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Document reference number and title: (Recommendation from the MEP to SBM020)

Draft Methodological tool: Reversal risk assessment

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
1	-	Overall Document	A6.4-MEP014-A07 represents an important contribution to the evolving science of reversal risk assessment. However, the proposed default values rely heavily on a single study in a rapidly developing field, and the underlying methods, datasets, and estimates are likely to continue evolving as additional research becomes available. As such, the tool needs to provide a clear, mandated mechanism to incorporate near-term advances in reversal risk science, including new modeling approaches, additional datasets, or improvements building on the work of Wu et al. (2026) as they become available. It should allow projects to use higher-resolution, site-specific data when available and demonstrably more accurate than the 8 km × 8 km datasets underpinning the current model. We note that version 01.0 applies only to activities reducing non-renewable biomass consumption (cover note paras 12, 19 and 20), and our comments on clean cooking are framed accordingly. Several of the choices being settled now appear to us to be architectural rather than activity-specific: the combination of natural and human-induced risk in Equation (1), reliance on default values, the treatment of natural risk mitigation factors, and the selection of a single disturbance scenario. Cover note para 55 records that work is already under way on forestry, subsurface geologic storage and biochar, and para 57 confirms that each will have its own call for public input. Those applications would inherit the structure settled here. We therefore offer the comments below with that sequence in mind, while recognising that some may read differently once applied to an activity type where reversals are monitored and remediated.	A6.4-MEP014-A07 represents an important contribution to the evolving science of reversal risk assessment. However, the proposed default values rely heavily on a single study in a rapidly developing field, and the underlying methods, datasets, and estimates are likely to continue evolving as additional research becomes available. As such, the tool needs to provide a clear, mandated mechanism to incorporate near-term advances in reversal risk science, including new modeling approaches, additional datasets, or improvements building on the work of Wu et al. (2026) as they become available. It should allow projects to use higher-resolution, site-specific data when available and demonstrably more accurate than the 8 km × 8 km datasets underpinning the current model. We note that version 01.0 applies only to activities reducing non-renewable biomass consumption (cover note paras 12, 19 and 20), and our comments on clean cooking are framed accordingly. Several of the choices being settled now appear to us to be architectural rather than activity-specific: the combination of natural and human-induced risk in Equation (1), reliance on default values, the treatment of natural risk mitigation factors, and the selection of a single disturbance scenario. Cover note para 55 records that work is already under way on forestry, subsurface geologic storage and biochar, and para 57 confirms that each will have its own call for public input. Those applications would inherit the structure settled here. We therefore offer the comments below with that sequence in mind, while recognising that some may read differently once applied to an activity type where reversals are monitored and remediated.

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2	Appendix 2. Methods used for deriving…	Paragraph 2	The natural risk factors in the reversal risk assessment tool rely heavily on a single modelling framework. While this research provides a valuable contribution to the evidence base and presents a good framework for evaluating risks. However, a single model should not be used to lock-in globally applicable default values for carbon market regulation. The model's cautious scientific estimates risk being converted into a false-precision regulatory default. In particular, uncertainty intervals that more comprehensively incorporate the drivers of variation are still needed.	Given the significant implications for project economics and buffer pool contributions, default risk values would ideally be derived from a broader body of evidence and multiple independent models rather than a single study. There needs to be a plan to aggregate multiple modelling approaches as they become available, to generate a scientific consensus on these values, given the regulatory weight they will bear. Publishing the lower-bound and upper-bound values alongside the central value in Appendix 1 might assist at this stage, by making the sensitivity of buffer requirements to severity assumptions visible to activity participants and host Parties, and by giving the Supervisory Body a documented basis for revisiting the values as the evidence develops. Appendix 2 para 32 appears to point in a similar direction in suggesting greater emphasis on uncertainty across the disturbance scenarios.

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3	1. Introduction	Paragraph 4, Paragraph 37	Given that the tool relies solely on one model in a field with much ongoing work and innovation, including that led by SHIFT-CM, it should be a requirement, not a suggestion, to update the tool at the minimum every 2 years as science evolves rapidly to meet the demand for new models and estimates on reversal risk. In addition, because the reversal risk assessment tool is intended to inform buffer pool contributions, there should be a mechanism to periodically adjust contribution requirements in response to updated risk estimates. As scientific understanding improves, contributions may need to either increase or decrease. Failure to allow downward adjustments where risk estimates improve would undermine incentives for methodological improvement and could result in systematically conservative requirements that no longer reflect the best available science. It may also be worth noting that the tool's operative validity provision and its own appendix are not aligned. Tool para 4 provides that the tool remains valid for five years, while Appendix 2, Section 3.3, para 37 records that a reassessment every 2-3 years is recommended. Bringing the operative text closer to the appendix's recommendation may be the most direct way to achieve the review cycle sought here.	Amend tool paragraph 4 to read: "Given the rapid evolution of reversal risk science, the Supervisory Body shall review the reversal risk assessment tool and associated default values at least every two years. Such reviews shall assess whether new scientific evidence, modelling approaches, datasets, disturbance monitoring methods, or improved estimates of uncertainty warrant revisions to the tool or its default values. In addition, an extraordinary review may be initiated prior to the two-year review cycle when substantial new scientific evidence becomes available and demonstrates a materially improved characterization of reversal risk. To balance scientific accuracy with regulatory certainty, revisions should be implemented through a transparent and predictable update process, with an appropriate transition arrangements for registered activities. Where updates to the tool result in revised reversal risk estimates, the associated buffer pool contribution requirements shall also be subject to recalibration. Such recalibration should allow for both increases and decreases in contribution requirements, ensuring that buffer pool obligations remain proportionate to the best available scientific understanding of reversal risk."

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4	5. Reversal risk assessment	Paragraphs 16-21	The proposed approach of using default values relies on relatively coarse global datasets, generalized modelling assumptions, and a single study. While such results may support establishing relative values, they should not displace higher-quality site-specific information where available. Many projects operate in areas where considerably more detailed local datasets exist and where project developers can demonstrate a more accurate characterization of reversal risk than can be achieved through a global model. Requiring all projects to rely on generalized default values increases the likelihood that reversal risk will be either overestimated or underestimated for individual activities, potentially leading to either excessive buffer pool contributions or insufficient protection against reversals. This is directly contrary to the concerns raised in paragraph 25(a) and (b).	Add a new paragraph to the tool after paragraph 21: "The default risk values provided in this tool may be used where project-specific reversal risk information is unavailable or does not meet the applicable quality requirements. Activity participants may alternatively submit project-specific reversal risk assessments that utilize higher-resolution datasets, locally relevant information, or more advanced modelling approaches, provided such assessments are transparent, independently verified, and demonstrate a more accurate characterization of reversal risk than the applicable default values. Where approved, project-specific assessments shall supersede the default values for the purposes of determining reversal risk and associated buffer pool contribution requirements." Alternatively, add the following sentence to tool paragraph 21: "Default values shall not preclude the use of project-specific reversal risk assessments where higher-quality, independently verified data and methodologies are available."

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5	3. Normative and informative references	Paragraph 29	The draft tool proposes that activity participants select natural risk values using the same geographic level (sub-national, national, or international) applied in the fNRB Tool. While this approach provides administrative consistency, it may not adequately reflect the spatial scale at which non-renewable biomass consumption activities influence forest carbon stocks. For many clean cooking interventions, the area affected by reduced biomass demand extends well beyond the administrative boundaries used for reporting purposes. Fuelwood and charcoal supply chains often span large distances and may cross national borders, particularly in regions where charcoal is traded through regional markets. In addition, fNRB modelling frameworks typically estimate displacement of biomass demand across landscapes without relying on fixed administrative boundaries during the simulation process. Administrative units are often applied only at the reporting stage to satisfy UNFCCC requirements. As a result, using natural risk values tied to the reporting boundary selected for the fNRB Tool may create a mismatch between the geographic area where reversal risks occur and the geographic area used to assign risk ratings. Therefore, a study designed to assess carbon losses under future forest disturbances is not suited for clean cookstoves because of these charcoal supply chain characteristics.	The MEP could consider allowing participants to apply natural risk values based on the actual biomass sourcing region or modeled area of influence, rather than the administrative reporting unit. Alternatively, where impacts are distributed across multiple jurisdictions, the tool could permit the use of a weighted average natural risk factor derived from the relevant source regions, or default to a higher-level regional or international assessment that better reflects the transboundary nature of biomass supply systems. This approach would better align reversal risk assessments with the underlying spatial dynamics of biomass extraction and forest recovery, while avoiding the risk of assigning reversal risk values based on reporting units that do not correspond to the area in which climate benefits are generated.

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6	1. Introduction	Table 1, pages 17-18, Equation 1 definition	Definition of Fbuffer: Current cookstove methodologies relying on fNRB do not account for any "net enhancement in storage" due to a clean cooking intervention; just a slow down of a hypothetical ongoing loss of biomass driven by woodfuels harvest. While in reality it has been seen that knocking out fuelwood use to zero increases the surrounding AGB density, these gains are not currently accounted for in any methodology. If regrowth is not credited, it seems difficult to justify imposing an additional permanence burden on project developers for the potential loss of biomass that was never recognized in the first place. Moreover, improved cookstoves only partially impact forest carbon (i.e., prevent a fraction of the carbon from being lost and allowing carbon to recover). It is not currently evident that buffer pool contributions based on whole stand losses and gains are appropriate for the partial avoided losses and gains induced by clean cookstoves.	Where methodologies credit avoided biomass losses rather than net enhancements in carbon storage, the MEP should assess whether the proposed reversal-risk framework appropriately reflects the nature of the credited climate benefit. The MEP should also assess whether buffer pool contributions based on entire forest stands are applicable to cookstoves that only impact a portion of the stand.
7	3. Normative and informative references	Paragraph 23	The draft tool separates wildfire risk from other natural disturbance risks, but the rationale for this distinction is unclear and unnecessary. Wildfire permanence risks often interact with broader climatic and ecological drivers that also influence other natural permanence risks, such as drought, pest outbreaks, storms, and ecosystem degradation. Therefore, the decision to treat wildfire as a separate category statistically independent from other natural risks is incorrect	The tool should use only one natural reversal risk factor that incorporates all natural reversal risks or provide a scientific basis for their rationale to break out wildfire risk from other natural risks, and develop an equation that accounts for statistical dependencies. In framing this it may help to separate the modelling from the description. Appendix 2 equations (5) and (6) apportion a single total using ratio_WF, so wildfire and all-other-natural are calculated as complementary shares that sum to the total by construction. On that reading the independence language at Appendix 2 para 26 may describe an accounting identity rather than an operative assumption. We would welcome clarification from the MEP on which is intended, as the two have different implications for how the categories should be combined.

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8	3. Normative and informative references	Tool paragraph 21 (cover note para 37)	The draft framework incorrectly determined that all natural reversal risk mitigation factors should be set to zero given that the MEP was unable to identify any examples of jurisdiction-wide natural reversal risk mitigation measures. This determination is inconsistent with current practice and scientific evidence. A range of jurisdiction-level interventions accessible to projects can materially reduce exposure to natural disturbances, including fire management, fuel load reduction, landscape restoration, biodiversity enhancement, pest management and climate-adaptive ecosystem management. Even the current version of the tool provides tree thinning as an example of natural risk mitigation measures in its text (footnote 7 to paragraph 6(f)).	The MEP should not set the default risk mitigation factor for natural risk to zero. A credible risk assessment tool should recognize and incentivize natural risk mitigation measures where they can be demonstrated. Eligible measures can include prescribed fire burning, community fire management, adaptive management plans, enforcement, species/site selection, and pest surveillance.
9	3. Normative and informative references	Paragraph 46	The MEP is seeking feedback on whether it is appropriate to not to apply upper limit for reversal risk ratings for activities that reduce non-renewable biomass consumptions. Imposing a maximum risk threshold could unnecessarily restrict the eligibility of otherwise valid Article 6.4 activities, despite the existence of mechanisms specifically designed to manage and remediate reversal risks. The purpose of the Reversal Risk Assessment Tool is to quantify reversal risk and inform appropriate buffer pool contributions and other risk management measures, not to establish a de facto eligibility screen. Activities with higher reversal risks can still maintain environmental integrity provided that those risks are transparently assessed and adequately addressed through monitoring, buffer pool contributions, and remediation requirements. Establishing an upper limit could therefore exclude activities that generate meaningful emission reductions or removals while offering little additional benefit beyond the risk mitigation already provided by the Article 6.4 reversals framework.	It is appropriate not to apply an upper limit for reversal risk ratings. Within the carbon market, activities with sufficient risk will be inherently disincentivized and non-competitive, or will have to pay accordingly for permanence management (through a high buffer contribution or an alternative mechanism). Thus, it is not necessary to have a maximum reversal risk rating, and by not having one, the Supervisory Body avoids unnecessarily restricting activity eligibility. If the Supervisory Body is concerned that allowing very-high-risk activities may negatively impact the Reversal Risk Buffer Pool Account, additional assurance beyond a maximum risk threshold may be required, with or in lieu of the buffer, such as through insurance or a monetary permanence reserve. That would protect the Reversal Risk Buffer Pool Account while enabling high-risk activities, which may have other benefits that motivate their deployment. This comment applies to future iterations of a Reversal Risk Assessment tool that extend to other activities.

10	3. Normative and informative references	Paragraph 42	The current proposal to add together natural and human-induced reversal risk ratings assumes that these risks are statistically independent. However, many drivers of human-induced and natural reversal risk are interconnected. Governance quality, land-use pressures, socio-economic conditions, institutional capacity, and climate change can influence both anthropogenic and natural disturbance outcomes. Similarly, some human-induced factors may increase the likelihood or severity of natural disturbances, while climate-related hazards may exacerbate underlying human-induced vulnerabilities. As a result, simple aggregation of risk factors may not accurately represent overall reversal risk and could lead to either overestimation through double-counting or underestimation where compounding effects are overlooked. The MEP should therefore evaluate the statistical relationships among risk drivers and adopt a framework that explicitly accounts for dependencies and interactions between natural and human-induced reversal risks where evidence supports such relationships.	Natural and human-induced reversal risks shall not be assumed to be statistically independent unless there is evidence to support that assumption. Where material dependencies or interactions exist between risk factors, the methodology should account for these relationships when calculating overall reversal risk ratings and associated buffer pool contribution requirements. The MEP should evaluate approaches that capture potential dependencies among risk factors and avoid both double-counting and omission of correlated risks." One potential avenue for future development of the Reversal Risk Assessment Tool would be to draw on established actuarial risk modelling approaches. Actuarial methods are widely used to assess and aggregate multiple sources of risk and can provide a consistent framework for comparing risks across different hazards, geographies, and activity types. Such approaches may help quantify the extent to which different risk factors are correlated and provide a more robust basis for estimating aggregate reversal risk. In particular, actuarial and catastrophe risk modelling techniques can be used to evaluate loss probabilities and loss functions in a structured and transparent manner. These methods can also incorporate spatial correlation between hazards, which may be particularly relevant where natural and human-induced risk factors affect the same landscapes or carbon reservoirs. Assessing spatial and temporal interactions between risk drivers may provide a more accurate representation of overall reversal risk than approaches that rely on simple aggregation. Over time, the use of actuarial-style risk modelling could support the development of standardized loss metrics that are comparable across activity types and reversal risk categories. This would not only improve consistency within the Reversal Risk Assessment Tool, but could also help inform portfolio-level management of the Reversal Risk Buffer Pool. In addition, these modelling approaches may allow for the incorporation of factors such as ecosystem recovery and regrowth dynamics where appropriate, resulting in a more comprehensive assessment of long-term reversal outcomes. It may also assist to ask the MEP to confirm what the reversal risk factors represent, since that determines whether addition is the appropriate operation.

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				Tool para 6(d) defines a reversal risk factor as the estimated loss of credited greenhouse gas stocks over a 100-year period. Appendix 2 para 12 describes the modelled quantity as the 100-year probability of carbon reversal, and para 29 as the fraction of credited carbon projected to be lost. If the ratings are expected losses, addition is appropriate and any statistical dependence affects the distribution of outcomes rather than the expected value. If they are probabilities of an event, addition would not be the correct operation. On either reading, dependence between natural and human-induced risk bears on the level of confidence the Reversal Risk Buffer Pool Account provides rather than on the central estimate alone. Cover note paras 26 and 27 record that the Supervisory Body has not yet determined the level of confidence it seeks in the account, so it may be difficult to assess whether any combination method is adequate until that is settled.
11	3. Normative and informative references	Paragraph 28	The text refers to “both conditions in paragraph 26”. However, it seems the text wants to refer to conditions in paragraph 27.	The text of paragraph 28 should say “...both conditions in paragraph 27...”

12	3. Normative and informative references	Paragraph 41	Response to Question 2: “On what basis should the MEP determine default values for human-induced reversal risks? What is an appropriate choice for these values? Should the values vary across jurisdictions (e.g., to reflect variation in relevant factors related to land use and land-use change), and why or why not?”	TNC recommends that default values for human-induced reversal risks be grounded, to the extent possible, in empirical evidence of historical human-driven loss of carbon stocks. For activities reducing non-renewable biomass consumption, this could include indicators related to deforestation and forest degradation trends at national or regional scales. Relevant datasets are publicly available and can support the development of quantitative metrics such as annual deforestation rates, long-term trends in land-use change, and other indicators that may serve as proxies for human-induced reversal risk. Where quantitative default values are developed, they should be accompanied by confidence intervals or other measures of uncertainty. This would improve transparency and help reflect differences in data quality, geographic coverage, and the strength of the underlying evidence. TNC believes that default values should vary across jurisdictions where credible evidence indicates meaningful differences in human-induced reversal risks. Drivers of reversal risk, including land-use pressures, governance conditions, economic incentives, and resource competition, vary considerably across countries and regions. One potential approach for developing jurisdiction-specific defaults would be to draw on concepts commonly used in actuarial risk assessment, which distinguish between hazard, exposure, and vulnerability. For example, two jurisdictions may face a similar hazard related to agricultural expansion, but differ substantially in the extent of forests exposed to that pressure or in the vulnerability of those ecosystems to permanent carbon loss. Considering these factors separately may help produce more representative estimates of human-induced reversal risk. Where sufficient country-level information is not available, the MEP could consider the use of regional benchmarks or peer-group benchmarks based on shared climatic, ecological, governance, or socioeconomic characteristics. Such benchmarking approaches could draw on publicly available, peer-reviewed datasets and internationally recognized indicators. Finally, default values should be regularly reviewed and updated as new information becomes available. While historical observations should form the primary basis for estimating risk, short-term projections may also be informative where supported by robust evidence. Any use of

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				forecasted values should explicitly account for uncertainty and should be weighted according to the confidence that can reasonably be placed in those projections.

13	3. Normative and informative references	Paragraph 41	Response to Question 3: “On what basis should the MEP determine default values for human-induced reversal risk reduction factors? What is an appropriate choice for these values? Should the values vary across jurisdictions (e.g., to reflect variation in relevant factors related to land use and land-use change), and why or why not?”	TNC recommends that the MEP establish a structured framework for assessing human-induced reversal risk reduction factors, including a clear list of eligible mitigation measures, their intended purpose, and the types of reversal risks they are designed to address. Providing standardized guidance on eligible mitigation measures would improve consistency, transparency, and predictability across activity assessments. Where sufficient evidence exists to quantify the effectiveness of a mitigation measure, risk reduction factors should be based on empirical data and documented performance. Quantitative estimates of risk reduction should be accompanied by appropriate measures of confidence or uncertainty and should carry greater weight in the overall assessment given their stronger evidentiary basis. In some cases, mitigation measures may provide meaningful risk reduction benefits even where quantitative evidence is limited or unavailable. For these situations, the MEP could consider a standardized qualitative scoring approach. A simple scoring framework would help ensure consistency across activities while allowing the methodology to recognize risk management actions that cannot yet be quantified with confidence. Qualitative assessments should generally carry less weight than quantitatively supported estimates until additional evidence becomes available. A standardized scoring framework would also facilitate ongoing monitoring and evaluation of mitigation measures. Over time, information collected from implementation and monitoring could be used to improve the evidence base, refine risk reduction estimates, and transition certain qualitative measures to quantitatively derived factors where appropriate. Finally, all mitigation measures used to justify risk reduction factors should be clearly documented, transparent, and independently verifiable. This would help ensure that claimed reductions in reversal risk are credible, consistently applied, and capable of being reviewed over time as new information becomes available.
14	3. Normative and informative references	Paragraph 49	Without additional clarification, the discussion of negligible reversal risk could be interpreted by some stakeholders as establishing an implicit eligibility threshold for carbon crediting. Such an interpretation could unintentionally discourage the development or recognition of project types	While it is not necessary to provide negligible risk guidance in this version of the tool, we recommend that the MEP clarify that, for future activity types, failure to demonstrate a negligible risk of reversal should not be interpreted as grounds for exclusion from the Article 6.4 mechanism. The concept of

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			that provide real and measurable climate benefits but cannot demonstrate negligible reversal risk. In practice, many legitimate removals and storage activities involve some degree of reversal risk that can be effectively managed through monitoring, reporting, buffer pool contributions, insurance, or other remediation mechanisms. The inability to demonstrate negligible risk should therefore not be interpreted, within the Article 6.4 mechanism, as evidence that an activity lacks environmental integrity or is unsuitable for crediting. Rather, it should indicate the continued need for appropriate risk management and monitoring measures.	negligible risk should be clearly understood primarily as a threshold relevant to decisions regarding post-crediting monitoring obligations and associated oversight requirements. Clarifying this distinction would help avoid unintended interpretations as the tool is expanded to additional activity types and would reinforce the principle that reversibility can be managed through robust monitoring and remediation systems even where risks are not negligible.
15	Appendix 2. Methods used for deriving…	Paragraph 29	The text states that “the number in the output file represents the fraction of credited carbon in percentage that is projected to be lost to reversals from total natural risks”. However, the output file seems to come from equation 4, which addresses not credited carbon but regional carbon.	The text should state: “the number in the output file represents the fraction of regional carbon in percentage that is projected to be lost to reversals from total natural risks”. If the MEP is making the assumption that the reversal risk of regional carbon is transferable to the reversal risk of credited carbon, it should clarify that.

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16	Appendix 1. Default values...	Tables 1-3; Tool paragraphs 17 and 22	Appendix 1 Tables 1, 2 and 3 carry columns headed 'Reversal risk factor (human-induced)' and 'Reversal risk reduction factor (human-induced)', and both are unpopulated. Tool para 22 provides that, to determine the reversal risk factors for human-induced reversal risks and the associated reversal risk reduction factors, activity participants shall use the default values provided in appendix 1 for the multi-national, national and subnational levels as applicable. As drafted this is a mandatory step directed at values that are not yet available, with the result that Equation (3) cannot be evaluated and Equation (1) at tool para 17, which depends on it, cannot be completed. We recognise that cover note paras 39 to 41 set out the position and that Questions 02 and 03 are directed at filling it. Our question concerns the interim: how an activity applying version 01.0 should proceed, and whether the intention is that human-induced reversal risk is treated as zero for this version.	It may be helpful for the tool to state how activities should proceed while the Appendix 1 human-induced columns remain unpopulated. If the intention is that human-induced reversal risk is treated as zero for version 01.0, we would suggest saying so in the tool rather than leaving it to be inferred from the tables, so that a value calculated under Equation (1) is not read as having taken account of the risks listed at tool para 6(a), which include regulatory uncertainty and social instability, political, governance and legal risks, and acts of terrorism, crime and war. If the intention is otherwise, the MEP may wish to consider whether an interim value or an activity-specific assessment should apply until default values are available.

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17	3. Normative and informative references	Appendix 2 Paragraphs 24(a), 24(b), 30 and 35; Cover Note Paragraphs 27, 28 and 55	Appendix 2 identifies in three places respects in which the method is likely to understate reversals as the Reversals Standard defines them: para 24(a) on the 10 per cent historical threshold, para 24(b) on projecting only stand-clearing events, and para 35, which states that the methodology described is likely to underestimate reversal risks from natural disturbances. We note that Appendix 2 para 14 also records that the 100-year integration uses eight decades from the 2020s to the 2090s and then repeats the 2080s and 2090s, there being no climate data beyond 2100. We recognise the reasoning at cover note para 28, that where the conditions at para 27 are met - no obligation to monitor, report or remediate reversals, and immediate cancellation of contributed A6.4ERs - the selection of disturbance and climate scenarios does not bear on the solvency of the account. For activities reducing non-renewable biomass consumption we do not take issue with that. Our comment concerns the sequence that follows. Cover note para 55 records that forestry, subsurface geologic storage and biochar applications are already under development. For those activity types the para 27 conditions would not ordinarily hold, and at that point both the acknowledged sources of understatement and the selection of the central scenario at Appendix 2 para 30 would bear on buffer sufficiency.	We would suggest that the tool or its cover note record that the case for the central scenario rests on the conditions at cover note para 27, so that the basis for the selection is documented. It may also assist to indicate, when the tool is extended to further activity types, whether a conservativeness adjustment is applied to address the sources of understatement identified at Appendix 2 paras 24(a), 24(b) and 35, or whether a different scenario is adopted for those applications

18	Appendix 1. Default values...	Appendix 1 Tables 1-3; Appendix 2 Paragraphs 5, 11, 12, 24(a) and 24(b)	Appendix 1 publishes wildfire reversal risk factors of exactly 0.0 per cent. We would ask the MEP to consider whether a published zero is the intended way to express a low modelled estimate, since in a default table a zero may be applied as a determination that no risk arises, which is a stronger statement than the analysis supports. The entries are not isolated: on our reading of Appendix 1, 24 of the 83 countries for which national values are given carry 0.0 per cent, as do more than 300 subnational entries. At the multi-national level Sub-Saharan Africa carries the lowest wildfire factor of the three regions at 0.2 per cent, against 2.1 per cent for Asia and 7.1 per cent for Latin America. We recognise that this is consistent with the underlying analysis, which identifies African (sub)tropical dry forests among the lower-risk systems, and we do not suggest that finding is wrong. Our question is what the measure captures. The modelled quantity is carbon loss from stand-replacing disturbance within pixels above 10 per cent tree cover in 2000 (Appendix 2 paras 5 and 12), counting stand-clearing events subject to a 10 per cent loss threshold (paras 24(a) and (b)). Fire in savanna and woodland systems is frequent but burns largely in grass and understorey, below that canopy threshold, and rarely clears stands. A low value on this measure therefore appears to be an accurate statement about stand-replacing disturbance rather than about fire exposure or woody biomass loss more generally. We note also that the tropical severity values of 45, 55 and 65 per cent derive from Bullock and Woodcock (2021), an Amazon-based study, applied across tropical forests generally (Appendix 2 para 11). This may matter for the activity type in scope, since version 01.0 applies only to activities reducing non-renewable biomass consumption, and woodfuel and charcoal supply is in many settings drawn substantially from dry forest, woodland and savanna systems.	One option would be to publish a floor value where the modelled estimate rounds to zero, so that the table does not record an absence of risk. Another would be to indicate, for jurisdictions where the modelled domain may not fully represent the biomass affected by this activity type, that an activity-specific assessment is available or required. More generally, we would welcome the MEP's view on whether a measure based on stand-replacing disturbance above 10 per cent tree cover is the appropriate basis for sizing buffer contributions for activities whose effect falls largely on sub-threshold woody biomass, and whether severity parameters derived from Amazonian forest are suited to dry forest and savanna systems.
19	3. Normative and informative references	Cover note paragraph 31; tool para 16	Cover note para 31 records that six countries have no national default values - Djibouti, Iraq, Jordan and Turkmenistan, each with an fNRB of 1 per cent or less, together with Eritrea at 30 per cent and Mauritania at 65 per cent - and indicates	It may be worth adjusting cover note para 31 and tool para 16 so that the text does not offer a sub-national option that is unavailable for the countries concerned. The MEP might also consider whether national values could be derived for Eritrea and Mauritania, or whether

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			that activities selecting a national fNRB value for those countries should select sub-national or multi-national values instead. Tool para 16 sets out the same sequence. In checking Appendix 1 Table 3 we found that for all six of those countries every subnational unit is also marked N/A: Djibouti, Eritrea, Iraq, Jordan, Mauritania and Turkmenistan. If that is correct, the sub-national option would not be available in any of the six cases the provision addresses, and all six would fall to the multi-national value. That may warrant attention for Eritrea and Mauritania in particular, as the two the MEP identifies as having substantial non-renewable biomass fractions.	activities in those jurisdictions should undertake an activity-specific assessment, rather than defaulting to a regional value. Separately, and as a drafting point, tool para 16 contains a sub-paragraph (a) followed by a second condition that carries no letter and is indented inconsistently. Relabelling it (b) would make both limbs citable.