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RESERVE

SUMMARY OF COMMENTS & RESPONSES DRAFT MEXICO FOREST PROTOCOL VERSION 3.0

13 sets of comments were received during the public comment period for the Climate Action Reserve (Reserve) draft Mexico Forest Protocol Version 3.0 (MFP). Staff from the Reserve provides summarized comments and responses to the comments below. The public comment period for the draft protocol was July 18th, 2022 to August 12th, 2022. In addition to the comments below, a number of editorial comments were submitted not listed below, which were likewise considered by the Reserve for the final version.

The comment letters can be viewed on the Reserve's website at <http://www.climateactionreserve.org/how/protocols/mexico-forest/dev/>.

COMMENTS RECEIVED BY:

1. Adrián Nieves Ramírez, Project Coordinator, Santiago Colzingo, Puebla
2. Bioforestal Innovación Sustentable (Bioforestal)
3. Canopia Carbon
4. Centro de Investigación y Proyectos en Ambiente y Desarrollo (CIPAD)
5. Climate Seed
6. Dr. Carlos Troche Souza, Wetlands Monitoring/Remote Sensing Specialist, CONABIO (CONABIO)
7. Conservation International (CI)
8. CostaSalvaje, A.C.
9. Integradora de Comunidades Indígenas y Campesinas de Oaxaca AC (ICICO)
10. Fundación San Crisanto A.C.
11. M.C. Juan Carlos Leyva Reyes
12. Servicio y Consultoría Ambiental y Forestal S. de R.L. de C.V. (SYCAF)
13. Toroto SAPI de CV

1. Introduction

1. **COMMENT:** The introduction is clearly laid out and written. However, it could benefit from explaining the background for developing CAR Mexico, for example, why a custom version of the CAR in the form of CAR Mexico was required due to the landholding structure. The text should also make it clear that this standard applies to both project-level and jurisdictional approaches. **(Conservation International)**

RESPONSE: Thank you for your comment. The Climate Action Reserve develops jurisdiction specific protocols in order to incorporate the laws, norms, and common practices of the jurisdiction and sector in the eligibility, additionality, and baseline considerations in order to create standardized additionality and baseline assessments. The Reserve does not currently have a separate entity known as CAR Mexico, though we have adapted many of our programmatic policies in order to ensure our program would function aligned with conditions in Mexico and that Mexican stakeholders would directly participate and benefit. In addition, the Mexico Forest Protocol (MFP) only includes project-level accounting, though it was designed to be aligned with Mexico's National REDD+ Strategy (ENAREDD), such that Reserve projects could be nested within the jurisdictional framework when implemented. Prior versions of the MFP (see Version 2.0 for example) included greater background on ENAREDD and nested projects; in V3.0 we removed that level of detail from the protocol to simplify the text and will publish it as a separate policy memo.

1.1 About Forests, Carbon Dioxide, and Climate Change

2. **COMMENT:** The document indicates: "The General Law of Sustainable Forest Development establishes the difference between forests, jungles, and vegetation of arid zones, all of which are considered within forest ecosystems. The Protocol uses the term forests to include all forest ecosystems that meet the definition of forest under this protocol." But the word mangrove does not appear. I think it would be appropriate to include it. Also, will short mangroves in arid zones be eligible for certification? Please clarify. **(Costa Salvaje)**

RESPONSE: Thank you for your comment. The word mangrove has been included. All trees must comply with the Protocol's definition of tree to be included. The Reserve added a clarification to the protocol's definition of tree that *Rhizophora mangle* (red mangrove) and *Avicennia germinans* (black mangrove) that meet the measurement requirements for DBH may be included in the tree definition for the purposes of this protocol.

2.1 Forest Projects

3. **COMMENT:** Section 2.1 states "increase removals for CO₂ from the atmosphere." It should say "GHG" or "CO₂e" instead, as in some cases, other greenhouse gases are being considered, like methane can be generated from soil or litter decomposition. Such gases should be eligible as well. The CDM LULUCF used CO₂e as the unit of measurement to include additional GHGs, similar to other climate change projects. This becomes even more important in the biochar context. **(CI)**

RESPONSE: Thank you for your comment. This has been added.

2.2.1 Project Areas

4. **COMMENT:** Section 2.2.1 Is there any requirement to immediately report change of ownership from community land to dominio pleno during project life? **(CI)**

RESPONSE: Any change in ownership is required to be reported in the Annual Monitoring Report.

2.3 Project Activities

5. **COMMENT:** Although the Activity Area is specified to include the entire area under the [forest management] program, it does not specify whether forest areas not subjected to harvesting can (or should be) included, as is the case with the definition (and clarifications) of version 2.0. It would be nice to expand the definition so that it has at least the same detail as version 2.0. **(Juan Carlos Leyva Reyes)**

RESPONSE: All area under the forest management program should be included in the IFM Activity Area; or an area with representative age stands.

6. **COMMENT:** It is suggested to include as eligible projects, mangrove areas that, due to their proven carbon reservoirs (to standardize, up to 1 meter deep*) and natural accumulation are potential "sources" of CO₂e, due to changes in land use. The implementation of a project in these areas, which do not need restoration or reforestation, would significantly reduce the risk of being a "source" and in this way it will be possible to develop local governance, gender equity and territorial appropriation for the care and management of these zones. On the other hand, with the reports issued in the project, it will be possible to follow up on possible ecosystem disturbances that are reducing sequestration/accumulation and propose actions to reduce these disturbances. **(CONABIO)**

RESPONSE: The MFP does not include avoided emissions due to the laws and norms of Mexico; however, mangrove forests are eligible under Reforestation or Restoration activities, including the growth of mangrove forests and related soil carbon of existing mangrove forests that continue to grow and pass the Performance Standard Test.

7. **COMMENT:** [IFM Activity Areas without a forest management program in place should not be approved.] **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve clarified the requirement to ensure that forest management programs must be approved by the time of the start date to be eligible under IFM.

8. **COMMENT:** Proposed changes for Improved Forest Management Activity Areas with the possibility of including some trees planted as agricultural crops in the quantification of the primary effect if the corresponding environmental safeguard is very good. **(CIPAD)**

RESPONSE: Thank you for your comment.

9. **COMMENT:** Table 2.1: How does CAR Mexico classify activity areas where the project activities include practices that are aligned with those certified by and are not expressly prohibited by the "Activity Area Criteria" but that do not neatly fall into any of these defined

categories? We suggest an “other” category that could include such activity areas and could be approved at the discretion of the Reserve. **(CI)**

RESPONSE: During the protocol development process with the technical workgroup, the Reserve develops standardized additionality tests or Performance Standard Tests and eligibility criteria that are specific to the included activities and activity definitions. The Reserve does not allow activities that are not included in the activity definitions of the protocol as they would require further analysis for additionality and eligibility.

- 10. COMMENT:** Table 2.1: “Improved Forest Management” criteria are appropriate for the most part, but there is no description of practices regarding stocking, selection of “optimum” rotation age, etc. Perhaps some references could be cited here or suggested, or a clearer description of the activity could be provided. One concern around the “Activity Area Criteria” for this activity type is the criteria that IFM be, “for the purposes of commercial timber harvest”. This would appear to exclude alternative productive IFM activities, such as pine resin harvest, which is particularly relevant in Mexico and an important source of livelihoods in some regions. Also, this would appear to prohibit enrichment plantings or other activities that increase carbon storage through improved management, but which do not practice timber harvest or meet the definitions of “reforestation” or “restoration” activity types. Please clarify how such activities would be categorized under the CAR Mexico activity typology. **(CI)**

RESPONSE: During the protocol development process with the technical workgroup, the Reserve develops standardized additionality tests or Performance Standard Tests (PST) and eligibility criteria that are specific to the included activities and activity definitions. The PST for IFM activities is based on the existence of a Forest Management Program approved for harvesting such that without the carbon project, all annual growth would be at risk of harvest. Forested areas that do not have a Forest Management Program for harvesting, including areas with alternative management activities such as pine resin production, however, may be eligible as Restoration activities by passing the associated PST.

- 11. COMMENT:** Please consider whether it make sense to exclude monoculture from agroforestry. There can be native species monoculture reforestation that provides climate and biodiversity benefits, and there are natural forest ecosystems where a single native species is dominant. Also, there can be cases where the primary project activity might be native species monoculture that serves to improve land management and alternative livelihoods, thus allowing for agroforestry or other activities (e.g., conservation) to be introduced or practiced. It doesn’t always have to be primarily crop areas where trees are introduced. The standard should create rules to allow these different considerations so that projects are recognized for planting crops along with trees, but bad actors are prevented from just planting a few trees in a crop area to claim CRTs. Flexibility will be important to ensure that rules can be made appropriate for local context. **(CI)**

RESPONSE: The Reserve updated the Agroforestry activity definition and environmental safeguards such that an Agroforestry activity with less than 30% tree canopy cover would not be required to meet the native species requirements; however, Activity Areas with greater than 30% tree canopy cover must meet the required total percent and diversity of native species in order to ensure the environmental benefits of forest carbon projects. The requirement for composition of native species is further tied to the size of the Activity Area, such that smaller Activity Areas may have a greater percentage in one singular species up to 100%.

- 12. COMMENT:** Section 2.3 states: “For example, a Restoration Activity Area may later obtain an authorized forest management program, however, the activity designation would remain Restoration since that was the activity established at the Activity Area’s initiation.” Please explain the logic behind this, since carbon removal estimation procedures must change, wouldn’t they? **(CI)**

RESPONSE: Carbon removals is calculated based on updates to the carbon inventory, or updates to field measurements that calculate the forest growth, which does not change from one activity to another; Activity Areas are not allowed to change their inventory methodology after establishing the baseline and all projects must use the standardized inventory methodologies from the protocol.

3.2 Forest Owner

- 13. COMMENT:** In section 3.2.1 (paragraph 3 on page 10) on communal property, it is mentioned “Ejidal lands under a contract with a third party granting usufruct rights must comply with the ejido land requirements for the Forestry Project including social safeguards. The ejido and third party must provide a legal contract that clarifies the right to carbon credits.” Proposal: Specify that:
- For usufruct or *comodato* contracts on communal lands, whether for common use or previously executed parcels, that do not clarify who owns the carbon rights, it must be assumed that they continue to belong to the ejido and/or community.
 - People who have possession of private property by having previously entered into some type of contract should also have this contract. If the carbon rights are not clear in the contract, then it should be assumed that they belong to the owner of the land. **(Canopia Carbon)**

RESPONSE: Thank you for your comment. The Reserve updated the section to clarify that in the absence of clarity in the usufruct contract, the carbon rights remain with the ejido.

- 14. COMMENT:** It is suggested to include the figure of "Destination Agreements" (AdD) as part of the eligibility criteria and participation requirements, because, although they are concessions of the Federal Maritime Land Zone (ZFMT) to public entities, these areas can generally contain mangrove forests and are associated with communities and ejidos that can be directly benefited by this type of projects, managed by the public entity in charge of the AdD. **(CONABIO)**

RESPONSE: Thank you for your comment. The Reserve has updated the section to include text that says that for public lands managed by a third party, the third party must obtain a legal grant *or document* from the appropriate government agency granting the right to the carbon credits to serve as the Forest Owner. This may include a Destination Agreement.

3.2.1 Communal Land (*Ejid*os and Communities)

- 15. COMMENT:** On many occasions the fully parceled ejidos no longer hold Ejido Assemblies as a governance body, so it is requested to avoid the requirement that projects on land with parcel title be approved by the Ejidal Assembly and would be enough to enter into contracts with each of the owners of the plots. **(Canopia Carbon)**

RESPONSE: Thank you for the comment. The Reserve has updated the protocol to allow a certificate and/or parcel title to be sufficient.

- 16. COMMENT:** Given the difficulty in obtaining legally recognized land ownership in Mexico, from a conservation perspective, there should be a way to carry out conservation carbon credit activities in such lands if there are no conflicts or disputes. For example, there are cases where a family member who is the formal landowner may be living abroad or passed away and another family member is managing the land, which has not been legally transferred, but where there are legitimate land claims. The “legal land ownership” stipulation currently prevents huge swathes of degraded land from being eligible. If there are no conflicts, some path needs to be created for such lands as well. **(CI)**

RESPONSE: A core accounting principal for all carbon projects is to ensure enforceability and clear carbon rights. For this reason, the Reserve requires legally recognized land ownership and prohibits areas that have existing disputes over land ownership. Through the protocol workgroup process and beyond, the Reserve has worked closely with lawyers and experts in agrarian law and landownership in Mexico in order to safeguard the rigor and required clarity of the carbon market.

3.2.2 Private Property

- 17. COMMENT:** Given that Agrarian Law only allows for 30-year contracts for ejidos, it should be explicitly made clear that, under CAR Mexico, ejidos can make agreements beyond 30 years. **(CI)**

RESPONSE: Section 6.1 of the Protocol provides further guidance on how communities and ejidos may commit to and comply with the Reserve’s 100-year permanence requirement.

3.2.3 Public Land

- 18. COMMENT:** Will the Destination Agreements (AdD) at the service of the National Commission of Protected Natural Areas (CONANP) be eligible areas? Please clarify. **(CostaSalvaje)**

RESPONSE: These may be eligible, but in such cases, the entity to which the AdD is assigned is the one to be considered as the Forest Owner, unless the agreement states that rights may be assigned to communities or third parties, and evidence of such assignment or transfer of rights from the public entity holding the AdD to the third party is provided.

3.4 Project Developer

- 19. COMMENT:** Section 3.4 If a project owner has contracted to give the marketing rights of CRTs to a separate project developer, can the credits be issued directly to the project developer, or must they still be issued to a project owner account? The concerns here are access issues to accounts, extra potential transaction costs that may be associated with transfer of credits or rights to a project developer (who is not the owner), and the complexities of project owners being required to directly transfer credits to market when they may have little or no experience, funding, or technical capabilities to perform these types of transactions. **(CI)**

RESPONSE: Credits will initially be issued solely to the Forest Owner. Once issued, it is up to the Forest Owner to determine where the credits are transferred. Additionally, there are no transfer fees when the Project Owner transfers credits to or from the Project Developer associated with the project.

3.5 Aggregation

20. COMMENT: In section 3.5 of aggregation please confirm and clarify that in the case of aggregate projects each Forest Owner must assign a Project Coordinator and that a Project Coordinator is not required for the set of aggregate projects. This is because it could be interpreted that the agreement between communities and ejidos aggregated is required to determine a single Project Coordinator for all individual projects, which would complicate the governance of the aggregation and would not respect the governance bodies of community tenure. **(Canopia Carbon)**

RESPONSE: Thank you for your comment. Correct, each project must have its own Project Coordinator.

3.6 Required Documentation for Land Tenure Status

21. COMMENT: In section 3.6 (page 14) on documentation required to prove the status of the property, the case of persons with certificates and/or land titles without full ownership issued by the RAN is not considered as a particular case. Proposal: Since this title accredits the right of the community member or possessor to use and enjoy a certain plot within the nucleus, it is proposed to CAR, 1) recognize the holders of the certificates and / or parcel titles without full domain through the official identification of the owner and the title of parcel, and 2) specify that the approval of the Ejidal Assembly is not necessary to approve the Forestry Project. Even more so in ejidos that no longer hold Ejido Assemblies as a governance mechanism and that do not have areas of common use. **(Canopia Carbon)**

RESPONSE: Thank you for the comment. The Reserve has updated the protocol to allow a certificate and/or parcel title to be sufficient.

22. COMMENT: Section 3.6.1 requires that the project owner must sign an Attestation Title at each Verification that he/she has an exclusive ownership claim to the GHG removals. How will you treat cases where a project owner may have signed away marketing rights for a specific period of time to a third-party project developer or investor? Is this permitted? **(CI)**

RESPONSE: The Attestation of Title demonstrates that the Forest Owner has the rights to the carbon sequestered through the project. The Forest Owner may then sell the CRTs that are generated and/or transfer the CRTs to the Project Developer or a buyer after the issuance of CRTs. That is the decision of the Forest Owner. However, the Reserve will always issue the credits to the landowner, i.e. the entity with the rights to the carbon sequestered by the forest carbon project.

3.7 Conflicts

23. COMMENT: It is very likely that forest owners (Ejidos and communities) cannot fully comply with this requirement, due to the limitations that the Agrarian Prosecutor's Office may have, to evaluate the presence of conflicts in specific areas (areas of activity) of the communal

property, and therefore hinder or even make impossible the issuance of a document that endorses this requirement.

Proposal 1: It is considered as a viable alternative to request only a Non-conflict document within the Areas of Activity signed by the ejido and / or communal authority, which is approved in the Assembly of Simple Formalities and request the verifier to confirm in the field during the first verification that the Areas of Activity are free conflicts. If this request is accepted, we suggest making the corresponding adjustment in table 8.3.3 eligibility criteria and participation requirements, in verification paragraph 6. Conflicts. To homologate the requirement of the declaration of No conflicts for forest owners in communal property.

Proposal 2: In line with point 2 presented above is proposed specify that for the particular case that of people with certificates and / or parcel titles without full domain issued by the RAN will require only a non-conflict office within the Areas of Activity signed by the owner of the parcel title. (**Canopia Carbon**)

RESPONSE: In order to ensure projects do not include land disputes or conflicts and there is clear landownership, the Reserve requires the document issued by the Procuraduria Agraria for ejidal and communal lands. In instances in which the Procuraduria Agraria will not issue the required document, landowners may reach out to the Reserve for further guidance.

- 24. COMMENT:** Section 3.7. CAR Mexico states that it, “cannot issue credits for any lands where substantial disputes exist regarding property ownership... all Activity Areas must be free of substantial conflict or dispute (at the Reserve’s discretion.” This language is vague. What constitutes a “substantial” conflict or dispute? What are examples of acceptable or unacceptable conflicts or disputes? (**CI**)

RESPONSE: This is determined by the document issued by the Procuraduria Agraria for ejidal/communal lands and the Attestation of No Conflicts for public and private lands.

3.9 Social Safeguards

- 25. COMMENT:** In section 3.9 of the free, prior and informed consent table, safeguard SS6 states that “contracts must establish the right to CRTs and future credit payments, as well as the terms for contract renewal, renegotiation, or termination. For ejidos and communities, the contract cannot define the terms of a Forest Owner for more than 6 years without requiring a new vote in an Assembly. The contract is kept as a confidential document in the Reserve registry.”

Comment 1: Subsection 3.4 establishes the role of the Project Developer itself, which does not include their role as a buyer of future credits. Likewise, we believe that the technical role of the Project Developer, governed by its contract with the Forest Owner, should not be confused with the contract for the sale of future credits. Although it seems to us good practice to limit the contract of the Project Developer to 6 years, we consider that the duration of the contract for the sale of future credits cannot be limited to 6 years.

Comment 2: For all types of projects, with the exception of improved management projects already approved and operating, a substantial initial investment is required to start the projects. Therefore, the duration of the future credit purchase agreement must be established between a buyer and the Forest Owner based on the costs of implementation in the field and the cash flows of the project in such a way that the future credit purchase

agreement facilitates the financing of project activities. The foregoing in order not to limit the ability of the Forest Owner to receive financing and long-term economic resources that cover the initial costs necessary to trigger the start of activities in the early years.

Proposal 1: We request to remove from the scope of the Project Developer contract any reference within the Protocol to the purchase and payments of future credits.

Proposal 2: SS6-Developer Approval should be a single safeguard. The SS6 must consider: The approval of a Project Developer must be approved after dealing with the topics of SS1-SS4 as established by the 3.0 protocol and the scope and costs of the technical services of the Project Developer must be specified.

Proposal 3: Separate Aggregator Approval as another safeguard (SS7) that must be approved after dealing with SS1-SS4 issues in a Simple Formalities Assembly via 1) Formal and/or Traditional Authority, 2) A Assembly Act where there is a consensus (>50%) of the members of the ejido or community present in favor. The Project Aggregator must guarantee that it explained the scope of its services as Aggregator through reports and/or Assembly Minutes. Include that the Project Aggregator has a contract that determines the technical services of the Aggregator and in case the Project Developer acts as Aggregator, clearly specify it.

Proposal 4: The concern to ensure the principle of free, prior and informed consent regarding the prices and payments of future credits should be addressed under a separate social safeguard (SS8) that ensures that both the Project Developer and the Aggregator guarantee the integrity of the voluntary carbon market explaining to the Forest Owner in a workshop documented in reports and/or minutes of assemblies the following points: 1) the dynamics that determine the market prices of voluntary carbon credits of nature-based solutions, 2) provide the references and sources of consultation of the prices, and 3) clarify the basic assumptions for the construction of the carbon credit purchase proposal. **(Canopia Carbon)**

RESPONSE: Thank you for your comments. The Reserve has updated the social safeguards to take into account several of the proposals.

- 26. COMMENT:** Section 3.9. Private, public, non-communal and private ejidal landowners are not required to address social safeguards. It is important to add that projects under this land title type must not negatively impact communities or populations in and around the project area. If a community around the project areas is or will be negatively impacted, FPIC and social consultation should still be required. **(CI)**

RESPONSE: Thank you for your comment. The Reserve has included a statement to clarify that all projects must comply with the Reserve Offset Program Manual, including Section 2.4.6 Regulatory Compliance and Environmental and Social Safeguards. In addition, all projects are publicly listed prior to registration; local actors are encouraged to reach out to the Reserve if any project will negatively impact the community.

- 27. COMMENT:** Section 3.9. Table on Free Prior Informed Consent section SS3: Please provide a cost-benefit tool to demonstrate how this works. There is some concern using a tool with strict, pre-determined criteria instead of guidelines, because each investor and project developer has their own financing and acceptable risk criteria that they consider when deciding whether to invest in a project. This cannot be determined by a one-size-fits-all tool. Also, economic benefits are not the same as investment considerations. For

example, biodiversity benefits are not currently priced in the carbon market. It would be better to set guidelines for distribution for sharing a majority of carbon credit profits (not revenues) and non-monetary benefits with people. This section needs more thought and work. **(CI)**

RESPONSE: The use of the Reserve's Cost Benefit Analysis tool is optional. However, it is required that the analysis of costs and benefits meet the requirements detailed in SS2 and SS3, including the consideration of local environmental benefits that are usually associated with biodiversity, water quality, soil conservation, and recreation.

28. COMMENT: Section 3.9 Table on Free Prior Informed Consent section SS10-SS13. A dispute resolution mechanism needs to be set up. There can also be a case where a majority of a community votes for a project coordinator who has documented legal criminal convictions and/or environmental/social violations. A procedure should be in place to prevent such a person from being a project coordinator. At the same time political and frivolous objections must be prevented. **(CI)**

RESPONSE: The social safeguard was clarified to include the requirement of a dispute resolution.

29. COMMENT: Section 3.9 Table on Free Prior Informed Consent section SS4. Please set limits on how proceeds can be used, and discourage individual direct money disbursements to avoid risks related to direct payments being used for alcohol, drugs, prostitution, etc. **(CI)**

RESPONSE: The Reserve requires transparency of the use of funds and how decisions will be made regarding the use of funds.

30. COMMENT: SS6 Approval of a Project Developer or an Aggregation.
It seems to me that the social safeguards in their current wording do not prevent the participation of certain actors (such as financiers, brokers and developers) from putting in place terms that may represent an abuse of forest owners.

Although limiting the duration of the commitments to a period of 6 years is useful, it does not prevent the appearance of abusive, unfair or dishonest practices by the actors involved in the projects.

I do not identify at the moment the way in which these deals could be induced to be governed by ethical principles between the parties, avoiding the abuse of any of them.

(Juan Carlos Leyva Reyes)

RESPONSE: Thank you for your comment. The Reserve has updated the social safeguards to require that the Project Coordinator be included in all communications regarding the sale of credits as well as require that the community be informed at annual Assemblies of all potential offers that were discussed. In addition, the Reserve has included a safeguard to require that all purchase agreements and related contracts be presented during annual Assemblies and made available to community members. Lastly, the Reserve updated the social safeguard related to the approval of Project Developers and aggregators to require contracts with the Forest Owner clarify the division of costs and benefits. Verification bodies will further be required to interview the Project Coordinator as well as potentially other community members to ensure compliance with the social safeguards.

31. COMMENT: Regarding the role of the coordinator, I think it would be very important to include a space in the annual monitoring report, in which the coordinator issues a report on project activities, such as: how many assemblies were held to address the issue of the project, supported with images (photos) of the reports in the assembly, such as the signature of the pia in the presence of the notary, as well as the report of the credits that were issued from the project, also the price at which negotiated the sale of the credits. Although the annual monitoring report requires it in some way, there is no section in which the coordinator renders a report or presents evidence in this regard. **(Adrian Niev)**

RESPONSE: Thank you for your comment. The Reserve included a requirement that the Project Coordinator must be included in all communications regarding the forest carbon project, including regarding the sale of carbon credits as well as a monitoring and reporting requirement that Project Report and Annual Monitoring Report must include the signature of the Project Coordinator attesting to their inclusion in the MRV processes and ongoing compliance of the social safeguards. In addition, the Reserve included a verification requirement for the verification body to interview the Project Coordinator to ensure compliance with the social safeguards.

32. COMMENT: It would also be very helpful to carry out a survey of all the coordinators, to somehow guarantee that the important role that the coordinator has in the project is understood. **(Adrian Niev)**

RESPONSE: The Reserve holds weekly calls with MFP project developers and project coordinators to provide a space to ask project related questions, clarify protocol guidance, and provide information on protocol updates as well as to provide ongoing trainings on the protocol. The Reserve will ensure that all project coordinators are invited to the weekly calls. In addition, the Reserve will incorporate a periodic survey of project coordinators.

33. COMMENT: We suggest reviewing this part, for the specific case of the State of Oaxaca, the general assembly of community members, gives a series of powers to the *Comisariado* of communal lands so that in its name and representation it can carry out all kinds of legal acts of competence, from that point of view, the project coordinator cannot and should not act as manager of the account, because the general assembly of community members will not grant those powers to those who are not representing the community. **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve modified the requirement so that the Project Coordinator or legal representative of the community/ejido may be the Account Manager for the Project Owner account.

34. COMMENT: FPIC, it is being requested that the act define the anticipated and prior use of the funds before the vote, and how decisions will be made regarding the use of the generated funds. From our point of view, we consider it a mistake to try to include this in an assembly act where the project is going to be approved, since it is understood that the project is going to be carried out, but this implies that the risks involved are not being considered. We consider it prudent that after the project has passed all the [project development] phases but prior to verification, then the record of the use of resources may be requested. **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve modified the social safeguard.

35. COMMENT: In addition to the above, I believe that the CAR should seek a strategy that allows it to check that the Contract between the project developers and the forest owner is

the same as that found in the Project Report that the project developers submit to the CAR. **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve modified the social safeguard to require that the contract terms must be discussed and approved by the general Assembly and that verifiers must interview the project coordinator as well as potentially additional community members.

- 36. COMMENT:** Section 3.9 (paragraph 1 page 16) of social safeguards establishes that the decisions of the Forest Owner must be made in General Assemblies (footnote number 23). A General Assembly continues a very long agenda and in some ejidos general assemblies do not happen frequently. Proposal: It is proposed to allow the discussion and approval of the Forestry Project and the fulfillment of social safeguards in Assemblies of Simple Formalities. **(Canopia Carbon)**

RESPONSE: The required assemblies to comply with the protocol's social safeguards are subject to the internal rules of the ejido.

- 37. COMMENT:** The aggregation of the "anticipated and prior use of the funds before the vote, and how decisions will be made regarding the use of the funds generated" is a very good change that adds transparency without infringing on the autonomy of the ejidos and communities. Congratulations to the work group. **(CIPAD)**

RESPONSE: Thank you for your comment.

3.10 Environmental Safeguards

- 38. COMMENT:** In table 3.1 under "Native Species" it is mentioned that a possible "An affidavit from the appropriate regional SEMARNAT or National Commission for the Knowledge and Use of Biodiversity (CONABIO) office is required wherever a dispute arises as to whether a tree is native to the Project Area or not." In addition to the fact that it is not clear what the word "affidavit" refers to, whether it is a document, an email or a mention of an official, etc., it is worth mentioning that all the information available on species or cartography produced by CONABIO is free and is publicly available on their web pages (www.conabio.gob.mx and www.biodiversidad.gob.mx). Anticipating that there may be a "dispute" and in order not to enter into a legal vacuum, it is suggested to change the wording, mentioning that the information available from the regional office of SEMARNAT or CONABIO be used. - The same comment for table 3.1 in "Species Composition", CONABIO does not have the power to "sign letters" for these purposes, so it is suggested to change the wording to the use of information generated and available by the institution. **(CONABIO)**

RESPONSE: Thank you for your comment. The reference to a signed affidavit from CONABIO has been removed.

- 39. COMMENT:** Section 3.10, Table 3.1. Note that native species may no longer grow in a project area and be re-introduced. This should be allowed. The provision for allowing species for climate adaptation is very important. At the same time, any new species that may be introduced for climate resilience or adaptive capacity should not be invasive. **(CI)**

RESPONSE: There is an allowance for climate adaptation if stated by SEMARNAT.

40. COMMENT: It appears that coffee is included as a tree in CALCBOSK; we are not considering it within the inventories what we are doing for agroforestry systems. **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve has updated the definition and environmental safeguards related to agroforestry activities. In addition, all tree species must comply with the definition of tree in the protocol in order to be included.

41. COMMENT: Section 3.10, Table 3.1. Safeguard 3. Table 3.2. What is the logic behind the composition of species selected? How was this defined? Please explain in the text. **(CI)**

RESPONSE: This was developed through technical workgroup review.

42. COMMENT: Section 3.10, Table 3.1. Safeguard 4 mentions that a project must reforest areas where 5% of a reduction of canopy cover is detected as a rectification measure. Shouldn't the carbon loss or emissions be estimated as well and discounted from the total CRTs issued or at least compensated by the Reserve buffer? **(CI)**

RESPONSE: Yes, if the decreases are located inside the Activity Area, the decrease would be accounted for as CRTs are calculated based on updates to the forest carbon inventory, i.e. annual growth, and Project Developers are required to update all plots affected by a harvest or natural disturbance in the year that it occurs; thus any decreases to canopy cover or emissions within the Activity Area are automatically taken into account in the Activity Area forest carbon inventory and corresponding CRT calculations. This safeguard monitors the canopy cover in the entire Project Area to avoid leakage from the Activity Area to the Project Area; there are also secondary effects emissions calculations that account for leakage outside of the Project Area that result in deductions to the CRT calculations in Section 5.4 of the protocol.

43. COMMENT: Section 3.10, Table 3.1. Safeguard 4. In addition to wildfires, please also include pests, natural disasters, and other relevant disturbances **(CI)**

RESPONSE: Natural Disturbance Risk I includes: Wildfire, Disease, or Insect Outbreak, and Natural Disturbance Risk II includes all other catastrophic events. Moreover, the buffer pool is a shared pool that will be used for any kind of unintentional reversal.

44. COMMENT: Section 3.1, Table 3.1. Safeguard 4. It would be good to mention in the text the process applied for the development and review or testing of appendix A; experts involved, validation process and any other details than help reader to understand the technical background behind. **(CI)**

RESPONSE: More information on the technical and content review and update process is available in the Reserve Offset Program Manual, Section 4. We have also listed all actors involved in the revision processes throughout all iterations of the protocol in the Acknowledgements section under Workgroup/Participants.

45. COMMENT: Section 3.10, Table 3.1. Safeguards 5, 6, and 7. Scientific Literature to support the decisions could be mentioned as well as to reinforce the standard's decisions and concerns around rules and requirements being arbitrary. Provide justification to reduce concerns that rules and requirements are arbitrary. **(CI)**

RESPONSE: Thank you for your comment. These requirements are based on work produced by the technical workgroup and policy decisions made during the protocol's update processes. Citations have been added where possible and all technical decisions were made with the technical workgroup and reviewed through public comment.

3.11 Project Start Date

- 46. COMMENT:** Section 3.11 Project Start Date. What is reasoning that project start date cannot be more than 12 months from submission date? There may be legitimate cases where it took more than 12 months to complete all of the documentation or extenuating circumstances, e.g., disasters, that delay these processes. Provide a process for granting exceptions. **(CI)**

RESPONSE: The Reserve requires a 12-month deadline to submit a project to ensure that the project is in fact additional, that is, that the project was implemented solely due to the presence of the offset market. The purpose of this requirement is to prevent actors from submitting projects that were not originally intended to be carbon offset projects. In the cases of extraordinary circumstances, the Project Developer may submit an extraordinary Circumstances Request form to request a deadline extension if needed. Please see section 3.4 in the Reserve Offset Manual for more details.

3.12 Crediting Period

- 47. COMMENT:** I consider that for this version of the PFM, the baseline should also be for 100 years, on the understanding that the community is making a commitment for 100 years through the assembly act, therefore, it is assumed that the baseline is for the same period of time. **(ICICO)**

RESPONSE: Thank you for your comment. Projects that make a 100-year permanence commitment will be allowed to establish a 100-year crediting period to link the two periods and recognize the long-term commitment they are making.

- 48. COMMENT:** Section 3.12. Project Crediting Period. Given that the baseline is only valid for 30 years, how will projects with 100-year contracts for CRTs be handled? **(CI)**

RESPONSE: Thank you for your comment. We will note that though the crediting period and permanence requirements are related, they are not the same. However, in this version of the protocol, the Reserve has modified the crediting period for projects that commit to 100-year permanence to be 100 years as well.

3.13 Additionality

- 49. COMMENT:** Is it possible to demonstrate additionality with a technical document other than those proposed in this protocol? I cite an example where this could be considered.

Suppose an ejido in the southern region of Mexico, which is located on the track of the "Maya Train" project, in the event that this ejido does not meet the requirements set out to demonstrate additionality (PST tool), the developer of the project would be willing to present an Environmental Impact Statement in which the damage generated by this megaproject is declared and why the implementation of carbon capture projects is important to avoid the degradation of these areas, could the Reserve consider this? **(Toroto)**

RESPONSE: The Reserve uses standardized performance standard tests (PST) in order to reduce subjective assessments of additionality and provide greater confidence to the market. The PST for Restoration Activity Areas includes an assessment of the risks of deforestation or degradation by assessing proximity to agricultural activities and urban markets. Alternatively, a project can demonstrate the presence of degradation through a historic trend of decreasing forest cover. A declaration from the project developer would not be considered a standardized PST and would be challenging to subjectively assess and/or verify.

50. COMMENT: The Quantification Tools User Manual, section X, mentions that [the PST] analysis can be performed using any of the three possible Analysis areas:

1. The Project area
2. The area of the municipality that contains the project
3. The area of the municipality(ies) that contains the project area and the areas of the municipalities adjoining it.

This makes sense to us, since within these areas it is possible to demonstrate a more evident degradation than if we go back only to the area of activity in question.

We mention this, because the reality of several ejidos in Mexico is that they have designated forest areas that are called "conservation areas", in which they limit extractive activities, and for this reason, these areas have not been disturbed for a long time. Because of this, the ejidos seek to enroll these areas in carbon credit projects. However, if we limit the PST tool to showing coverage degradation only in the activity area, it would not pass the test, and we would be committing a fallacy by believing that the area is not sufficiently degraded and therefore not is at risk. Is it possible to reconsider this? What alternatives are there for those areas that do not "approve" of this tool? **(Toroto)**

RESPONSE: The PST for Restoration Activity Areas takes into account risks of deforestation and degradation from surrounding areas by incorporating risks of land use conversion from agricultural activities and urban markets; the Reserve modified the PST to allow for the historic forest cover analysis to be conducted at the Project Area level to demonstrate the presence of deforestation throughout the project (i.e. the landowner scale) and thus the ongoing risk of land conversion to the Activity Area..

3.13.1 Legal Requirement Test

51. COMMENT: Section 3.13.1 Legal Requirement Test. Besides signing the Reserve's Attestation of Voluntary Implementation, should there not also be a stipulation that the Forest Owners or project developer describe how they concluded that the project is not legally required, e.g., using documentation and references to relevant law? **(CI)**

RESPONSE: Thank you for your comment. Verifiers are required to verify the project's compliance with the laws and regulations in its jurisdiction.

3.13.2.2 Performance Standard Test – Restoration Activity Areas

52. COMMENT: Section 3.13.2.2. How was the Restoration PST Tool prepared? Did the Reserve apply a public consultation process to validate the tool?

How did CAR Mexico select 5 years without forest cover as the appropriate length of time for considering reforestation activities to be additional? Please provide a justification for this decision and why this length of time is considered appropriate for the Mexican context. Provide justification and scientific evidence to reduce concerns that rules and requirements are arbitrary.

In the current version of this tool, there are some parameters such as population density according to a walking distance from the forest. Explain in the text how all these parameters were estimated; provide justification and scientific evidence to reduce concerns that rules and requirements are arbitrary. **(CI)**

RESPONSE: Thank you for your comments. Citations for the studies used as a basis in the tool can be found in the tool itself. The Restoration PST Tool has been developed by and reviewed by two workgroups and public comment periods and has been tested through those processes and through implementation.

3.13.2.3.1 Restoration Activity Areas

53. COMMENT: Section 3.13.2.3.1. Please explain how Appendix C.1.3 was prepared. While this section suggests that aerial imagery should be used, Appendix C suggests that satellite imagery would also be acceptable. Please address this contradiction. **(CI)**

RESPONSE: This section was developed with technical workgroup review and input. Both aerial and satellite imagery are acceptable.

54. COMMENT: Section 3.13.2.3.1. Historical trend analysis should be a weighted average and give higher weights to more recent history. Also, historical analysis is not necessarily a good predictor of future actions. There should be a way to include an area that is currently under an imminent threat if deforestation if proper documentation can be provided to substantiate this claim. **(CI)**

RESPONSE: Section 2 of the Restoration PST Tool addresses threats of deforestation not relating to canopy cover degradation. Moreover, the Reserve requires standardized additionality assessments to reduce subjective project specific assessments and provide greater confidence to the market.

55. COMMENT: Section 3.13.2.3.1. For mangrove restoration, please include hydrological water flow analysis as well. **(CI)**

RESPONSE: The Reserve uses CONABIO's tool for the mangrove analysis, which was discussed and reviewed by the workgroup.

3.14 Minimum Time Commitment

56. COMMENT: Section 3.14. At minimum, there should be a 30-year mandatory period. Given that many unexpected changes can occur over a 100-year period, a mandatory period that long may not be justifiable. For many investors, committing to a 100-year contract well exceeds investment horizons. Thus, 100 years should be preferred but not mandatory. **(CI)**

RESPONSE: Thank you for your comment. The Reserve establishes permanence as 100 years for sequestration-based projects in order to provide the market with high quality

credits that have a real atmospheric benefit. However, the Reserve has included the ability to realize a commitment period less than 100 years through the application of tonne-year accounting with a minimum time commitment of 30 years in order to provide flexibility.

4 GHG Assessment Boundary

57. COMMENT: In table 4.1 SSR (6), Soil Carbon, only restoration areas with mangrove forests are included. It is suggested to include all the mangrove areas involved in the project, whether restoration or not, since the accumulation of carbon in sediments could be very different between areas. And this will give a clearer idea of the dynamics of the sediment sink, which in most cases is the most important reservoir in this type of ecosystem. **(CONABIO)**

RESPONSE: Mangroves forests may be eligible under either the Reforestation or Restoration activity definitions of the protocol (Section 2.3), including preexisting mangroves that continue to sequester carbon and have passed the corresponding Performance Standard Test for additionality. For soil carbon, project developers may either, 1. use the default sequestration rates limited to the area with the Activity Area that has mangrove canopy cover in order to be conservative, or 2. use the soil sampling methodology throughout the entire Activity Area. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinstate SOC in a subsequent update.

58. COMMENT: It is great to include the carbon sink/reservoir in soil for Reforestation or Mangrove Forest Restoration Activity Areas. **(CIPAD)**

RESPONSE: Thank you for your comment. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinstate SOC in a subsequent update.

59. COMMENT: In Table B.3. Calculation of Tons of CO₂e for each Plot per Hectare describes the procedure for calculating CO₂e per hectare. In this procedure it is not very clear if the biomass of the roots (underground biomass) is included. Normally the biomass equations report dry biomass in the aerial part of the tree. Could you clarify if root biomass is included and how it is included? **(Juan Carlos Leyva Reyes)**

RESPONSE: Root biomass is included as a root:shoot ratio of 20% of aboveground biomass. The IPCC accounting guidance includes root:shoot ratios ranging from 20%-40% based on vegetation type, region, and ecological zone. Since the ratio is applied in both the baseline and project scenarios, it is considered unlikely to be a significant sink and is conservative to apply 20% for all species.

60. COMMENT: Table 4.1. Why are mobile combustion CO₂ emissions from site preparation only considered for activities to prepare areas for planting and not for other activities such as transport? **(CI)**

RESPONSE: Transport is not expected to be significantly different in the baseline versus the project scenario.

61. COMMENT: Table 4.1. How is the assumption that mobile combustion CO₂ emissions from ongoing project operation and maintenance are unlikely to be significantly different from baseline levels if the project scenario and baseline scenario have different activities? **(CI)**

RESPONSE: Mobile combustion emissions are accounted for due to site preparation activities, which could be significant; however, mobile combustion emissions from other project related activities are not anticipated to be significantly different from baseline levels or may decrease in the project scenario such that it is conservative to exclude.

5 Quantifying Net GHG Removals and CRTs

62. COMMENT: In equation 5.2, which refers only to carbon sequestration in the soil, why is crown cover included? Is there any bibliographical reference of this equation or is the equation for the aerial and soil warehouse? Generally the carbon pool in the soil is determined by the analysis of soil samples. **(CONABIO)**

RESPONSE: For soil carbon, project developers may either, 1. use the default sequestration rates limited to the area with the Activity Area that has mangrove canopy cover in order to be conservative when applying default rates, or 2. use the soil sampling methodology throughout the entire Activity Area. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinclude SOC in a subsequent update.

63. COMMENT: In section 5.1.2 (paragraph 3 on page 42) of Soil Carbon Enhancements from Mangrove Restoration or Reforestation it is mentioned: "the soil carbon sequestration rate relative to the default sequestration rate, as determined above, assumed to be directly proportional to the canopy cover of mangroves in the Activity Area"; this assumes that the increase in SOC content will increase linearly as the percentage (%) of canopy cover increases, which is a very questionable assumption. **(Canopia Carbon)**

RESPONSE: For soil carbon, project developers may either, 1. use the default sequestration rates limited to the area with the Activity Area that has mangrove canopy cover in order to be conservative when applying default rates, or 2. use the soil sampling methodology throughout the entire Activity Area. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinclude SOC in a subsequent update.

64. COMMENT: In section 5.1.2 (paragraph 3 on page 43) of increases in soil carbon for the Restoration or Reforestation of Mangroves it is mentioned: "The analysis of the baseline for canopy cover is only done for the first reporting period of the Activity Area, but the sequestration rate established for the baseline remains the same throughout the crediting period of the Activity Area."; this assumes that the sequestration rate remains the same throughout the period without taking into account the change in ecosystem productivity over time. **(Canopia Carbon)**

RESPONSE: Thank you for your comment. The Reserve has updated this section so that all sequestration of soil carbon is taken into consideration; project developers may either, 1. use the conservative default sequestration rates that would be applied each reporting period to account for annual growth, or 2. use the soil sampling methodology, which requires annual monitoring to account for annual growth in soil carbon. However, as noted in response to

further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinclude SOC in a subsequent update.

- 65. COMMENT:** Table 5.1, which includes the sequestration rates, is useful for this stage of implementation, where information on this dynamic is scarce. It is suggested to indicate that this table will be updated by region, type of mangrove, hydrology and even by species, since there may be very important differences between sites, depending on the origin and amount of sediment contribution. **(CONABIO)**

RESPONSE: Thank you for your comment. The Reserve will update the default values based on availability of data. The Reserve may also consider more localized default values from peer reviewed studies. The default values used are the most conservative values for each region. Project developers may alternatively conduct soil sampling in the Activity Area following the guidance in Appendix D. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinclude SOC in a subsequent update.

- 66. COMMENT:** Clarification between using the default rate in period 1 and field sampling in period 2 and whether the new rate can be applied retroactively and recover the additional sequestration in period 1 (or earlier periods if the project was implemented earlier). **(Climate Seed)**

RESPONSE: Yes, sequestration from Reporting Period 1 would be reconciled in Reporting Period 2 upon applying the field sampled sequestration rates. However, as noted in response to further comments, the Reserve has temporarily removed SOC from V3.0 in order to further vet potential secondary effects and will then reinclude SOC in a subsequent update.

- 67. COMMENT:** I suggest that the first step be “Determine Activity Area baseline for on-site carbon stocks” **(CONABIO)**

RESPONSE: Thank you for your comment. Projects must first conduct their forest carbon inventory, which is then degrown to the Start Date to represent the baseline.

- 68. COMMENT:** In step 3, it is not clear if for mangroves only item “C” applies or the other two. And commenting on subsection "c" the determination of "changes in assets" of soil, many times it may be noticeable after 5 or 10 years, so different times must be considered for this quantification in soils than the rest of the components. **(CONABIO)**

RESPONSE: Mangrove Restoration or Reforestation Activity Areas must complete all quantification steps for the Primary Effect, including 3.a and 3.b.

- 69. COMMENT:** If mangrove areas without the need for restoration are included in eligible projects, the measurement of normal diameter (DN) or DBH and the application of allometric formulas established for each species and nearby region could be proposed as a method of quantifying aboveground carbon stocks for mangroves according to the methodological guide published by CONABIO (<chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://bioteca.biodiversidad.gob.mx/ja ni um/Documentos/14078.pdf>). **(CONABIO)**

RESPONSE: Existing mangroves are eligible under Restoration activities if they comply with the Performance Standard Test. The protocol applies allometric equations that require the

DBH for mangrove species given the challenges of measuring heights within mangrove ecosystems.

70. COMMENT: I did not see anything about using remote technology for canopy height, are you considering this? **(Climate Seed)**

RESPONSE: The Reserve continues to monitor and assess the availability of remote sensing technologies to support forest carbon inventories in conjunction with field sampling measurements. Currently, the MFP requires field sampled height measurements for species that use height in their allometric equation.

71. COMMENT: For mangrove projects, it is not clear whether the two options for determining soil carbon sequestration rate (1) regional default values or 2) field measurement stock change approach) take allochthonous carbon into account. In some locations, allochthonous carbon inputs can cause a significant increase in soil organic carbon stocks. This increase does not represent carbon sequestration that is attributable to project activities and therefore could lead to an overestimation of carbon sequestration by the project.

CH₄ and N₂O from microbial processes in soils can be a major source of emissions from restored or reforested mangrove forests under certain conditions (e.g., in areas with low salinity or tidal areas where sediments are exposed to the air sometimes). Neither of these emission sources are included in the project boundary for either the baseline or project scenarios. Excluding CH₄ and N₂O emissions from the project scenario could lead to overestimation of the GHG benefit of mangrove restoration and reforestation projects. Additionally, excluding these emission sources from the baseline scenario could result in an underestimation of project GHG benefits. Although this case would be conservative, it could make some projects less feasible since they would not be eligible to claim credits for their full GHG benefit.

Secondary effects from project activities. In our experience, changes to hydrological conditions are needed for successful mangrove restoration and reforestation in most cases. However, certain types of changes to hydrology can impact hydrological connected ecosystems (e.g., by increasing or decreasing flow or sedimentation), which could result in an increase in GHG emissions. We note that there are no procedures to estimate or quantify secondary effects from hydrological changes and it is also not clear whether activities that result in such secondary effects are excluded from using the protocol. We recommend either clarifying this point or including procedures to estimate any secondary effects from hydrological changes in the protocol. **(CI)**

RESPONSE: Thank you for your comment. The Reserve has decided to remove SOC for mangrove projects in order to further vet potential secondary effects emissions. While potential secondary effects were initially evaluated by the technical workgroup and determined to be insignificant in the majority of cases, the Reserve will further review and assess with further experts on mangrove SOC and secondary effects in order to reincorporate SOC in a subsequent protocol update.

72. COMMENT: Is it conservative to assume a static baseline as the carbon stocks in the activity area at the project start date? Wouldn't there be additional carbon sequestration in the baseline scenario caused by tree growth unless there were any major disturbances? Can CAR Mexico be 100% confident that any such growth via sequestration is fully accounted for

by the additionality and eligibility criteria, or should the standard assume some level of continued carbon accumulation under the baseline scenario? **(CI)**

RESPONSE: The Reserve strives to ensure that all standardized additionality assessments and baselines fully take into account the specific jurisdiction's laws, norms, and common practices and error on the side of conservativeness while maintaining practicality. Under the MFP, the Reserve developed the standardized baseline and additionality assessment through a robust technical workgroup of over 200 environmental organizations, academic institutions, government agencies, and market participants, which determined that under the specific laws, norms, and conditions in Mexico, it would be appropriate and conservative to establish the baseline for the given crediting period as the initial carbon stocks and credit for enhanced sequestration for activities that pass the activity specific performance standard tests.

5.4 Quantifying the Activity Area Secondary Effects

73. COMMENT: This change to clarify that there is no leakage when project activities are implemented where there was active farmland, but the activities do not reduce the area of cultivation with marketable viable harvest, is good and serves an issue found during a recent verification. **(CIPAD)**

RESPONSE: Thank you for your comment.

6 Ensuring the Permanence of Credited GHG Removals

74. COMMENT: Regarding the issue of accreditation of 100% of the credits, I believe that it is of great [benefit for ejidos or communities] since they would be receiving the total credits captured from the project (after the % [buffer pool contribution]). Also, on the subject of the permanence of the 100-year project, I think it is very complex and difficult, understanding that none of us will live for those dates, but nevertheless I believe that the idea is to transmit these agreements or commitments to future generations that somehow we must continue with the conservation of the forest and consequently with the conservation of the project, to reverse the situation of climate change and guarantee the existence of human beings. Therefore, I do not believe that something illegal is being incurred in any way, on the other hand, these actions would benefit the trust with potential buyers since it would include a great commitment to stay in the project. In addition, in section 3.14 in paragraph 2 of PFM Ver. 3.0 it says that a forestry project may be voluntarily terminated before the end of its commitment period upon complying with equation 6.1 of section 6.3. Also, the migration to the new version 3.0 is a decision of the project owners or, in their case, they can decide to remain in version 2.0 according to what suits the owners. **(Adrián Nieves Ramírez)**

RESPONSE: Thank you for your comment.

75. COMMENT: Please provide more detail on the implementation of the new buffer pool for projects already implemented under previous versions. How this change will be implemented if the project meets all the requirements of Version 3.0 and if CRTs are released from the buffer pool for previous years. On this, [we still agree] on the minimum risk for mangroves (specifically the conversion risk) - since there is no land use risk under the General Wildlife Law. **(Climate Seed)**

RESPONSE: Projects that are eligible to transition from V2.0 to V3.0 and are consequently able to make a 100-year permanence commitment when previously limited, will be able to true-up their crediting for previous reporting periods based on the tonne-tonne accounting allowed in V3.0 minus the updated buffer pool contribution.

76. COMMENT: In the Mexican agrarian law, the agrarian or communal nuclei may implement contracts for a period of no more than 30 years, therefore, we believe that it is difficult for the RAN to issue or sign a document establishing a project with a permanence greater than the 30 years. Proposal: It is recommended to eliminate the registration of the AIP before the RAN, offer the opportunity to the ejidos to validate this contractual agreement by means of a notarized document. Likewise, we propose that those ejidos that decide not to notarize the AIP, have the option of registering their project under the understanding that CAR will not be able to issue 100% of the emission reductions and will limit itself to issuing only 30% as it is done now. under version 2.0 of the protocol. This will generate an incentive for the ejidos and communities to register the commitment before a notary. **(Canopia Carbon)**

RESPONSE: The Reserve has included the ability to realize a commitment period less than 100 years through the application of tonne-year accounting with a minimum time commitment of 30 years in order to provide flexibility.

77. COMMENT: With reference to the 100-year tenure commitment requirement, a member of our team has received negative feedback from a project developer not using the MFP about MFP tenure requirements that may involve multi-generation commitments. He said that such long-term commitments are not consistent with traditional practices and socioeconomic conditions of forest owners in rural areas. He said that of course they are going to sign the contracts now because of their economic needs, but at some point in the future they are going to regret it. In one of CAR's weekly calls, there were diverse perspectives with some developers concerned about the legal and social feasibility of a 100-year commitment, while others see it as consistent with the law and the capacities and experiences of ejidos and communities. It is recommended to add an option to have commitments of any length of time (as in v2.0) for owners who are not willing to make a 100 year commitment. **(CIPAD)**

RESPONSE: The Reserve has included the ability to realize a commitment period less than 100 years through the application of tonne-year accounting with a minimum time commitment of 30 years in order to provide flexibility.

78. COMMENT: If a 100-year commitment to permanence is maintained as a requirement or option, it is important to have a mechanism to provide financial incentives for the future for the maintenance of the carbon stocks and the continuation of the project. **(CIPAD)**

RESPONSE: Thank you for your comment. V3.0 includes a long-term economic incentive approach that redistributes buffer pool dividends to projects that demonstrate ongoing compliance and maintenance of sequestered carbon stocks overtime (see Appendix H for further detail).

79. COMMENT: In this section there is no longer any mention of the 30-year period, as in the previous version, nor is there any mention of the frequency with which the PIA is going to be signed, at the same time I see risks in that the current wording in this section allows that the PIA be valid with the sole fact of notarizing it, I consider that the idea is a good one, I suggest that for the above to be valid, the forest owner must show the CAR, the resolution with the denial of the RAN and the reasons that bordered to the same. **(ICICO)**

RESPONSE: Thank you for your comment. The Reserve updated this section to clarify that the PIA will still be renewed annually and should be recorded with the RAN. In the instance that the RAN will not record the PIA, the forest owner should provide documentation.

80. COMMENT: The novelties regarding allowing ejidos and forest communities that have a long history of good forest management, some for up to 6 decades, to establish a commitment to maintain carbon storage for 100 years and thereby increase the credits that can be issued for their commercialization up to 71% of verified removals, can become a recognition of the commitment to protection and conservation that the ejidos and forest communities of Mexico have demonstrated and that has put them, in many cases, as an example of community forest management, which in this case, with an additional incentive propitiated by carbon projects, can consolidate the processes of local and regional development in the regions with forestry tradition of the country, with the consequent social and environmental co-benefits.

Contrary to the opinion of some actors that there is no legal basis for communities to commit to the conservation and protection of their forest lands beyond 30 years, in my opinion the text of the Agrarian Law does not prohibit this type of commitment, since textually the Law only says that contracts that involve the use of ejido lands by third parties may not last more than 30 extendable years, which is not the case, since carbon projects in no way involve the use of forest land by third parties. They only imply the commitment to maintain and increase the stored carbon, as they now do with the forest management programs that are authorized for 40, 70 or even 90 years, and in which, also the ejidos and communities commit to comply with what is established in them, which is precisely to maintain and increase the warehouse of biomass (wood) for its rational use. **(SYCAF)**

RESPONSE: Thank you for your comment

81. COMMENT: Among the favorable novelties, I highlight the incorporation of a methodology for the quantification of carbon in the soil in the case of mangroves and the modifications in the issue of ensuring the permanence of accredited GHG removals, the implementation agreement and the communal commitment of permanence and the novelties in the management of the insurance fund. The quantification of carbon in the soil will enhance the benefits to mangrove owners and thereby encourage the conservation of these ecosystems. **(SYCAF)**

REPONSE: Thank you for your comment.

82. COMMENT: Section 6. Sea level rise is expected to impact many coastal ecosystems over the next 10 to 100 years. Mangrove forests are both at-risk from sea level rise and an important way to mitigate the impacts from sea level rise on coastlines and coastal communities. There is no reference to risk from sea level rise for mangrove restoration or reforestation projects (e.g., in the natural risk section). We encourage the Reserve to consider including procedures for planning for sea level rise for mangrove forest projects to 1) ensure the permanence of credits and 2) to encourage mangrove projects to include mitigation measures in their project design, where possible (e.g., to facilitate inland migration of wetlands or support accretion). **(CI)**

RESPONSE: The Reserve's buffer pool accounts for all natural disasters or causes of unintentional reversals.

83. COMMENT: With expected changes to climate as well as human-induced changes to land use and land cover, disturbance regimes pollinators, and seed dispersers, the ranges and distributions of tree species in terrestrial are also expected to change. Survival, reproduction, dispersal, and establishment will not be likely to be viable throughout portions of present distributions and will likely become viable beyond the limits of their present distributions. The risks associated with lack of viability for survival, dispersal, reproduction, and establishment are not considered under current permanence risk criteria. Despite significant uncertainties in projected shifts of species ranges and distributions, we encourage the Reserve to consider including procedures for planning for such changes and incorporating such considerations in rules and requirements related to project design and activities. **(CI)**

RESPONSE: Thank you for your comment. The Reserve's buffer pool requirements and dividends will be adaptively managed to account for future changes to the climate. Currently, this is reflected in the buffer pool being used for all natural disasters. The Reserve also accounts for shifting populations in the Environmental Safeguards native species requirements.

Appendix A Fourth Environmental Safeguard: Project Area Forest Canopy Cover Monitoring

84. COMMENT: Section A.2. The description of acceptable sources and characteristics of imagery for performing canopy cover estimates is insufficient to ensure accurate and high-quality data. Recommendations for a maximum image resolution (e.g., <5m) and a limit for acceptable dates relative to the project start date would improve the rigor of this section. **(CI)**

RESPONSE: Thank you for your comment.

Appendix B.1.1 Forest Vegetation Stratification

85. COMMENT: Stratification by mangrove species (or type) is suggested to help characterize carbon stores. There is an extensive bibliography of the difference in stores according to the species or type (morphological) of mangrove. This, together with its monitoring, will help to understand the dynamics of CO₂e sequestration by mangroves and adjust the values used regionally. **(CONABIO)**

RESPONSE: Biomass equations are applied per species to every tree sampled as well as the quantification of defects and vigor based on field data. The stratification methodology is designed to be simple to avoid overly burdensome and costly stratification methods. For mangroves the low, medium, and high classifications could be linked to the dominance of different mangrove species based on the carbon stocking levels. We further included more flexibility in the design of the stratification with recommendations to maintain the cost savings intended from stratification.

Appendix B.1.2.1 Inventory Sampling Plots

86. COMMENT: There is a methodological guide for the survey of plots (sampling units) in mangroves. This guide was developed by experts in mangroves and with the experiences of

Mexico, so it is suggested to use these procedures for mangroves. (chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://bioteca.biodiversidad.gob.mx/jani um/Documents/14078.pdf). **(CONABIO)**.

RESPONSE: We use a standardized inventory methodology aligned with our standardized quantification tool in order to reduce costs and burden of project development and verification. Reviewing the methodology by CONABIO, the inventory methodology appears to generally be aligned with the standardized methodology in the protocol and cites the soil carbon methodology included in Appendix B.1.2 for mangroves.

Appendix B.1.3 Calculating the Carbon in Standing Live and Dead Trees

87. COMMENT: It is suggested to include in the Carbon calculations with CALCBOSK regional allometric formulas (Mexico-United States-Costa Rica) for the different mangrove species, which mainly use the Diameter at Breast Height (DBH) since it is a more reliable measurement and repeatable over time, overlaying height or crown height data. These formulas can give more precise estimates depending on the species of mangrove found in the plot. **(CONABIO)**

RESPONSE: Allometric equations that require the DBH for mangrove species are included in CALCBOSK given the challenges of measuring heights within mangrove ecosystems. Allometric equations are applied per species to every tree sampled.

Appendix C. Canopy Cover Quantification Methodology

88. COMMENT: Section C.1.3. The method described does not state an acceptable resolution for aerial or satellite imagery used to estimate percent canopy cover. Some maximum acceptable resolution should be described. Also, it would be useful to clarify whether spectra-derived remote-sensing estimates of canopy cover (e.g., Global Forest Change data, Normalized Difference Fraction Index) would be acceptable alternative methods of canopy cover when high-resolution imagery for the appropriate time periods is not freely available or not affordable. **(CI)**

RESPONSE: Thank you for your comment. The Reserve has included a recommended resolution of at least 3m. If images of that precision are not available, Project Developers and Forest Owners will need to contact the Reserve.

89. COMMENT: Ratio estimators (e.g., above-ground to below-ground biomass / root-to-shoot ratios, ratio of canopy cover to carbon stock for agroforestry/silvopasture) are not clearly laid out, difficult to find, and sources and justifications are not provided. If such information is available, please provide or make a clear reference and link to scientific evidence. **(CI)**

RESPONSE: The ratio estimators and sources are found in the Protocol Supporting Docs on the MFP Website: <https://www.climateactionreserve.org/how/protocols/mexico-forest/>.

Appendix D. Field Sampling Soil Carbon Inventory Quantification Methodology for Mangrove Restoration and Reforestation

Please note that in response to public comments (see Section 5), the Reserve has temporarily removed Appendix D and mangrove SOC from V3.0 in order to further vet potential secondary effects and will then reinstate SOC in a subsequent update.

- 90. COMMENT:** The detailed explanation of section D.5.2 is not considered necessary, since they are laboratory procedures that the project developers will not carry out. They are specialized procedures that a certified laboratory (as requested by the protocol) will know how to perform. The description of the formulas, as well as the type of analysis explaining total carbon, organic and inorganic carbon are fine. **(CONABIO)**

RESPONSE: Thank you for your comment. The Reserve has updated this section.

- 91. COMMENT:** In section D.7 it is missing to include the value of % of the TSE range. **(CONABIO)**

RESPONSE: Thank you for your comment. The TSE is included in Table D.4 based on the number of Activity Areas included in the Forest Project and/or aggregate.

- 92. COMMENT:** It must be considered that the establishment of mangrove plots is more expensive (time and money) than in other forest lands, therefore, it is suggested to reduce to 10 plots per stratum, in mangrove areas. **(CONABIO)**

RESPONSE: Thank you for your comment. The Reserve modified the minimum number of plots per stratum to be 10; Forest Projects must in addition comply with the confidence statistics and take into account the plot requirements to pass sequential sampling.

Appendix E. Verification Body Requirements for Site Visit Verifications

- 93. COMMENT:** In the presented table it is not understood if the second part of the table is an annex to options 1 and 2 or if it is part of the requirements. **(CONABIO)**

RESPONSE: Thank you for your comment. The second table provides further detail to the options presented above. The Reserve updated the table to make this clearer.

- 94. COMMENT:** For option 3, the demonstration of abilities through college-level courses (12 hours per semester or 16 hours per quarter) is confusing. That is, can you demonstrate ability with a semester course for 2 years = 48 hours or a quarterly course for two years = 128 hours? In general, inventory implementation and analysis training is taught in diploma courses, short courses or workshops from institutions that are not necessarily universities, but are recognized nationally and internationally, e.g. CONANP, USFS, etc. **(CONABIO)**

RESPONSE: Thank you for your comment. Quarter credits are generally considered to be two-thirds of semester credits. Thus 18 quarter credits is equivalent to 12 semester credits; the Reserve updated the quarter credits accordingly. The Protocol further allows for an

equivalent to the university training to be presented and approved at the Reserve's discretion.

Appendix F. Aggregation

- 95. COMMENT:** Section F1.3. Eliminate the first sentence since it is confusing when mentioning that there is no upper or lower limit on the total area of the forest and then mentioning that the maximum is 10,000 ha. **(CONABIO)**

RESPONSE: The 10,000 ha limit is for the sum of all hectares included in an aggregate by one Forest Owner; however, there is no upper or lower limit for the sum of hectares for all participating projects or Forest Owners included in the Aggregate.

- 96. COMMENT:** For Aggregates, it is common that during the verification of a random sample of the annual monitoring reports there are findings of non-compliance with the Protocol requirements that result in corrections to the numbers of credits that are issued to the projects for the verification period or other types of correction to comply with the Protocol. This implies that there is a high risk that non-compliance and errors in credit calculations are also present in the reports of projects that were not selected to undergo desktop verification. This same issue may occur in the future when there is a random selection of projects for full verifications. Given that version 3.0 states that on the one hand Verification Statements are required for each Forest Project seeking credits in a verification period, regardless of the scope of verification, and on the other hand that Forest Projects not selected for verification, the verification is limited to the confirmation of the Declarations signed and that the credits in the Reserve software coincide with the Annual Monitoring Report, what happens in this case? Is CAR comfortable with not following up to verify if non-compliance and errors in the calculation of credits for the reporting period are also present or not in the projects not included in the verification? **(CIPAD)**

RESPONSE: All projects within an aggregate must undergo initial verification. For subsequent years, a sample of projects are randomly selected each year, such that all projects must be ready for verification. The final check of the verifier for all projects will ensure that no errors in the transcription of credits have occurred from the monitoring reports to the software; additionally, the Reserve reviews all projects in the aggregate to ensure the calculations match the quantification tools and appropriate evidence of social safeguards is provided for each project. Ultimately, all projects will undergo site visit verifications periodically and any credit differences, if existent, would be reconciled. The aggregation structure is designed to facilitate the inclusion of small projects that otherwise would not be able to overcome the high costs of project development and verification, while still providing safeguards to ensure that ultimately all projects comply with the protocol requirements.

Appendix H. Determination of Buffer Pool Contribution

- 97. COMMENT:** Financial risk (Table G1). We believe that the 8% discount is too high for projects under private ownership such as mangrove restoration, silvopastoral and agroforestry. Considering that these projects require a high initial investment and that the income from carbon is not enough to cover all the initial investment costs, a discount of 8% in the first years of the life of the project reduces the income of the projects substantially, extending the period of return of the investment.

Management Risk I – Illegal Removals of Forest Biomass (Section G.2) For silvopastoral, agroforestry, mangrove and urban forest projects, a rate of 2% or 4% is considered unnecessary because, due to the nature of the activity, the probability of illegal timber extraction is quite low, considering these projects entails the establishment of young seedlings. Therefore, we propose a score of 0%, under any type of land tenure.

Management Risk. Management risk II, from alternative land use (Section G.3). Due to the nature of this risk, we consider that currently the mangrove ecosystems and urban forests (under a private regime) are subject to the same rigorous laws and legislation as an ejido or public property, therefore, we consider that this risk should be weighed against the same value as assigned for ejido/communal property.

Natural Hazards, Risk of Natural Disturbance I – Fire, Disease or Insect Outbreaks (Section G.4). We consider that a project under any type of land tenure in a mangrove ecosystem has a very low probability of suffering from a fire (due to the nature of the mangrove), or diseases that proliferate (insects, pests, bacteria) until devastating the ecosystem. Taking into account that the deforestation of these ecosystems is directly linked to the deforestation resulting from the conversion of the land. **(Canopia Carbon)**

RESPONSE: Thank you for your comments. The Reserve has reviewed the buffer pool contributions and made some modifications specific to mangrove and agroforestry activities.

98. COMMENT: The percentage for the buffer pool is high, I recommend 15% for mangroves since the change in land use is denied by the General Wildlife Law, and also makes the owner of the property responsible for the care of wildlife and mangroves is regulated by this law. **(Fundación San Crisanto)**

RESPONSE: Thank you for your comments. The Reserve has reviewed the buffer pool contributions and made some modifications specific to mangrove activities.

99. COMMENT: Natural resources under social ownership makes their management more complex, factors such as frequent changes of authority (at least every 3 years), internal conflicts, diverse interests among the members of the ejido, access to different sources of information, etc. that resource and project decisions are vulnerable to change. In contrast, private projects, decisions depend on a single person or a small group of people, decisions are more stable and constant. In my opinion, the risk of financial failure is greater in a social property project than in a private property. **(Juan Carlos Leyva Reyes)**

RESPONSE: Thank you for your comment. The financial failure risk contribution is higher for private property.

100. COMMENT: It seems to me that 3 risk categories can be established for this risk factor:

- Activity Areas without an [Forest Management Program]: Lands managed without a plan basis.
- Activity Areas with a [Forest Management Program] without any type of certification: The [Forest Management Program] represents the existence of a plan of activities aimed at fulfilling an objective
- Areas of activity with a [Forest Management Program] and international certification: A set of good practices have been incorporated aimed at ensuring the sustainability of the plan.

(Juan Carlos Leyva Reyes)

RESPONSE: Thank you for your comment. The Reserve considers the current classifications to capture sufficient detail.

- 101. COMMENT:** Risk of Conversion to Alternative Land Uses: As established in this section, the level of risk is associated with factors other than the type of property, in turn the type of property does not ensure adequate management (or a barrier) against these factors, so the type of property (social or private) is not the best way to determine the level of risk. CONAFOR publishes HotSpots for deforestation or risk of deforestation that could be used to assess this risk. It even seems to me that the risk assessment tool in the performance test for Restoration can be used to determine the level of risk. **(Juan Carlos Leyva Reyes)**

RESPONSE: Thank you for your comment. Due to differences in laws that regulate land use and management for private verses communal or ejidal lands, the Reserve considers the risk of conversion to alternative land uses to be higher for private property. It is also important to note that the buffer pool is shared by all project types for all types of reversals and thus must be sufficient to cover the risk of all reversals as a whole.

- 102. COMMENT:** The format to which the text refers does not exist, that is, there is no state agency that has the legal powers to issue such formats, so the owners will be prevented from verifying these activities. I believe that instruments such as management programs (with their respective annual reports) and forest certification are better instruments to certify that the risk of forest fires is being mitigated. **(Juan Carlos Leyva Reyes)**

RESPONSE: Thank you for your comment. The Reserve modified the requirement to include reference to forest management and certification programs.

- 103. COMMENT:** In Mexico there is a National Atlas of Risk (<http://www.atlasnacionalderiesgos.gob.mx/>) that includes, among others, the risk of Hurricanes. I believe that it is not correct to assign the same level of risk for the entire country, it is evident that there will be projects located in regions where the probability of being affected is minimal, in contrast to others where exposure to the risk factor is permanent. I suggest using the shapes of the National Risk Atlas to categorize the level of risk. **(Juan Carlos Leyva Reyes)**

RESPONSE: Thank you for your comment. The buffer pool is a shared pool for all projects that cover all potential risks of reversals. While some risks are higher for certain project types, and where possible and practical to differentiate we have done so, the Reserve must ensure that overall, the contributions by all projects will provide sufficient coverage for all projects and risk considerations. The Reserve will further continue to adaptively manage the buffer pool contribution requirements and dividends over time.

- 104. COMMENT:** It seems to me that the evaluation of the level of risk in this component is far from the standardized methods of the Reserve and gives rise to subjectivity. I am not sure that training (workshops) are an effective risk mitigation measure. It is recognized that the origin of the risk is in the frequent changes in the ejido authorities, I believe that a more effective risk mitigation measure is a kind of agreement that endorses the interest of the ejido in continuing with the project each time new authorities are appointed. It seems to me an effective and transparent measure, easily verifiable, and that shows that the interest and commitment of the agrarian nucleus in the project continues. **(Juan Carlos Leyva Reyes)**

RESPONSE: Thank you for your comment. The Reserve modified the reduction in the risk assessment based on the inclusion of community trainings; however, Workgroup discussions highlighted the importance of having communal participation and education in order to ensure the long-term success of the project. In addition, the ejido authorities are required to recommit to the carbon project on an annual basis per the PIA and communal/ejidal permanence commitment requirements.

- 105. COMMENT:** Groups such as youth, women and residents, normally lack the status of "ejidatarios", and therefore do not have recognized rights. The risk originates when ejidatarios with rights have not been adequately informed and therefore have not appropriated the project. It seems to me that the appropriate way to mitigate social risk is to direct these courses to recognized ejidatarios (and also to powerful groups that come to form within the ejidos) and not to marginalized groups. **(Juan Carlos Leyva Reyes)**

RESPONSE: Workgroup discussions highlighted the importance of having communal participation and education in order to ensure the long-term success of the project, including the importance of incorporating non-voting members of the ejido or community. However, the Reserve further clarified that voting-members of the ejido or community should further participate in the annual trainings.

General Comments

- 106. COMMENT:** Thanks to the Climate Action Reserve and the Work Group for their good work for the revision of the Forest Protocol for Mexico and the opportunity to provide feedback. **(CIPAD)**

RESPONSE: Thank you for your comment.

- 107. COMMENT:** On the other hand, very happy to hear of changes to the protocol that make it even more robust: Social safeguards - advance and prior use of funds and how decisions will be made regarding the use of funds, the integration of carbon in the soil for mangroves, the new insurance fund taking into account a 100-year commitment. **(ClimateSeed)**

RESPONSE: Thank you for your comment.

- 108. COMMENT:** Finally, reviewing the work group that developed the methodology, the lack of mangrove experts in the team (Mexican Mangrove Committee) and also of CONANP stands out, taking into account that 70% of the mangroves are within Natural Protected Areas. I suggest approaching those actors. **(Costa Salvaje)**

RESPONSE: The Reserve assembles a balanced multi-stakeholder voluntary workgroup, drawing from industry experts, state and federal agencies, environmental organizations, and other various stakeholders. Workgroups are assembled by invitation, but all parties are encouraged to express their interest in participating in the workgroup process. The MFP V3.0 workgroup includes several experts with experience with mangroves and mangrove carbon projects. The Reserve further directly invited several government officials from various government agencies related to natural resources, climate change, protected areas, ecology, biodiversity, and forestry in Mexico to either participate in the workgroup and/or to provide comments on the draft protocols.

109. COMMENT: In general, according to our experience in the developing carbon projects under V2.0 of the MFP I consider that the modifications and additions proposed in version 3.0 are favorable and respond to the needs of forest owners in Mexico. **(SYCAF)**

RESPONSE: Thank you for your comment.