



Sky Harvest Carbon
5430 Lyndon B Johnson Fwy, #1450
Dallas Texas 75240
Skyharvestcarbon.com

October 31, 2023

Dear Supervisory Board,

Included on the following pages are a set of considerations and arguments for reversing your Body's recommendations with respect to the framework through which greenhouse gas removals are accounted.

I kindly ask that you duly consider the arguments included in this letter prior to finalizing the Article 6.4 Mechanism. The implications of continuing to exclude these considerations from the Supervisory Body's recommendations will yield grave consequences for the future of carbon markets and the future of global warming.

Sincerely,

A handwritten signature in blue ink that reads "Will Clayton". The signature is fluid and cursive, with a long horizontal stroke at the end.

Will Clayton
CEO, Sky Harvest Carbon



Advance crediting (tonne-for-tonne crediting)

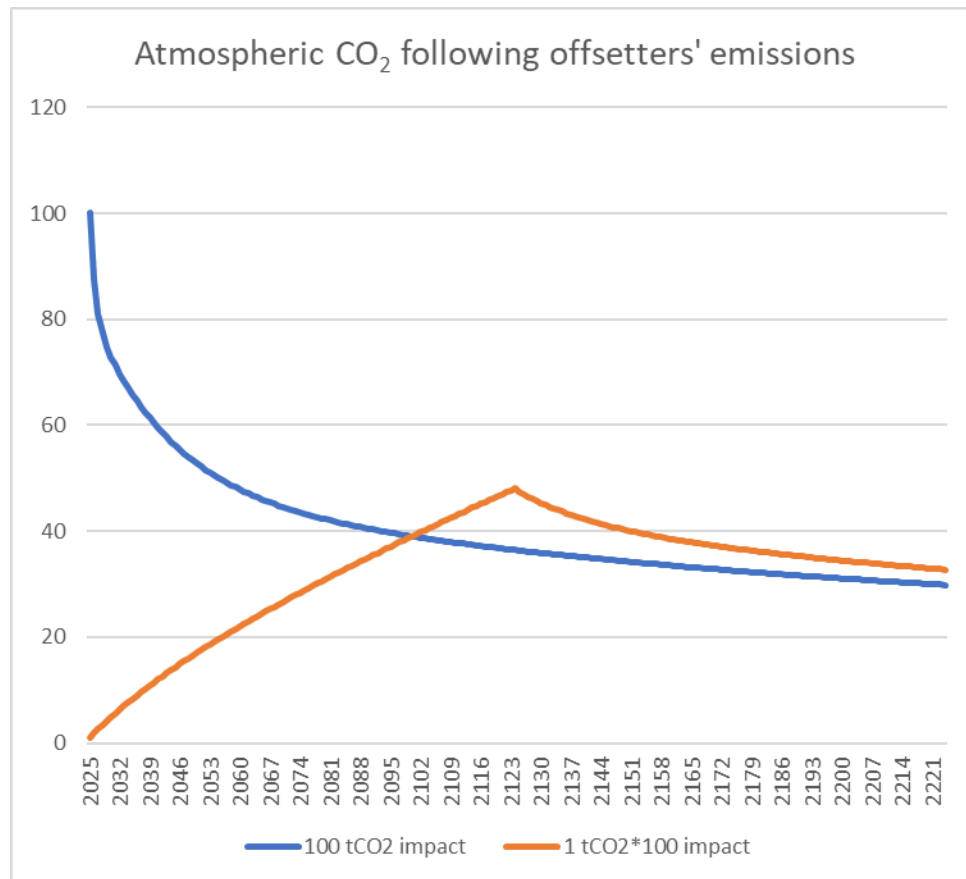
The draft recommendation document envisages the adoption of the “tonne-for-tonne” crediting approach agreed by the SB. This approach to crediting removals has serious consequences for the atmosphere and runs counter to the objectives of the Article 6(4) mechanism, as explained below.

Additionality

1. Additionality of a storage activity lasting over a period of 50 years, 100 years, or forever, cannot be demonstrated. For example, if an area of land is to be reforested, additionality of the activity requires reasonable evidence that the area will not get reforested during the next 100 years, or even 145 years if issuance can occur up to the year 45 (as agreed by the CMA). Such a demonstration of additionality is not feasible, as most economic and investment assessments are made over a time horizon of 5 to 30 years.
2. To be on the conservative side, the CMA decision requires such assessments no longer than 15 years ahead at a time. After the first crediting period of 15 years, new legal requirements may come into force in the host country, new economic opportunities may arise locally, or the activity may become commercially established and hence financially viable without carbon revenues. In that case, there should be no renewal of the crediting period and no more credits should be issued. However, in the case of issuing advance credits for a storage period of 100 years, which appears to be the case with the so-called buffer pool method, 85% of credits issued will have no additionality. A logical alternative would be to issue only 0.15 credits per tonne for the first crediting period, and when additionality is not proved after the first crediting period, the remaining 0.85 credits should be used to incentivize other removal activities to ensure effective use of investments. To issue 1 full credit based on an assumed storage of 100 years in such a case would be wasteful of the scarce investment resources.

Atmospheric impact

1. A serious negative consequence of advance crediting compared to ex-post incremental crediting is the increased atmospheric warming caused by the former. In the case of advance issuance of 100 credits in the year of verification, the atmosphere will experience 100 tonnes of emissions because of the retirement of the credits. A simple calculation shows that emission of 100 tonnes in year 1 produces 55% more atmospheric warming than emissions of 1 tonne per year over a period of 100 years (see Fig 1).
2. Even more severe negative consequences arise if an activity is not renewed after the first 15-year crediting period, for example, for lack of additionality or for lack of willingness of the activity participants. In such a case, the tonne-for-tonne advance crediting leads to 600% more atmospheric warming compared to ex-post incremental crediting. If the social cost of carbon is considered, the atmospheric damages caused by the tonne-for-tonne advance crediting will be 900% higher than those of ex-post incremental crediting.
3. In other words, the so-called tonne-for-tonne crediting leads to flooding of the atmosphere with offsetters' emissions, unless the credits are issued ex post, that is, issued in the year 101.



Addressing reversals

1. Over half of the document is dedicated to the so-called buffer pool method, which involves contractual agreement to monitor and compensate reversals over a period that is not yet specified in the document, but we assume that period to be 100 years since that is what is commonly accepted for establishing equivalence of removals and emission reductions. If a shorter equivalence period such as 40 or 30 years is used, the resulting credits will not represent the same amount of mitigation (e.g., avoided warming).
2. The fundamental tension between a longer storage period required to provide more mitigation value per credit and a shorter storage period required for ensuring additionality and practicality of implementation, is the central problem of crediting



reversible removals. The SB has abandoned previous considerations and solutions to this problem.¹

3. A legally enforceable contractual agreement over a 100-year long period is not a practical solution. Just pretending that a contract will be enforced for the next 100 years, or even will have any continued value or relevance through such a long period, is an exercise best avoided. There are some VCM standards with 100-year contracts but the evidence that such arrangements work or have any value whatsoever, will come only after 100 years.
4. The scheme of advance crediting with buffer pools suffers from many other inherent contradictions and flaws, as described below:
 - a. *Lack of additionality*: As noted earlier, a contract of 100-year period is unlikely to have additionality throughout this period. It is not meaningful to project a baseline for a period longer than 30 years. If a 100-year contract is acceptable to an entity, this implies that either the contract is a business-as-usual scenario, and therefore of no consequence, or that the entity believes that the obligations of the contract will not eventually be enforced or remain relevant. They might believe for example, and rightly so, that neither the entity itself nor the regulator will exist over the next 100 years. In the absence of legal liabilities under a domestic legislation, this is a very likely the scenario.
 - b. *Lack of significant collaterals*: The credits that are kept in the buffer pool themselves have little mitigation value since these are advance credits and are themselves susceptible to reversal. These credits will have full value when the underlying removals have been stored for 100 years, but then these will no longer be needed. Thus, it is a self-contradictory exercise, somewhat like a Ponzi scheme, where an advance credit is sought to be secured by considering another advance credit as collateral. In our understanding, it is no different from granting a loan with another loan acting as the collateral. If the buffer pool were to be initialized with unencumbered credits, such as credits from emission reductions, or ex-post removals credits, then this arrangement could provide protection against reversal but only if the number of credits in the buffer were to be equal to the number of credits sought to be protected against reversals.
 - c. *Uncertain enforceability of contracts*: Enforceability of legally binding contracts depends upon the host Party's willingness and capacity which varies across countries. Enforceability cannot be underpinned by the SB rules alone. In most countries, special legislation will have to be passed to impose such contractual obligations upon entities, since such contracts may not fall within the ambit of the general contract laws.
 - d. *Impracticality of overly long-term contracts*: A 100-year requirement for monitoring and compensation is unrealistic for any AFOLU activity including ARR or coastal wetlands. Such an approach is overkill in terms of restricting the land-use opportunity for the benefit of accruing price of carbon credit which is financially marginal at best. Such a scheme is therefore cut off from the practical realities of the AFOLU sector economy of any country.

¹ <https://unfccc.int/sites/default/files/resource/a64-sb005-aa-a09.pdf>, pages 30-43



- e. *Contrary to the mechanism objectives*: The practice of putting land use under restrictions for 100 years runs counter to sustainable development since this results in an economically inefficient resource use. Flexibility of land use has also been recognized in the Kyoto Protocol rules of LULUCF accounting through the concept of carbon equivalent forests, which implies that carbon does not have to be stored in the same area of land if the total carbon stored in all terrestrial reservoirs remains the same.
5. It has been stated in some of the submissions that buffer pool is widely practiced by voluntary carbon market standards (VCMs) to address reversals and it is implicitly assumed by the SB that this is the right approach. However, in the voluntary carbon markets, the objective of the stakeholders, including the sellers, the buyers, and the certifiers, is to promote business interests and not necessarily atmospheric interests. **An international compliance credits mechanism such as the A6.4 mechanism is expected to keep atmospheric interests above commercial or business interests.** Certain stakeholders might see a particular approach as a success because it serves their interests. It is also understandable that they would want their methods, such as the buffer pool method, to be recognized under an international mechanism.
6. There is no dearth of criticism about the lack of environmental value of these “successful” mechanisms in published scientific literature (Coffield, Shane R., et al, 2022; West, T.A.P. et al. 2020; Smith, J. 2019), as well as in public media (Carbon Herald, 2023; Due Diligence Design, 2023; Nikkei Asia, 2022; Source Material, 2023; Swissinfo, 2023; The Guardian, 2023; The Guardian, 2023a)).
7. Many public inputs by stakeholders express the view that buffer pool approach does not ensure environmental integrity and hence should not be adopted under the A6.4 mechanism (Grantham Research Institute on Climate Change and the Environment, 19 June 2023; BeZERO, 21 June 2023; Carbon Gap, 19 June 2023; Carbon Market Watch, 23 June 2023; Center for International Environmental Law, 30 June 2023; Climate Land Ambition and Rights Alliance (CLARA), 19 June 2023; Evident C-capsule, 11 October 2022). These inputs have unfortunately not been considered by the SB.
8. The most seriously adverse consequence of the advance issuance of credits is the atmospheric adverse outcome compared to the ex-post incremental crediting, as explained in preceding paragraphs section of this document. To take an example, it is known that over 1 billion forestry-related credits have been issued in the voluntary carbon market schemes, which is cited by some as proof of the success of the schemes. What this means is that 1 billion tonnes of CO₂ have been emitted into the atmosphere and purportedly offset by credits that were issued upfront and have not and cannot be proven to truly offset the real emissions for 100 years. Were these credits to be issued as ex-post incremental credits, up to now only 100 million tonnes would have been emitted into the atmosphere for the same physical activities (assuming the average ex-post storage of 10 years, as of now).
9. Clearly, to say that the buffer pool model has been successful depends on the perspective of the stakeholder who is speaking: for the businesses this method has enabled 10 times more credits and hence has been greatly successful compared to ex-post incremental crediting, but for the atmosphere this has meant a flood of emissions that is ten times as large as would have been under ex-post incremental crediting.



10. The SB should consider these aspects before concluding that the method of buffer pool has been a success worth emulating and following in the footsteps of the VCMs by adopting their scheme.

Misleading arguments against ex-post incremental (tonne-year) crediting:

1. In the meeting report of the fifth meeting of the SB (UNFCCC, 2023a), it was concluded that “With regards to “tonne-year” accounting, members acknowledged the persistent concerns and questions raised, including within the scientific community, regarding its underpinning methods and assumptions, and ecological implications, and **insufficient confidence in its suitability** for international applications and effectiveness at addressing reversals in line with the mandate for this work. In light of this, the Supervisory Body agreed to focus on measures that address reversals on a tonne-for-tonne basis, and not on a tonne-year basis, in developing recommendations for activities involving removals for CMA 5.”
2. A close study of the documentation considered by the SB does not reveal any evidence supporting these conclusions. Among the public inputs, we find those that express views **against** tonne-year crediting, but also those that express views **in favor of** tonne-year crediting or other forms of equivalence-based ex-post incremental crediting (Aspiration; Boston Consulting Group; Brazil on behalf of Argentina, Brazil and Uruguay, 01 June 2023; Colombia on behalf of Chile, Colombia, Guatemala, Panama, Paraguay and Peru, 23 March 2023; Forair, 21 July 2023; Government of Quebec, 18 July 2023; Grantham Research Institute on Climate Change and the Environment, 19 June 2023; Max Planck Institute for Biogeochemistry, 19 June 2023; NCX, 11 October 2022; Rewind.earth, 18 June 2023; Sky Harvest Carbon, 15 June 2023). There are also stakeholders who have expressed the need for **further details** about these approaches before deciding (IETA, 14 October 2022; Clean Air Task Force (CATF), 11 Oct 2022; Winrock ACR & ART, 11 Oct 2022; Aspiration; European Biochar Industry Consortium, 11 October 2022; MDB WG, 27 October 2022).
3. The conclusions reached by the SB bear no relation to the stakeholder inputs or published scientific literature, as explained in greater detail below.
4. *Carbon budget argument.* An argument is raised in some public inputs that since the asymptotic atmospheric CO₂ concentration is not affected by tonne-year approach, tonne-year crediting provides no climate benefits.
 - a. This argument is not specific to tonne-year crediting; rather, it also applies to any equivalence-based method such as tonne-for-tonne crediting with a finite period of monitoring and compensation. *By this logic*, all the climate benefit gained from 100-years of tonne-for-tonne storage will be lost in the year 101, which makes the effort of storing removals for 100 years and enforcing the complex apparatus of legally binding contracts and periodic monitoring, with all its attendant cost, a useless exercise. That is not to say that such an exercise would be useless, rather that the reasoning of such an argument is invalid.
 - b. One can see, as can the proponents of the carbon budget arguments, that the carbon budget is a tautology at best and is merely being raised in this context to prop up the case of technological removals. While it is true that permanent storage of removals such as through mineralization of carbon has a better value, the fundamental question is how much better? In practical terms, anything that



removes carbon today and stores it over the next 50 years is nearly as valuable as that which stores carbon for the next 5000 years. The latter cannot be 100 times more valuable; otherwise, storing one tonne carbon forever (over an infinite period) would solve the entire climate crisis since that would have an infinite value.

- c. For a detailed explanation of contradictions and obfuscation sought to be created through the carbon budget argument, we invite the SB to read the detailed explanation provided in public inputs (Gregg Marland, 01 Sep 2023) and (Eric Marland, 01 Sep 2023)', as well as and other published scientific research papers.
 - d. As has been amply noted in the scientific and climate policy literature, reversible removals provide value:
 - i. As urgent temporary measures that help steering the warming path away from unknown tipping points and risks;
 - ii. As economic measures that help in avoiding and minimizing global economic damages;
 - iii. As option value measures that enable expected and unexpected technological, economic and political advances leading to accelerated emissions reduction in the near term and the mid-term.
 - e. To raise the issue of carbon budget against these measures is to raise an irrelevant objection that does not serve global climate action. Permanence removals, even if more desirable as climate repair measures, are not available now and in the near future and when available will not serve any of the objectives of the 6.4 mechanism as such measures will be a drain on the developing economies and thwart low-GHG development.
5. *Temporary removals have no mitigation value.* Another argument raised by some stakeholders is that temporary carbon removal has no climate benefit at all, or even that temporary carbon removal causes more warming compared no climate action.
- a. While this argument, if it were true, would apply equally to tonne-year accounting and the tonne-for-tonne accounting with a finite storage period, it has only been cited as a reason against tonne-year accounting. This argument not only is selectively cited to work against tonne-year accounting but is also scientifically false as evidenced in scientific literature.
 - b. (Kirschbaum, 2006) and (Korhonen et al. 2002) are often cited in support this argument while omitting the mention of other scientific literature contradicting these papers. For example, (Dornburg and Marland, 2007) find that the conclusions of (Kirschbaum, 2006) are “erroneous and misleading” and are “an artifact of the specific perspective of his analysis and his choice of a definition for climate-change impact”. (Fearnside, 2008) states that the conclusion reached by (Kirschbaum, 2006) is a result of his specific framing of the climate targets he proceeds to investigate. Regarding the simulation contained in (Kirschbaum, 2006), (Fearnside, 2008) writes that “were impact at any given year given equal weight, temporary C would come out as advantageous. Kirschbaum reaches the opposite conclusion because his analysis gives exclusive priority to avoiding the greatest impacts within the 100-year timeframe.”



- c. More recent papers such as (Parisa et al 2022), (Matthews et al. 2022), (Groom and Venmans, 2023) and (Matthews et al. 2023) confirm the climate benefit of temporary removals and conclude that equivalence-based approaches are the most appropriate method for quantifying and crediting of the climate benefits from temporary carbon storage activities. The following is a brief summary of recent published literature:
- i. (Groom and Venmans, 2023) provide a comprehensive summary of the literature on the methods of quantifying the mitigation value of temporary carbon storage and formulate a framework that is underpinned by both the physics and the economics of climate change.
 - ii. (Matthews et al. 2023) conclude that “that tonne-years of carbon storage are proportional to degree-years of avoided warming, and that a physically based tonne-year accounting metric could effectively quantify and track the climate benefit of temporary carbon storage” and that “if maintained in parallel with efforts to achieve net zero fossil fuel emissions, a global accumulation of tonne-years of carbon storage would have an important effect on limiting the peak temperature change that would occur if net zero emissions are achieved.”
 - iii. (Leifeld, 2023) find that “the beneficial effect of short-lived sinks is real and quantifiable, and this understanding is applicable within ex ante biophysical discounting, which has the potential to improve the trustworthiness of climate change mitigation via carbon farming.”
 - iv. (Crow and Sierra, 2022) conclude that “temporary soil C storage could help to decrease peak warming provided that ambitious emission reductions are part of the portfolio of solutions” and that the CS and CBS framework based on radiative forcing accounting “gives us a way to quantify it based on biogeochemical understanding of soil C persistence.”
 - v. (Sierra, 2021) note that radiative forcing-based metrics “can be useful for comparing the climate impacts of carbon removals by different sinks over specific time horizons, to assess the climate impacts of ecosystem management, and to obtain direct quantifications of climate impacts as the net effect of carbon emissions by sources versus removals by sinks”.
 - vi. (Galik et al. 2021) in their comprehensive survey of approaches to impermanence in land-use removals conclude that “within our analysis, it appears as though ton-year, and possibly undiscounted decay metric in harvest and conversion projects, are the most consistent accounting approaches across project timelines, forest type, and project configuration. These approaches are consistent across the array of variables assessed here, which is an important consideration in development of ways to address project impermanence”.
- d. **In view of the scientific literature cited above, it is hard to understand the conclusion reached by the SB as contained in their report. This is even more surprising since the documents considered by the SB already contain all the necessary analysis and references to the scientific papers cited above.**

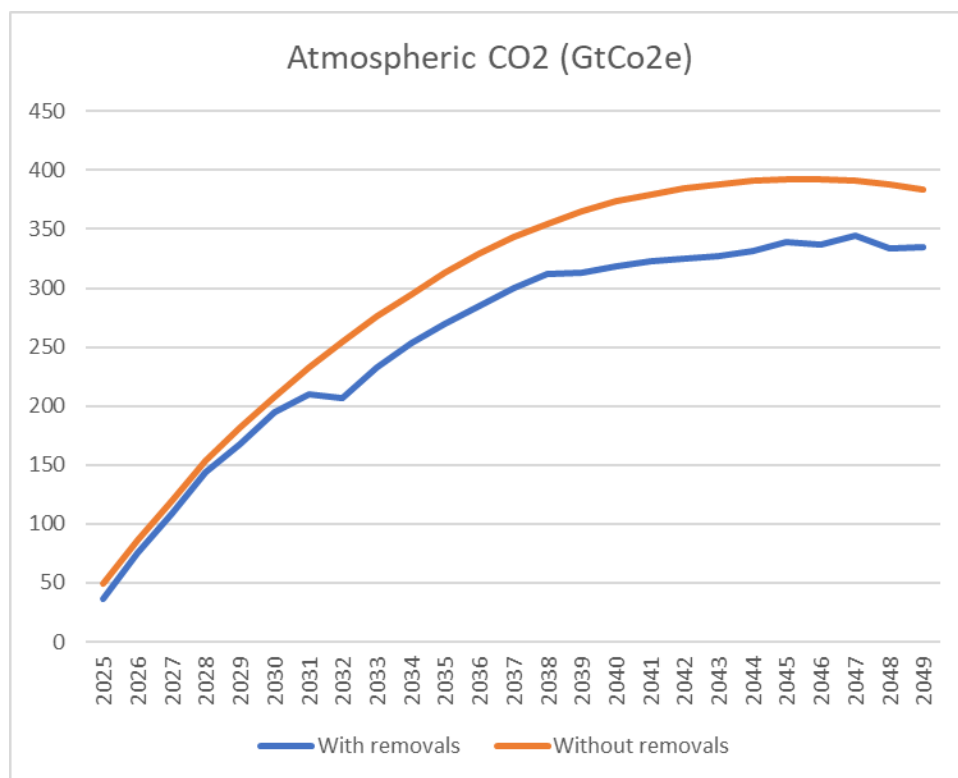


- e. In the interest of transparency, the SB should elaborate and make public the analysis that formed the basis of SB conclusion that tonne-year accounting is not suitable for “international applications” and lacks “effectiveness at addressing reversals”.
6. *Argument of short-term activities.* Another argument being promoted by some stakeholders is that the tonne-year crediting promotes short-term removal activities and is therefore not desirable. This argument is broadly raised against all AFOLU sector activities. While the argument ignores the fact that forests have existed for millions of years and there are hundreds of forests that are more than 100 million years old, this is a fallacious argument at best, as described below.
 - a. The leaves on a tree last for a season, the tree might last for a few years, and plantation or a stand of trees might be harvested or die in a few years or decades, and the land-use change brought about by an activity incentivized by the mechanism could last for several decades or through the foreseeable future. However, not all trees die together, not all stands get burnt down together, and not all the forest lands in a country are vacated together at the same time, and not all the land-use changes incentivized by the mechanism would be reversed at the same time. In the realistic scenario of a successful implementation of the mechanism, different removal activities will get registered and implemented over an extended period in a staggered timeframe. Even as an AFOLU activity harvests the trees in a parcel, another parcel has grown up, and when one activity has harvested all its stocks, another activity has captured that carbon. The trees, tree stands, parcels, plantations and the activities constitute a relay of carbon storage staggered over time and what the atmosphere sees is the long-term impact of the relay which is incentivized by the mechanism. If the mechanism is lasting, and the carbon price is persistent, the atmospheric benefits will last as long, or even longer since some of the land-use change will get locked in because of economic, legal, regulatory, or other reasons and will not be reversed in the foreseeable future even after the issuance of the carbon credits stops. Therefore, allowing different land parcels and different removal activities with different durations does not constitute any scientific loophole if the credits are issued based on ex-post verified tonne-years. The ex-post incremental credits are issued in proportion of the actual storage period of the activities, and thus a credit gets issued as a number of fractions spread over time and across different activities. As long the next activity has sequestered carbon before the previous activity has released it, the atmosphere sees the effect of continued sequestration as large as that of the previous activity. In a way, “credit replacement” happens anonymously through the “hidden hand of market” since the credit is not tied to a tonne but to the market currency of tonne-years. Just as markets were limited during the bartering era and were revolutionized after by the invention of money, so can the carbon market of removals be revolutionized by the currency of the tonne-year.
 - b. A simple calculation shows that the argument of “short-term” climate benefits is false. Figure 2 shows the results of a simple simulation in which randomly occurring removal activities with collective (mechanism-level) removals per year of 3–6 GtCO₂, with varying storage periods of 10–45 years, and different activity-



start years of 2025–2050, produce a sustained reduction of atmospheric CO₂ over the period 2025 to 2050. The baseline curve of orange color shows the atmospheric CO₂ under a scenario of emissions progressively reduced to zero by the year 2050. The effect of removal activities is to bend the curve downwards which leads to a lower temperature by 2050 and helps avoid risks of overshoots and hidden triggers of positive feedbacks that could lie in the area between the two curves. If the mechanism continues to enroll more activities after 2050, the blue curve will remain below the orange beyond 2050 by the same amount, even if activities continue to reverse. In a realistic scenario, even if the mechanism ceases to exist and the new activities cease to be enrolled, the blue curve will still stay underneath the orange curve because the land-use transition that is successful in economic terms, or is constrained by legal requirements (e.g. reforested conservation areas), will never be reversed and will continue to generate tonne-years after the end of the mechanism. Admittedly, the activities that perpetually depend upon carbon revenue and have no other underlying economic value or ecological function, will shut down and reverse upon cessation of the carbon incentive. But such carbon-centric activities should not be eligible under the A6.4 mechanism anyway, since these are atmospheric repair activities and do not contribute to the objective of low-GHG development.

- c. As the figure indicates, it is the duration of the mechanism that matters, not the duration of individual activities. Only in the case of a mechanism where all the activities are registered during a decade and all of these are abandoned in the next decade and reversed, does the concern of short duration apply. But such a mechanism will anyway not achieve much.
- d. The flexibility enabled by allowing activities of different sizes, durations and types has the benefits of recruiting a larger number of diverse actors who can contribute to climate mitigation. This ensures greater stability in the mitigation achieved since compared to selected large landholders, a distributed large number of activities have less risk of collective reversal or abandonment, resulting in greater resilience and continued stability of the dynamic system of carbon removals despite the underlying fluctuations at local level. Moreover, this conforms to the objective of the mechanism of supporting low-GHG sustainable development, to which the idea of forced 100-year contracts runs counter.
- e. It is evident from this that the argument and narrative of short term is false and is promoted simply to make tonne-for-tonne crediting method look better, which is of great interest to the businesses. But that promotion of business interests will be at the cost of causing 1.5 to 7 times more atmospheric warming compared the ex-post incremental crediting, as explained earlier.
- f. The issue of “short-term” removals has also been described as a false issue in a number of documents already considered by the SB, including stakeholder inputs and published scientific papers. Unfortunately, those inputs and published papers have not been given any consideration by the SB.



7. In summary, it is amply clear that the method of ex-post incremental crediting based on equivalence accounting approaches is a sound and scientific approach that is scientifically valid, is versatile and practical, incentivizes broader participation, and above all creates far less offset-driven atmospheric warming compared the offset-driven atmospheric warming created by tonne-for-tonne advance crediting with buffer pool.

Process followed by the SB is not transparent, inclusive, and impartial

1. The process followed by the SB has been opaque, biased and conclusions reached appear to favor certain business interests, interest groups and technologies. Several inputs by stakeholders have raised this point in their submissions but unfortunately these went unheeded. Here we would like to provide some more details in this regard:
 - a. The range, diversity, and richness of the stakeholder inputs has been much greater than what is reflected in the work being undertaken by the SB, in the background documentation, or during the discussions in SB meetings. For example, as we mentioned earlier in this submission, even though the analysis paper Info note (UNFCCC, 2023) contains a detailed discussion of the relative merits of tonne-based vs tonne-year-based crediting approaches, the conclusion reached by the SB in this regard seems to be coming out of the blue and bears no relation to the content of the analysis. Similarly, despite clear evidence that carbon-centric removal activities such as those based on engineered sinks do



- not belong to the A6.4 mechanism, the SB has maintained this option open without citing any rationale as to how the SB arrived at such a conclusion.
- b. Some of the stakeholder inputs favoring tonne-year accounting were not taken on record at first attempt. For example, the inputs from Quebec were not uploaded fully at first. Reminder emails were sent by the submitters and then only these were uploaded (Government of Quebec (English, Part1), 18 July 2023). In the case of the input from Sky Harvest, their email text was first omitted from the input even though it had the main substantive content in it. Sky Harvest had to send reminder emails to get their submission recorded in full (Sky Harvest Carbon, submission with cover letter, 15 June 2023). The submission from Natural Capital Exchange (NCX) contained detailed explanations and was accompanied by the peer-reviewed research paper on the topic of tonne-year crediting (NCX, 11 Oct 2022), but unfortunately, that submission does not even appear in the compilation of stakeholder inputs (UNFCCC, 2023b), or in the compilation of draft elements (UNFCCC, 2023c).
 - c. Selective and intentional downplaying of the credentials of the submitters is seen where inputs favor tonne-year accounting or equivalence accounting. Such is the case with the inputs from Professor Gregg Marland (Gregg Marland, 01 Sep 2023). The input was uploaded without any credentials even though Professor Marland is a distinguished climate scientist and the lead Author in several of the IPCC reports. The same applies to Professor Eric Marland's input where their submission is recorded without any credentials (Eric Marland, 01 Sep 2023).
 - d. The so-called "structured consultations" were only a set of pre-decided narrow questions intended to force the responders to fit into one of the pre-decided options. Many of the stakeholders who responded to these questionnaires declined to be limited by these questionnaires and provided response in open format since they did not want to be appearing endorsing the pre-conceived conclusions implicit in the questionnaires. Many others have responded to the questionnaires but noted their reservations in their responses.
 - e. Several stakeholders expressed the view that a biased approach is being taken by the SB while noting that "the process surrounding Article 6.4 is proving increasingly biased in favor of the industry and needs to be reassessed if it is to remain credible..." (Civil society organizations, open letter from 127 signatories, 06 July 2023), or that "overall, the process by which decisions on removals activities will be made by the Supervisory Body and the CMA is opaque and inaccessible to many key stakeholders" (Carbon Gap, 19 June 2023).
 - f. Several stakeholders have been calling for a more comprehensive consultation process including organization of workshops or other means of consultations (IETA; Puro.earth; PD Forum; Carbon Gap, 19 June 2023). None of these views were considered by the SB.
2. We note that the above inadequacies of the process are either deliberately designed by the SB, or these reflect the lack of capacity to properly document the inputs and perform proper substantive analysis.
 - a. If former is the case, we urge SB to take a serious and balanced view of the removals under the mechanism and rectify such shortcoming by accounting for



- all stakeholder inputs while relying on scientific evidence rather than business interests of the stakeholders and providing clear rationale of decision making.
- b. If the latter is the case, we recommend that that the SB take help of independent experts, as is also suggested in numerous stakeholder inputs.

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