils should be reported under direct soil emissions in Agriculture.		Accept	
4_G_061	Canada	2.9	6249	6261	Methane and nitrous oxide emissions from field burning of crop residues are missing, and should be reported in Agriculture.		Accept	SAVANAH BURNING IS ALSO MISSING
4_G_062	EU	2	6262	6262	1. Liming may occur on other agricultural land use types, e.g. grassland, but also in forests. The phrase "irrespective of land use" could be confusing and it is suggested to remove it. 2. Is this correct? For reporting CO2 emissions from liming on land associated with CM is to be included under CM.		Accept	EMISSIONS FROM LIMING AND UREA APPLICATION ARE ALL REPORTED UNDER AGRICUTLURE
4_G_063	Canada	2.9	6290	6297	"Example 2" given here contradicts with the 2006 IPCC guidelines since nitrogen mineralized in mineral soils as a result of loss of soil organic carbon through change in land use (forestland and grassland conversion) or management (cropland remaining cropland) is accounted for nitrous oxide emissions (see Equation 11.8, Volume 4, Part 2, 2006 IPCC Quidelines).		Accept	Second example was deleted.
4_G_064	Australia	2	6304		This sentence is about identification of lands under GM. However lands under GM are already defined - see Glossary. By nominating additional activities which may have nothing to do with grazing, this sentence conflicts with the CMP decision and with the text on lines 6360-6362 which puts the issue more effectively. Suggest reconcile somehow.		Accept	The line 6304 was deleted.
4_G_065	EU	2	6307	6307	One may add that also not all areas grazed fall under GM.		Reject	Not necessary, inherent in country GM definition consistently applied.

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4_G_066	Australia	2	6312	6316	It would make more sense (and be more consistent with cropland section) if the order of sentence 1 and 2 were reversed and wording in sentence 1 modified as follows "Lands that meet the definition of forest land..... (see section 1.2 of this report). Treed areas that were established since 1990 and meet the definition of a forest land can qualify as AR and be included under this category "		Accept with modification	Section has been rewarded with reference to section 1.2 regarding forest definition consistency.
4_G_067	EU	2	6312	6324	As phrased the paragraph contains some ambiguities and contradictions. Suggest to change the text to be consistent with Section 1.2.		Accept	Now refers to section 1.2 on consistency of forest definition.
4_G_068	Australia	2	6321	6324	This sentence as written doesn't connect to discussion in rest of paragraph. The key point that really needs to be made here is that if countries have used the land use overlay in their forest definition they need to apply this consistently in decisions on whether grazing lands may be included in GM, FM or in A/R.		Accept	Now refers to section 1.2 on consistency of forest definition.
4_G_069	EU	2	6325	6325	Replace "Lands that are..." with "Areas under CM that are..."		Accept with modification	Text has undergone major changes.
4_G_070	EU	2	6338	6338	Modify to "If the same management practice was applied over a longer period the carbon stocks..."		Accept with modification	Reworded as If management practices have not changed over a long period, the carbon stocks are assumed to be at equilibrium, and hence the change in carbon stocks is deemed zero. .
4_G_071	EU	2	6340	6340	Better use stocks than pools.		Accept	
4_G_072	EU	2	6357	6357	The land referred to be "those lands" is not clear. In the example of Denmark (Box 2.10.1) emissions from GM occur on organic soils. These are due to the applied practice of draining the areas. In the process described following line 6357 land should also be separated into mineral and organic soils, not just management practices.		Accept	Reworded as: To use the proposed methodology for determining carbon stock change on those lands, the total GM area needs to be subdivided into areas of mineral and organic soils. The lands under GM are also subdivided under various sets of management practices (which may overlap both in time and space) for the base year and each of the years in the commitment period, such as those provided in Table 6.2 of Volume 4, Chapter 6 of the 2006 IPCC Guidelines.
4_G_073	EU	2	6366	6368	This paragraph could be moved before line 6312.		Accept	
4_G_074	Japan	2.10.2	6387	6388	The sentence, "this also includes lands which are no longer managed as grazing land, which are not reported under any other activity under the Kyoto Protocol (a)" should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept	See 4_G_014 under CM
4_G_075	Japan		6389	6390	The words, "but reported under another activity under the Kyoto Protocol" should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept	See 4_G_015 under CM

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4_G_076	Japan		6404	6406	In the figure, the words, "now included in other Art 3.3 or 3.4 activity" for area (b) should be removed. Since the net-net accounting rule for CM and GM has not been changed since KP1, methods for accounting should not be changed from Chapter 4 of GPG-LULUCF. Paragraph 24 of the annex to decision 2/CMP.7, "Once land is accounted for under Article 3, paragraphs 3 and 4, this land must be accounted for throughout subsequent and contiguous commitment periods," should be read as "once land is accounted for under Article 3, paragraphs 3 and 4 under a commitment period, this land must be accounted for throughout subsequent and contiguous commitment periods."		Accept	See 4_G_016 under CM
4_G_077	EU	2	6448	6448	As line 5836-5837 for CM.		Accept	See 4_G_021 under CM.
4_G_078	EU	2	6449	6451	"either" is not followed by "or". The alternative is in a separate sentence. Modify wording of sentence accordingly.		Accept	
4_G_079	EU	2	6454	6455	Same comment as for 5854-5855 for CM.		Accept	See 4_G_025 under CM.
4_G_080	EU	2	6475	6476	See previous comments on differences between inventory and monitoring surveys related to repeated sampling at same location.			Don't see previous comments, this text same as in CM
4_G_081	EU	2	6486	6486	See comment line 5885: C stocks are not estimated for organic soils (emissions) only for mineral soils.		Accept	See 4_G_031 under CM.
4_G_082	EU	2	6497	6497	Same as line 6486.		Accept	See 4_G_032 under CM.
4_G_083	Australia	2	6506		Suggest for clarity insert 'the following: ' after 'estimate'		Accept	Text has been clarified differently.
4_G_084	Australia	2	6531	6631	Compare with 6714-6718. Must be consistency in treatment between mineral and organic soils when it comes to methodological choice and method development. Need to be consistent with treatment of tier 2/3 under organic soils.		Accept	Wording is now the same between CM and GM.
4_G_085	EU	2	6537	6538	Same as line 5955.		Accept	See 4_G_036 under CM.
4_G_086	EU	2	6542	6544	Same as lines 5962-5963.		Accept	See 4_G_037 under CM.
4_G_087	EU	2	6546	6550	Same as lines 5966-5971.		Accept	See 4_G_038 under CM.
4_G_088	EU	2	6560	6562	See lines. 2738-2748. The wording of calculating a "carbon stock change factor" may lead to defining a fixed value of the factor for annual changes in C stocks from changes in C stocks, which are several years apart. This would be mathematically incorrect. The annual change in C stocks is not a factor, but the annualised difference in C stocks between two periods. To avoid any misinterpretation the wording should be modified to clarify the procedure or simply to refer, or repeat, the method presented in Equation 2.25 of the 2006 IPCC Guidelines.		Accept	Reworded as: "The annualized differences is soil organic carbon stocks between two periods change estimated using Equation 2.25 from Volume 4, Chapter 2 of the 2006 IPCC Guidelines can be used to calculate a yearly emission/removal of carbon resulting from GM activities (a carbon stock change factor) by multiplying the carbon stock change factor by the GM area to which the management change has been applied."
4_G_089	EU	2	6619	6619	"Carbon stock change factors" are not really applicable to Tier 3 methods. Its use may imply that Tier 3 methods are just a refinement of the carbon stock change factors of Tier 1 and Tier 2. However, Tier 3 uses an altogether different approach. See also comment line 6105.		Accept with modification	Reworded as: "For mineral soils, Tier 3 carbon stock change factors estimates are country-derived, and may be calculated using complex models. The carbon stock change methods models used for Tier 3 are generally more complex than those in Tier 2, taking into account soil (e.g., clay content, chemical composition, parent material), climate (e.g., precipitation, temperature, evapotranspiration), and management factors (e.g., species introduction or removal, carbon inputs, fertility amendments, vegetation utilization by grazing livestock)."
4_G_090	Netherlands	2	6644	6644	It is unclear which FAO are referred to. It would be useful to indicate more explicitly which potential data sources are meant.		Accept	"The World Census of Agriculture" was added as a reference.

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
4_G_091	Australia	2	6753	6784	These sections needs to note that where non-CO2 emissions from burning of insitu woody and grass biomass on GM lands are already reported under Savanna Burning in the Agriculture sector it should not be reported under GM to avoid double counting.		Accept	The lines 6766-6767 was deleted and "CH4 and N2O emissions from field burning of biomass burning." was added next to the line 6781.
4_G_092	Australia	2	6766		Not true. N2O and CH emissions from burning of in situ woody biomass from prescribed burning of savannas are reported under Agriculture. ALso contradicted in table 2.12.1. Please amend this paragraph.		Accept	The lines 6766-6767 was deleted.
4_G_093	Japan	2	6823	6823	Please change the paragraph ("Japan:...urban areas.") as the followings, in accordance with the latest NIR of Japan. (The definition of RV in the Japanese NIR.); "Japan: Practices for the creation of "parks and green space", "public green space", and "private green space guaranteed by administration" which have been carried out in settlements since 1990."		Accept	The original text is replaced with the text written in the supplementary document
4_G_094	Australia	2	6830	6831	It would be very helpful is this section could elaborate what should be included in the base year for revegetation. Is it the emissions and removal on lands which were revegetated between 1970-1990? Or is it the emission and removals on lands on which Article 3.4 RV activities occurred between 1 Jan 1990 and 30 Dec 1990?		Reject	There is no need to elaborate further than what is clearly written in section 2.9.2 on the base year for cropland management activities. In paragraph 8 in the annex to decision 16/CMP.1 it is stated that a Party must demonstrate that additional activities selected by her are human-induced and have taken place since 1990 (paragraph 9(a) in the annex to decision 15/CMP.1) The only requirement Parties have to address is following good practice in estimating the baseline data; i.e. neither overestimating emissions by sources nor underestimation removals by sinks, and keeping uncertainties as small as possible.
4_G_095	Australia	2	6865	6866	Emissions from liming are now included in the Agriculture sector. Text should note that CO2 emissions from liming should only be estimated for RV lands if the applied lime in not included in the Ag sector estimates.		Accept	The original text is replaced with the text written in the supplementary document
4_G_096	Australia	2	6881	6884	Emissions from liming are now included in the Agriculture sector. As such these is no good practice guidance provided for CM and GM. Text should note that "Where CO2 emissions from liming of RV lands is not included in the Ag sector estimates then emissions should be estimated using the general good practice guidances on"		Reject	This issue is addressed in comment 4_G_095
4_G_097	Canada	2.12	6938		Provide further clarity to specify that the activity only applies to wetlands drained since 1990. The current text may lead to confusion regarding if rewetting activity since 1990 can take place on wetlands drained pre 1990. Variations in text include "lands that have been drained or rewetted since 1990", "land drained/rewetted since 1990" , "lands on organic soils that have been drained and rewetted since 1990". Suggest the consistent use of either "and" or "or" when indicating drainage and rewetting activities to improve clarity.		Accept	Text has been modified

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
4_G_098	UNITED STATES	2	6938	7265	Section 2.12: Throughout this discussion, there is potential for confusion in the interpretation of "and" and "or". Drainage "and" rewetting makes sense in defining the WDR acronym because it is the inclusion of both activities. But when the text refers to lands that are being managed having been drained "and" rewetted, it gives the impression that the land was drained and possibly subsequently rewetted. Other places, the text talks about land that is drained "or" rewetted, which seems a more accurate terminology. We might suggest that "drainage and rewetting" only be used when referencing the WDR title or when the context clearly calls for it, and using "or" when the terms are used to refer to the act of draining or rewetting. This will minimize confusion.		Accept	Text has been modified
4_G_099	UNITED STATES	2	6938	7265	Wetlands section (2.12): The content seems to summarize some of the details that are contained in the Draft Wetlands Supplement (Chapter 4), however with (understandably) less detail in this document. It was not completely clear if allowances were made for tidal variations with respect to drainage and rewetting. I.e., natural daily and/or seasonal tidal fluctuations that may result in periodic inundation and drying. This may have been more substantially addressed in Chapter 4. Either way, appropriate cross-references or further discussion may be warranted.		Accept with modification	Text has been clarified that it refers to changes in mean annual water table. More detailed reference to the Wetlands Supplement has been included.
4_G_100	EU	2	6946	6947	The 2006 IPCC Guidelines definition for Histosols does not "simplify" the definition of the soil according to the FAO World Reference Base. It allows to define soils with a histic horizon as Histosols. This potentially leads to diverse definitions of Histosols between countries, but also with the the WRB.		Accept	Text has been modified. It highlights the country specific flexibility in organic soil definition.
4_G_101	Finland	2.12	6956	6965	The description on practices is not consistent with the guidance provided in the draft IPCC Wetlands Supplement, e.g. in relation to groundwater extraction.		Accept with modification	The Wetlands Supplement provides guidelines on drained organic soils only; it does not define the cause of the drainage. The practice of drainage is defined by the KP Activity WDR and related to artificial lowering of the water table. Text modified to indicate that not all groundwater extraction leads to drainage of organic soils
4_G_102	UNITED STATES	2	6966	6968	This sentence is somewhat circular as written. It states that WDR activities will only be accounted for once, but then states they will "also" be accounted for elsewhere. Please edit this section for clarity.		Accept	
4_G_103	Switzerland	Chapter 1	700	701	As I understand it in the columns GM (Grazing Land Management) and RV (Revegetation) the year should read 2015.		Accept	
4_G_104	Finland	2.12.1	7026	7026	In Box 2.12.1 for WDR is mentioned 'land-based net-net accounting'. Please delete because, for other activities the accounting is not referred to, only if the activity is mandatory or elective.		Accept	
4_G_105	Germany	2	7029	7030	As the footnote is put to any activity mentioned in the brackets, and as it is unclear what "under the activity" means (WDR). It would be clearer if it reads: "if a Party had already elected this activity in the first CP, it has to be reported and accounted for mandatorily in the 2. and subsequent CPs too and WDR activities have to be reported under this activity."		Accept	
4_G_106	Canada	2.12	7070	7071	The mathematical expression for the hatched area should be $(a+b) - (c \cap d)$. It is suggested either using the correct mathematical expression or explaining the relationship verbally.		Accept	Figure to be changed and checked again

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
4_G_107	Finland	2.12.2.1	7071	7071	Please, check if the condition a-(c and d) is correct. It seems that the remaining area is too large compared to the figure.		Accept	Figure to be changed and checked again
4_G_108	Japan	2	7090	7141	It is difficult to understand from the sentences. It is better to use explain using figure.		Accept with modification	Text has been modified.
4_G_109	Canada	2.12	7094	7096	It is only a requirement to track managed lands. Good practice guidance should be related to the tracking of managed organic and mineral soils over time. The tracking of all land areas of the country (i.e. including non-managed land) might be an example of a type of QC activity but would be resource intensive for many countries. Also, unmanaged land may be converted to managed land between 1990 and the commitment period and therefore total managed areas of organic and mineral soils may not be constant over time. The following text is suggested as a replacement for step 1: "Identify the geographical boundaries and areas of managed organic soils. It is good practice to ensure complete coverage of managed organic soils accordingly, including by providing information on reasons for any changes in the reported areas such as conversion from unmanaged to managed land (see also Box 2.12.1). If data and resources are available then the total area of organic soils and mineral soils, respectively should be tracked over time and compared to total national land area (unless the national land area is changing), taking account of any areas that do not have soil."		Accept	Text has been changed so that only managed organic soils have been addressed.
4_G_110	Germany	2	7148	7152	In the first sentence additional spatially explicit data are demanded. In the following sentence starting in line 7151 it is concluded that the additional data allow for detailed "non-spatial" explicit matrix. It is unclear why additional spatial explicit data allow only for a non spatial explicit matrix. Please clarify.		Accept	Text has been changed to clarify
4_G_111	Germany	2	7206	7207	What is the relationship between wetlands and organic soils, when it says here "estimating soil emissions from wetlands and organic soils"? Are organic soils not part of wetlands? Or are dry organic soils meant only? That was unclear also in the draft wetlands supplement. Please clarify and give definitions in the glossary. Furthermore insert in front of emissions "GHG" as follows: "The Wetlands Supplement provides methodologies and updated emission factors for estimating GHG emissions from wetlands and organic soils."		Accept	"Wetlands" deleted.
4_G_112	Japan	2	7228	7232	Chapter 4 of Wetlands Guideline provides new methodologies and data for above-ground and below-ground biomass, dead wood and litter (especially living biomass pools). It seems better to add footnote or new sentence that explains Wetland guideline can/may be referred in calculation of those four pools for a organic soil land in coastal wetlands.		Accept	Text has been modified
4_G_113	Switzerland	2.12.3.	7246	7247	For N2O emissions from drained organic soils: Chapter 2 of the Wetlands Supplement for inland organic soils; Chapter 4 of Wetlands Supplement for coastal organic soils, Tier 1 and higher tier methods. --> Reporting of N2O emissions from cultivated organic soils in the agricultural sector should also be mentioned.		Accept	Text has been modified

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ID	Government	Chapter /Section	Start Line	End Line	Comment	Supplementary documents	Authors' action	Authors' note
4_G_114	Germany	2	7264	7265	Second column, box FL, FM: for the second CP FM is mandatory, 2/CMP.7, Annex §1(b) states "the activity applies to all lands ... that are not accounted for under any other activity..." that means WDR taking place under FM must be reported and accounted for under FM. Therefore change second sentence als follows: delete "WDR if that activity is elected" and include "FM".		Accept with modification	Table duplicates information of box 2.12.1 and has been deleted.
4_G_115	Australia	2	ble 2.12.1		why does this list refer to 'Grassland'? Not appropriate.		Accept with modification	Table duplicates information of box 2.12.1 and has been deleted.