



Thank you for the opportunity to comment on the draft TREES 3.0 Standard. We present our comments below.

Section 3. Eligibility, Applicability, and Key Requirements

- Re "Clarify the required elements of the REDD+ Implementation Plan": In addition to outlining the drivers of deforestation and degradation and the activities to mitigate these drivers, we would recommend requiring the development of a theory of change to justify how these activities will effectively mitigate the drivers.

Section 4. Carbon accounting

- Re "Clarify the requirements for emissions activity data and provide additional references for good practices": The use of the term "disturbance" in the following sentence is confusing. "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." If disturbance is meant to refer to harvesting, suggest using the term "harvest" or "harvest or other disturbance."

Section 5. Crediting Level

- Re "Clarify that removals must be connected to the Participant's REDD+ activities": The language is vague as is and merits more explanation. How exactly must the removals be connected to the REDD+ activities e.g. does this mean that the removals must be the result of the same activities that are leading to reduced deforestation and/or degradation? Or is this just reiterating the point made earlier that Participants can't claim credits from removals unless they also demonstrate emissions from deforestation and degradation have been reduced?
- Re "Require commercial forest to exclude invasive alien species": Suggest adding some guidance on how to ensure that planted species are not invasive, for example, by reviewing national invasive species registries. In general, the term invasive is often used incorrectly.
- Re "Specify that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor": We could not find the referenced language in section 5.3 that mentions that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor. This section also references Section 4.1.3, which is not a section that exists in this consultation draft. It also includes an equation (6) on commercial forest removals reference area with no mention of this equation in the text nor is there an equivalent equation for natural forest removals reference area. In conclusion, section 5.3 currently lacks coherency and needs a careful update.
- Re "Remove option for HFLD jurisdictions to claim avoided foregone removals": We support the availability of this option and encourage its continued inclusion in TREES 3.0 for HFLD jurisdictions in the current and future TREES pipeline.

Section 7. Reversals and Leakage

- Re "Clarify the requirements for Participants entering ART with a known reversal": We could not find any specific language in the updated version with this clarification, unless this is meant to cover if requirements when a reversal is reported in the first TREES Monitoring Report submitted to ART.

Section 13. Avoiding Double Counting

- Re "Clarify requirements for corresponding adjustments." We could not locate any additional language in the updated version of Section 13 with this clarification.