

Submitted by	Section number/title/page	Requirement of the standard referenced	Comment, suggestion or other feedback
FAO Forestry Division	1.3 CONFLICT OF INTEREST	To ensure all ART Board members and the ART Secretariat are held to the highest standards for ethics and professional conduct and for avoidance of conflicts of interest, Board members and Secretariat staff shall be subject to the Winrock Code of Conduct, including the Conflict of Interest Policy which outlines disclosure, review, mitigation and approval by the Winrock Chief Risk and Compliance Officer.	Add web links to the referenced documents and/or ensure they are also easily available in the website, along with the hotline channels. We note the elimination of the Ethics Committee, how would the internal processes within Winrock substitute it?
FAO Forestry Division	2.1 PROCESS FOR INITIAL REGISTRATION, VALIDATION, VERIFICATION, AND ISSUANCE	5. The Participant submits the TREES Registration Document and the TREES Monitoring Report covering the initial calendar year(s) to the Secretariat for a completeness check. The TREES Registration Document and the TREES Monitoring Report include information listed in Annex A. The TREES Registration Document and the TREES Monitoring Report do not need to be submitted at the same time. If only the TREES Registration Document is submitted, the following steps only include the acceptance and validation of the TREES Registration Document	Consider adding text in red. 5. The Participant submits the TREES Registration Document and the TREES Monitoring Report covering the initial calendar year(s) to the Secretariat for a completeness check. The TREES Registration Document and the TREES Monitoring Report include information listed in Annex A. The TREES Registration Document and the TREES Monitoring Report do not need to be submitted at the same time. [<i>However the TREES Registration Document shall be submitted within two calendar years of the calendar year in which the TREES Concept was submitted, as outlined in Section 2.5</i>]. If only the TREES Registration Document is submitted, the following steps only include the acceptance and validation of the TREES Registration Document
FAO Forestry Division	2.1 PROCESS FOR INITIAL REGISTRATION, VALIDATION, VERIFICATION, AND ISSUANCE	The Board may request additional information as appropriate before approving the credit issuance.	This text did not change from the previous version, but, aiming to make the process more predictable, can the nature of the information that could be requested by the Board be outlined? Since you are mentioning the condition of paying the issuance fee as a prerequisite for issuing the credits, consider adding a FAQ on the costs items involved in the full ART process, so that prospective program participants can better anticipate what will be required.
FAO Forestry Division	2.3 CREDITING PERIOD AND RENEWAL and 3.1.1 Subnational Accounting	The crediting period may be less than 5 years only in cases where the Participant is subnational, and must therefore terminate its crediting period on December 31, 2040, per section 3.1.1 of this Standard. During an interim period through December 31, 2040, subnational accounting areas may be registered under ART as a recognized step to national-level accounting.	We note the value of flexibility for Participants to use subnational accounting areas as an interim step. However, it is also important to signal that planning and actions to ensure national level accounting should start early on in order to facilitate the transition, address potential technical barriers and promote cost-effective and sustainable systems across scales. It would be important that the signal sent in the standard maintains momentum towards the national scale while allowing for some flexibility when needed.

FAO Forestry Division	3.1.1 Subnational Accounting (footnote)	Areas excluded must be isolated, patchy and historically not subject to deforestation rates of less than half of the national rate.	Is this phrase correct? Seems to lack some parenthesis. Is the rationale of "isolated, patchy and historically not subject to deforestation" are likely alternative conditions and not necessarily join (i.e. OR and not AND).
FAO Forestry Division	3.1.2 National Reporting Requirements	If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancún Safeguards related requirements, including:... "2. Having submitted to the appropriate national government entity a Summary of Information or safeguards report at the respective scale that is consistent with national reporting to the UNFCCC for any year where results based payments under TREES are sought, and"	Consistency with reporting on safeguards to the UNFCCC is welcomed, but rather than requiring an additional submission to the national government in the form of a Summary of Information, we suggest that the information prepared and submitted for TREES documentation on safeguard be shared with the appropriate national authority. Suggested edit: "2. Having submitted to the appropriate national government entity the information on safeguards prepared for TREES , and"
FAO Forestry Division	3.1.1 Subnational Accounting	For transactions of TREES Credits for use in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization. The host country may also elect to authorize transactions for non-compliance purposes.	Suggest edits to clearly separate eligibility of participation from applicability for some uses: In order to enable the use of TREES Credits in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization. In the case of CORSIA, eligibility will be duly recorded in the Credit status in the
FAO Forestry Division	2.5 TIMELINE AND DEADLINES	Section 4 of TREES includes requirements for interpolation or proration of data when needed to enable annual calendar year reporting.	Please consider the following edits: <i>Sections 4.1.1 and 4.2.1</i> of TREES includes requirements for interpolation or proration of <i>activity</i> data when needed to enable annual calendar year reporting.
FAO Forestry Division	3.1.1 Subnational Accounting	For transactions of TREES Credits for use in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding	Please consider moving this paragraph to a different section of the standard that will explain all the provisions for using TREES credits under Article 6 of the Paris Agreement or CORSIA.
FAO Forestry Division	3.3 REDD+ IMPLEMENTATION PLAN	"...ongoing activities planned or being taken to mitigate these drivers. The plan must also describe where activities are being conducted."	We suggest changing the word "activities" for "mitigation policies and measures, actions and plans" to ensure the scope of the implementation plan relates to jurisdictional responses. This is also in line with the scope of REDD Strategies and BTR reporting,

FAO Forestry Division	3.4.2 Benefit Sharing Arrangements	<p>The Participant shall provide a description of the benefit sharing arrangements that govern the distribution of proceeds and benefits derived from TREES Credits. Implementation of benefit-sharing arrangements is not possible in ex-ante issuance of credits.</p> <p>The processes used to develop and implement the benefit sharing arrangements.</p>	<p>Given that transactions and proceeds are separate processes from the issuance of credits, we suggest clarifying that the requirement on benefit sharing within the Standard focuses on describing the arrangements in place to be activated to allocate proceeds and benefits from potential transactions of TREES Credits.</p> <p>Suggest deleting the reference to "implement" and refer only to develop/design benefit sharing arrangements.</p>
FAO Forestry Division	3.4.2 Benefit Sharing Arrangements	<p>In addition to describing the arrangements, the Participant shall demonstrate how the process used to develop and implement benefit sharing arrangements is consistent with TREES safeguards and report on this in the safeguard sections of the TREES Registration Document and TREES Monitoring Report, particularly:</p> <p>...</p> <p><input checked="" type="checkbox"/> Safeguard D (full and effective participation of relevant stakeholders); and</p>	<p>Consider highlighting the importance of issues related to gender issues as well as those related to youth and vulnerable groups by explicitly referencing them in relation to the requirement to demonstrate consistency with Safeguard D:</p> <p><input checked="" type="checkbox"/> Safeguard D (full and effective participation of relevant stakeholders, including women, youth and vulnerable groups); and</p>
FAO Forestry Division	4.1.2 Emission Factors	<p>Emission factors and components of emission factors can be derived from several data sources including on-the-ground plot measurements and inventories, peer-reviewed literature, use of models, biomass maps, and, where allowable, use of default factors such as IPCC Tier 1. All methods used for estimating emission factors shall be justified and sufficiently detailed in the TREES Registration Document to allow traceability of information to the source during verification. Confidence intervals from sampling errors associated with the estimated emission factors shall be reported and included in uncertainty estimations.</p>	<p>Suggest to add the footnote 15 from page 50 here for clarity. We also suggest to update footnote 15 with the forthcoming GFOI publication "Guidance to inform the use of space-based forest biomass-related data in MRV procedures"</p>
FAO Forestry Division	4.1.2 Emission Factors	<p>For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented.</p>	<p>Should this read "subsequent reference and crediting periods"?</p>
FAO Forestry Division	4.1.2 Emission Factors	<p>For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented. Regardless of the methodology used, the crediting level must remain static based on historical emissions for the entirety of the crediting period (see Section 5).</p>	<p>Suggesting adding the text in red as with current formulation it is not clear whether rewetting will be included or not:</p> <p>For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented. <i>Such a presented methodology may include the rewetting of previously deforested drained peatlands. Rewetting is considered the deliberate termination of drainage, resulting in raising the water table on drained soils to re-establish water saturated conditions.</i> Regardless of the methodology used, the crediting level must remain static based on historical emissions for the entirety of the crediting period (see Section 5).</p>

FAO Forestry Division	4.1.2 Emission Factors	All emissions can be taken immediately at the time of the activity data for the purpose of simplified accounting except for emissions from peat soils. For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented.	IPCC stock difference calculations assume mineral SOC emissions over 20 years. If for mineral soils, 20 year future emissions can be taken immediately, but SOC peat soils emissions need to be tracked annually, there is a risk that mineral soil emissions (and ERs) will be larger than peat soil emissions (and ERs) providing little incentives to reduce deforestation on peatlands.
FAO Forestry Division	4.2.1 Activity Data	Removals activity data (e.g. annual areas of conversion of non-forest to forest) must be area-based and may be derived from remote sensing data or from verifiable recorded statistics.	The term 'verifiable recorded statistics' often creates confusion for officials in forestry departments, as it is not always clear what types of data or documentation are considered recorded statistics. It would be helpful to clarify what this term might entail in the context of removals activity data. For example, would it include shapefiles of afforestation/reforestation areas, or other types of data? In what format should data derived from 'verifiable recorded statistics' be collected—for example, excel or shapefiles? Additionally, what information should be included for the data to be considered verifiable?
FAO Forestry Division	4.2.1 Activity Data	Removals activity data (e.g. annual areas of conversion of non-forest to forest) must be area-based and may be derived from remote sensing data or from verifiable recorded statistics.	Please consider adding clarification on the consistency of the source of activity data for removals: The source of activity data must be consistent between the historical data and the crediting period to ensure consistent monitoring of removals. Annual data is required for the historical data and the crediting period.
FAO Forestry Division	4.2.1 Activity Data	In each calendar year, an Initial Removals stratum should be defined including all eligible areas that began restoration or planting in that year, separated (if possible) between commercial forest and natural forest. In the subsequent year, this initial removals stratum transitions to an ongoing removals stratum (ORS) for the year; the ORS should include all areas being claimed for removals crediting. In other words, all areas that are eligible for removals must be labelled and maintained in the 'ongoing removals stratum' class for subsequent monitoring, reporting and verification activities under ART to track removals over time, and report any deforestation emissions occurring in these areas.	Please reference in this paragraph the Equation numbers related to the calculation of initial and ongoing removals. Also, consider adding definitions for 'initial removals stratum' and 'ongoing removals stratum' under the Definitions chapter (page 81)
FAO Forestry Division	4.2.2 Removal Factors	Removal factors shall be reevaluated and where necessary updated every five years in line with crediting level updates and must be consistent with the reference period (where applicable). Participants may determine that the emission factors do not need updating and this should be explained and justified in the TREES Documentation.	Please replace emissions with removals. Participants may determine that the removal factors do not need updating and this should be explained and justified in the TREES Documentation.

FAO Forestry Division	4.2.2 Removal Factors	In cases where the restoration activity includes cyclical systems and periodic harvest cycles (e.g., commercial plantations), removals credits may be claimed up to the long-term average carbon stock of one full rotation	<p>Please include the clarification text from the Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting</p> <p>In cases where the restoration activity includes cyclical systems and periodic harvest cycles (e.g., commercial plantations), removals credits may be claimed up to the long-term average carbon stock of one full rotation</p> <p>Cyclical systems are those that experience a prolonged (i.e. multi-year) period of growth followed by a harvest event (e.g. commercial plantations). The carbon flux of these systems consists of emissions from clearing pre-plantation vegetation, removals during the growth period, followed by emissions at harvest. One full rotation may span 20 years or more and includes carbon stock for non-forest years as well as stock in the first year of planting through to mature stock. Over successive cycles, these systems maintain a steady state impact on the atmosphere equivalent to the long-term average post-emission carbon stock of one full rotation. Therefore, cyclical systems can claim removals up to the average carbon stock value, at which point additional removals credits will not be issued and the area should be monitored as part of the general forest monitoring for deforestation and degradation events. Participants should explain their approach for claiming removals from cyclical systems, which could include dividing the average carbon stock evenly over one full rotation, using a growth curve to claim incremental growth until the average carbon stock value is reached, or other approaches.</p>
FAO Forestry Division	4.5 SCOPE OF ACTIVITIES	This may occur where it can be demonstrated that gross annual emissions from forest degradation are higher in the prior five years than will occur under the current TREES crediting period.	Please consider replacing 'the prior five years' with 'the reference period.'
FAO Forestry Division	4.5 SCOPE OF ACTIVITIES	Emissions from forest degradation can also be excluded where emissions total < 10% of reported deforestation emissions	over the reference period?
FAO Forestry Division	4.5 SCOPE OF ACTIVITIES	If reported emissions indicate an increase in an activity that was excluded in the initial crediting level, the activity must be added to the TREES Crediting Level at the next update as described in Section 5.3.	Could the Standard specify whether 'reported emissions' refers to the reference period or the crediting period?
FAO Forestry Division	4.5 SCOPE OF ACTIVITIES	HFLD Participants may claim removals for any year where the emissions from deforestation and degradation are within 15% of their TREES Crediting Level	Replace "any year" with "any year of the crediting period" to enhance clarity
FAO Forestry Division	4.6 SCOPE OF POOLS AND GASES	If included, secondary pools/gases may be calculated using literature or IPCC Tier 1 calculation approaches, but the approach used may not be at a lower tier than that used in the national inventory.	Does national inventory refer to the national GHG inventory submitted to the UNFCCC?

FAO Forestry Division	4.1.1 Activity data	Emissions activity data may be derived from sample data or sample data combined with maps, or from verifiable ground-derived data.	Emissions activity data may be derived from remote sensing assisted, sample-based area estimation techniques (sample data or sample data combined with maps) or from ground-derived data. Under specific conditions, areas directly derived from maps are acceptable (see below). Sample-based approaches use a subset of spatial units to derive statistically valid estimates for the entire area (Stehman & Wickham 2011). Reference: Stehman, S.V., Wickham, J.D., 2011. Pixels, blocks of pixels, and polygons: Choosing a spatial unit for thematic accuracy assessment. Remote Sensing of Environment 115, 3044–3055. https://doi.org/10.1016/j.rse.2011.06.00
FAO Forestry Division	4.1.1 Activity data	Standard Operating Procedures or methodological protocols for all reference data collection and interpretation, measurements, calculations, and sample designs	Consider adding the following: Standard Operating Procedures or methodological protocols for all reference data collection and interpretation, measurements, calculations, and sample designs. For reference data the response design including a labelling protocol and interpretation key, the applied definitions of landuse and landuse change, the survey design with classification scheme, and a selection of reference imagery should be included.
FAO Forestry Division	4.1.1 Activity data	Emissions in natural forest and planted forest should be assessed and reported on separately as planted forests may not have reached mature carbon stocks by the time of the disturbance.	Consider adding the following: Emissions in natural forest and planted forest should be assessed and reported on separately as planted forests may not have reached mature carbon stocks by the time of the disturbance. This distinction can come from the classification scheme of the assessed samples.
FAO Forestry Division	4.1.1 Activity data	When activity data does not correspond to the calendar year (January 1 to December 31), it must be interpolated or prorated to do so for both the reference period and the crediting period. Participants must explain how they have interpolated or prorated the activity data in their TREES Registration Document.	Consider adding the following: When activity data does not correspond to the calendar year (January 1 to December 31), it must be interpolated or prorated to do so for both the reference period and the crediting period. Interpolation or proration does not require additional analysis for attribution per month but participants must explain how they have interpolated or prorated the activity data in their TREES Registration Document.

FAO Forestry Division	4.1.1 Activity data	<p>Where activity data are sourced from sample data or sample data combined with maps, area estimates and confidence intervals must be reported. Wall-to-wall maps of activity data may be used in combination with sample data and may be used directly as area estimates under certain conditions (see below). Participants must provide the verifier with the sample locations and interpretations, as well as any map data used to select sample locations.</p>	<p>Consider the following edits: Where activity data are sourced from sample-based approaches (sample data or sample data combined with maps), the assessment needs to adhere to statistical rigor (Stehman & Foody 2019, Tyukavina et al. 2025), which includes:</p> <ul style="list-style-type: none"> •the use of sample plots that were selected without bias (i.e. a probability sampling design such as systematic, random, stratified random), •the use of the correct formulas (i.e. estimators) consistent with the selected sampling design, •the quantification of uncertainty around the estimates. <p>Area estimates and surrounding uncertainty (expressed as a 90% half-width confidence interval) should be reported. Wall-to-wall maps of activity data may be used in combination with sample data and or may be used directly as area estimates under certain conditions (see below). Participants must provide the verifier with the sample plot locations and interpretations, as well as any map data used to select sample locations.</p> <p>References: Stehman, S.V., Foody, G.M., 2019. Key issues in rigorous accuracy assessment of land cover products. <i>Remote Sensing of Environment</i> 231, 111199. https://doi.org/10.1016/j.rse.2019.05.018 Tyukavina, A., Stehman, S. V., Foody, G. M., Bontemps, S., See, L., Olofsson, P., Tsendbazar, N. E., Radoux, J., Komarova, A., Serre, B. M., Song, X. P., d'Andrimont, R., Koren, G., Potapov, P., Bullock, E. L., Campbell, P., de Bruin, S., Defourny, P., Friedl, M. A., Fritz, S., Hansen, M. C., Herold, M., Lamarche, C., Lesiv, M., Mané, L., Meroni, M., Nickeson, J. E., Pelletier, F., Pickens, A., Reiche, J., Schepaschenko, D., Tarrío, K., Verhegghen, A., Woodcock, C., Xiao, X. (2025). <i>Land Cover and Change</i></p>
FAO Forestry Division	4.1.1 Activity data	<p>Good practice to develop sample data includes three components: sampling design – the protocol for selecting a subset of spatial units, response design – the protocol for classifying each sampled spatial unit, and analysis – the protocol for estimating accuracy, area and uncertainty (Olofsson et al 2014). Sample data must be collected in accordance with the forest definition thresholds applied by the Participant. When sample data is visually interpreted from satellite or aerial imagery, more than one interpreter must analyze the reference data and/or trained algorithms and majority agreement or consensus decision may be used for the final reported data (see good practices in Chapter 4.1, Jonckheere et al 2024).</p>	<p>Consider the following edits: Good practice for sample-based area estimation and accuracy assessment of maps includes three components: sampling design – the protocol for selecting a subset of spatial units ("sample plots"), response design – the protocol for classifying each sampled spatial unit, and analysis – the protocol for estimating accuracy, area and uncertainty (Olofsson et al 2014; Tyukavina et al 2025). Sample data must be collected in accordance with the forest definition thresholds applied by the Participant. When sample data is visually interpreted When area estimates are derived from a map-sample combination ("stratified area estimates") the reference data must be of higher quality than the map data. Reference data is collected through visual interpretation from satellite or aerial imagery. For sample-based area estimates, more than one interpreter must analyze the reference data and/or the interpretations may be quality-controlled using trained algorithms. and Majority agreement or consensus decision may should be used for the final reported data (see good practices in Chapter Section 4.1, Jonckheere et al 2024). An exception is the use of visually delineated maps, where the map class of the sample location is already considered a first round of visual interpretation. In this case, if the sample interpretation is different from the map, it shall be re-assessed.</p>

FAO Forestry Division	4.1.1 Activity data		<p>Consider adding the following paragraph:</p> <p>Regardless of the sampling design, the total sample size should be adequate to achieve the desired level of precision and to minimize the risk of bias, particularly in strata or classes with limited area or high variability. The method and equation used to determine the required sample size should be reported transparently. In stratified sampling designs, various allocation schemes (e.g., proportional, equal, optimal) may be used. However, care must be taken to ensure that all strata are sufficiently represented to avoid imprecise estimates or systematic errors due to sparse observations. Where standard assumptions for constructing confidence intervals are not met—such as in the presence of small sample sizes or skewed distributions—alternative methods may be considered (e.g., Stehman & Xing, 2022).</p> <p>Reference: Stehman, S.V., Xing, D., 2022. Confidence intervals for proportion of area estimated from a stratified random sample. Remote Sensing of Environment 280, 113193. https://doi.org/10.1016/j.rse.2022.113193</p>
FAO Forestry Division	4.2.1 Activity Data	Areas of removals shall be provided in a georeferenced file or other equivalent documentation and must be demonstrated to meet the requirements for removals described in Section 5.3.	<p>Consider adding (conform page 2 of https://www.art-redd.org/wp-content/uploads/2025/02/Removals-Accounting-Guidance-Feb-2025-FINAL.pdf):</p> <p>The georeferenced file can either be a precise delineation of active planting (in which case it shall not include infrastructure or other land that has not been converted) or an approximate location of restoration activities / REDD+ intervention areas. This should be accompanied by restoration plans, decrees, delineations agreements or other form of evidence that there was an intent to conduct passive or active natural restoration.</p>
FAO Forestry Division	4.2.1 Activity Data	The areas shall only include land that has been converted from non-forest to forest; infrastructure or other land on the same property that has not been converted may not be included.	<p>This requirement would be highly exclusive as some countries will have georeferenced files of REDD+ intervention areas without precise delineations of land converted to forest land. Where countries use a georeferenced file of a REDD+ intervention area and accordingly perform a sample-based assessment, they will correct for areas of infrastructure or other land and the statistics will relate to land converted to forest land within the intervention area. We therefore would suggest an alternative formulation: Area estimates shall only include land that has been converted from non-forest to forest land. A sample-based assessment shall be performed on georeferenced files with approximate locations targeted for active or passive restoration, i.e. the requirements as described in section 4.1.1 apply to such areas.</p>

FAO Forestry Division	4.2.1 Activity Data	In other words, all areas that are eligible for removals must be labelled and maintained in the 'ongoing removals stratum' class for subsequent monitoring, reporting and verification activities under ART to track removals over time, and report any deforestation emissions occurring in these areas.	Suggest to add the following clarification: In other words, all areas that are eligible for removals must be labelled and maintained in the 'ongoing removals stratum' class for subsequent monitoring- reporting and verification activities under ART to track removals over time, and report any deforestation emissions occurring in these areas. Where countries are using a sample-based assessment on a georeferenced file of REDD+ intervention areas, the spatial units representing the assessed restoration areas shall be monitored over time and when deforested, the entire area they represent shall be reported to calculate the deforestation emissions regardless of updates in the map to add new years of planting or new years of deforestation and/or degradation.
FAO Forestry Division	5.3 CALCULATING A TREES CREDITING LEVEL FOR REMOVALSand, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting	It is unclear how this requirement is reflected in the Equations provided in Section 10. Could you please provide the reference to the specific equation to be used to calculate removals from the 10-year incremental growth? Also, in the clarification Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting, it is stated that any loss of these areas must be reported as deforestation or degradation emissions in the calendar year of the loss. Should this statement be added here? and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting. Any loss of these areas must be reported as deforestation or degradation emissions in the calendar year of the loss. PLEASE see Equations NNN, NNNN "prior to the start of the crediting period start date" does this mean for year 5 of the crediting period, incremental growth for the preceding 14 years can be included or should this read "10 years prior to any year of the crediting period"?
FAO Forestry Division	5.3 CALCULATING A TREES CREDITING LEVEL FOR REMOVALS	These previously restored areas shall be tracked as part of the 'ongoing removals strata', with a separate stratum for each year of planting (see Section 4.2.1).	Please consider the suggested text in red These previously restored areas shall be tracked as part of the 'ongoing removals strata', with a separate stratum for each year of planting, representing the Initial Removals stratum. In each year, an Initial Removals stratum should be defined including all eligible areas that began restoration or planting in that year, separated (if possible) between commercial forest and natural forest. In the subsequent year, this initial removals stratum transitions to an ongoing removals stratum (ORS) for the year; the ORS should include all areas being claimed for removals crediting. The ORS for each year should continue to be monitored as a separate stratum to ensure that removals can be properly accounted for in future years. If deforestation or degradation were to occur in these areas, then this will enable the resulting emissions to be based on the removal factors used for that area. Annual data should be maintained for all removals areas. Please note that removals are not cumulative across the crediting period. They must be evaluated and claimed for each specific year of the crediting period

FAO Forestry Division	5.3 CALCULATING A TREES CREDITING LEVEL FOR REMOVALS	Commercial forest is defined as any homogeneous tree planting or forest regeneration with the purpose of timber, fiber, fruit or tree sap harvest. To be eligible for crediting under TREES, commercial forests must not include any invasive alien species.	Most countries will have planting statistics where for some planted areas, the species composition will not be available. The species can typically not be assessed through a remote sensing assessment. What would the implications of this missing data be for countries? What if this is missing for the reference period, but not for the crediting period?
FAO Forestry Division	8. Uncertainty	Model and allometric errors are excluded(15), as such errors are considered consistent between emissions in the reference period and crediting period, and thus the transaction cost and capacity building needed to include far outweigh any benefit in uncertainty determination.	Update footnote 15 making reference to the forthcoming GFOI "Guidance to inform the use of space-based forest biomass-related data in MRV procedures"
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS		General comment on Section 10: It would improve clarity if the equations provided in Section 10 were distributed among the respective chapters in the earlier sections. Please consider moving the equations related to removals from Section 10 to section 5.3 or insert references in section 5.3 to the respective equations in section 10
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS	Equation 11: HFLD Penalty Deduction Equation 12: Adjusted Gross GHG Reductions using the HFLD Crediting approach	Please consider moving Equations 11 and 12 from Section 10 to page 42, above Table 1
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS	Equation 13: Initial Area of Removals for Commerical Forests	Please add a note clarifying that: If $ACF > RACF$, then Equation 13 should be used. For years where $ACF < RACF$, then $ARCF = 0$.
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS	Equation 17: Ongoing GHG Removals	The note in Equation 17 states that removals crediting areas that have been deforested must be removed from the Ongoing Removals Strata. However this is not reflected in Equation 17, in TREES v3. It would improve clarity if an additional equation was provided to illustrate how potential deforestation areas in ongoing removals are accounted for. In addition, the previous Equation 19 from TREES v2 did take deforestation areas in ongoing removals into consideration.
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS	Equation 21: Adjusted TREES Emission Reductions Equation 22: Emission Reduction Buffer Pool Contribution	There may be Participants for whom, after applying Equation 21, the Adjusted TREES emission reductions (TREES ER) is negative or zero and they have no remaining credits to contribute to the buffer pool and apply Equation 22. It would improve clarity to add a clarification note for such cases (eg would this result in a deduction from the buffer or a zero contribution?)
FAO Forestry Division	10. CALCULATION OF EMISSION REDUCTIONS AND REMOVALS	10.1 GROSS GHG REDUCTIONS USING THE TREES CREDITING LEVEL APPROACH 10.2 GROSS GHG REDUCTIONS USING THE HFLD CREDITING APPROACH 10.3 GROSS GHG REMOVALS 10.3.3 GROSS REMOVALS	It is unclear why the term "gross" is added in many locations in TREES 3.0. For emissions, TREES is considering the carbon contents in the replacing land-use therefore the emissions should be considered net, not gross. For removals, considering equation 14 and the GHG emissions from clearing vegetation prior to conversion to forest, it appears the standard considers net GHG removals. If "gross" is referring to the ER calculation before buffer pool allocations and uncertainty deductions, this should be clarified Suggest to remove "Gross" throughout the document or otherwise define what "gross" implies.
FAO Forestry Division	13.1 Double issuance	The deduction for each calendar year shall be based on the verified or soon to be verified....	Consider setting the deduction based only on the verified number of ERRs.

FAO Forestry Division	13.1 Double issuance	Exception to this requirement	<p>The exception to the requirement of ERR's deduction should be considered to the full scope of the domestic use providing that the ERRs are not used for NDC accounting or international compliance. By including the terms "voluntary" and "international" in the exception paragraph adds clarity to the domestic scope of the exception, while ensures the credits aren't used beyond the host country and maintains environmental integrity for the accounting of mitigation efforts.</p> <p>An exception to this requirement may be granted in cases in which credits from projects located within the Participant jurisdiction are verified and/or issued by a GHG program and labelled as being allowed only for use in a domestic compliance or domestic voluntary market within the Participant jurisdiction. Further, this exception is only applicable if the Participant (i.e., the host country government) provides assurance and verifiable evidence that the specified project credits are only eligible for use towards meeting obligations under a domestic compliance or domestic voluntary scheme or program, and that no entity is permitted to make claims about the use of the specified project credits towards international corporate climate or net-zero targets. In the case of this exception, the volume of credits verified and issued to projects specifically for use in a domestic compliance scheme, and for which no claims are allowed to be made, will not be deducted from TREES issuance volume.</p>
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