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Document reference number and title: A6.4-MEP008-A03. Draft Standard: Addressing non-permanence/reversals (version 02.2)				
Item	**Section no.** (as indicated in the document)	**Paragraph/Table/Figure no.** (as indicated in the document)	**Comment** (including justification for change)	**Proposed change** (including proposed text)
1	All		We appreciate the MEP's review of the first round of comments related to the first draft of the reversal standard. However, we remain concerned that the current revision will limit the implementation of natural climate solutions through burdensome requirements and an unclear, open-ended liability. We believe there is a critical role for nature and the communities it supports while also ensuring the utmost atmospheric integrity. The reversal Standards needs to explicitly allow for innovative mechanisms that can transfer both the risk and responsibility of monitoring and compensation to an entity that can assume reasonable management within a portfolio approach. While these institutions are not yet available, and we recognize the standard may include such mechanisms in future concept notes and iterations, this standard can create space for innovative opportunity while holding firm on the mandate for real, permanent outcomes. Indeed, the explicit inclusion of these contractual mechanisms in the standard can supercharge the development of global permanence solutions that will be better for developers, investors and the atmosphere. Lastly, throughout the document are references to times when the Supervisory Body will need to reivew and approve developer submissions. We foresee this becoming a bottleneck to implementation (as has occurred at times with standards bodies in other markets). We ask for clear timetables for Supervisory Body approvals (e.g., they will approve within [30] days of receiving all documentation from a project).	

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1	3.5.1	36-40	While we appreciate the intent to effectively monitor reversals in "real-time," the lack of clarity on both the requirements of project developers and the potential contributions of the PACM as well as the potential ongoing managed expense could make nature-based projects, and smaller projects focused on small holders in particular, cost-prohibitive. We believe there could be a different solution for real-time monitoring of reversal impacts that serves the need of PACM without overburdening developers, including a centralized post-crediting monitoring and compensation entity (e.g. a Permanence Trust) who is solely responsible for managing feature risk. The Trust would be funded by a portfolio of developer contributions during the crediting period. To be clear, after the crediting period, the Trust can assume responsibility for *both* monitoring and compensation.	As MEP Co-Chairs have recently suggested, allow for the flexibility to provide durability assurance through "contractual permanence." Make these sorts of mechanisms more explicit throughout. Also referenced in 3.2 Section 17
2	3.5.3	28	It is unwise to set up a system which will face significant operational challenge if key investors/financers perceive the risk of open-ended liability. While that might help PACM manage risk, it will reduce the overall effectiveness of Article 6.4 as a mitigation mechanism due to its inability to scale. It is the role of the MEP to interpret the broader guidance in the Removals Standard for reasonable implementation. One method could be to determine a reasonable (vs. indefinite) amount of post-crediting liability, but the best way to address this is to take the responsibility off of developers in the post-crediting environment (coupled with necessary contributions during the crediting period) via the transfer of this obligation to third parties. It is possible to imagine specialized entities forming to absorb this obligation from participants. However, this, or some similar innovation, must be explicitly allowed for in the standard.	There is initial reference in Section 3.2 Paragraph 17 of the MEP exploring this, but it must be explicitly allowed and stated in the standard itself. The standard can be amended as follows: Section 3 of Appendix 2 describes activity participants' obligations to conduct post- crediting period monitoring of greenhouse gas reservoirs and reporting related to any potential or actual reversals. Consistent with section 4.3 of the Removals Standard, the obligation to monitor and report in the post-crediting period is ongoing until a) 100 years have passed from the issuance of the credit, or b) activity participants can demonstrate either i) that the stored greenhouse gases or their precursors have a negligible risk of reversal; or that ii) the potential future reversal of this storage has been remediated, including through the transfer of the obligation for monitoring and compensation to a credible third party established for such a purpose.

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4	Appendix 1, 6.5	32	In the removals guidance adopted at COP 29, the parties clearly endorsed not only a buffer pool account but also (4.6.3.1, paragraph 62): "other appropriate measures and procedures that may provide suitable alternative means to remediate reversals, including the following: (a) Requirements and approval procedures for the use of insurance policies, or comparable guarantee products, or third-party guarantee approved by the Supervisory Body to cover the risk that reversals occur; (b) Procedures for establishing, managing, and using a monetary permanence reserve enabling remediation of reversals through the direct or potentially centralized purchase and cancellation of A6.4ERs with negligible or no reversal risk." This text should similarly make allowances for these potential pathways alongside a buffer pool account. The point of this change is not to endorse such alternative means, but rather simply to allow for their use in the event they are developed and prove credible.	Add paragraph 33: “Alternatively, mechanism methodologies may rely on other means to remediate reversals, so long as such mechanisms have been reviewed and approved by the Supervisory Body. Such means may include but are not limited to: (a) Requirements and approval procedures for the use of insurance policies, or comparable guarantee products, or third-party guarantee approved by the Supervisory Body to cover the risk that reversals occur; (b) Procedures for establishing, managing, and using a monetary permanence reserve enabling remediation of reversals through the direct or potentially centralized purchase and cancellation of A6.4ERs with negligible or no reversal risk.”

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5	Appendix 1, 7.4	47-49	It is unreasonable to expect a participant to take on or be able to fulfil this obligation. There are two options to address this: a) limit the post-crediting monitoring period to a timeframe across which those institutions could reasonably be expected to persist, and control for the potential of an open-ended liability; and/ or b) allow for the transfer of this obligation to third parties. It is possible to imagine specialized entities forming to absorb this obligation from participants. However, this must be explicitly allowed for in the standard. We advocate for option b) in recognition that there is not a clear policy timeframe limit that meets the timeframe in which reversals could have atmospheric impact. Integrity without the opportunity to scale is meaningless.	48. Mechanism methodologies shall define a period for post-crediting period monitoring, during or after which activity participants may submit a request for termination of post-crediting period monitoring through demonstration (a) of a negligible risk of reversal or (b) that the potential future reversal of this storage has been remediated, including through the transfer of the obligation for monitoring and compensation to a credible third party established for such a purpose. 49. Mechanism methodologies shall define a set of conditions or criteria,[18] considering the mitigation activity type and applicable greenhouse gas reservoirs, that demonstrate that the greenhouse gases or their precursors that are accumulated by the Article 6.4 activity within the applicable greenhouse gas reservoir(s) have reached and will remain in a steady state or, where relevant, (a) are stabilized for at least 100 years from the year of demonstration of negligible risk of reversal or (b) have transferred the obligation for monitoring of and compensation for reversal risks to credible third parties with the capacity and resources to continue monitoring and compensation.

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6	Appendix 2, 1.1	2	There will be many instances in any large scale project which "involve the release of stored greenhouse gases or stored precursors to greenhouse gases for which any A6.4ERs have been issued." Requiring activity participants to report all such releases within 30 days is a significant and unnecessary burden, especially when dealing with many disaggregated producers. The requirement should be to report not because those releases occurred (a requirement which, if taken literally, would mandate an activity participant to report the death of every individual tree), but because they might constitute a reversal, which makes clear that in a post crediting period a reversal only occurs if at a project level the amount of greenhouses gases stored in a reservoir is less than it was at the end of the crediting period. The language as written would require activity participants to report all releases, instead they should be required to report releases only insofar as those releases are significant enough to constitute a reversal. Surely, the guidance is not considering the unintended consequence of disincentivizing small holder projects.	Activity participants shall notify the Supervisory Body of any observed event involving the release of stored greenhouse gases or stored precursors to greenhouse gases for which any A6.4 emission reductions (A6.4ERs) have been issued within 30 days of direct confirmation of an observed event, if and only if such releases are significant enough that they may reasonably be expected to cause a reversal as defined in Appendix 1, Section 6.1.
7	Appendix 2, 1.2	10	There will be many instances in any large scale project which "involve the release of stored greenhouse gases or stored precursors to greenhouse gases for which any A6.4ERs have been issued." Requiring activity participants to report all such releases on an annual basis is a significant and unnecessary burden. The requirement should be to report not because those releases occurred (a requirement which, if taken literally, would mandate an activity participant to report the death of every individual tree), but whether they constitute a reversal as described in section 6.1, which makes clear that in a post crediting period a reversal only occurs if at a project level the amount of greenhouses gases stored in a reservoir is less than it was at the end of the crediting period. The language as written would require activity participants to report all releases, instead they should be required to report releases only insofar as those releases are significant enough to constitute a reversal.	Activity participants shall submit to the Supervisory Body, by March 31 each year, an annual reversal report that indicates whether, at any point in the previous calendar year, any observed events occurred involving the release of stored greenhouse gases or stored precursors to greenhouse gases for which any A6.4ERs have been issued, if and only if such releases are significant enough that they may reasonably be expected to cause a reversal as defined in Appendix 1, Section 6.1.

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8	Appendix 2, 3.2.2	44	If land-based activities are to participate under Article 6.4, there must be flexibility provided as to HOW activity participants fulfil their post-crediting period obligations. Several such avenues were identified and endorsed by the conference of parties in Baku and included in the Removals guidance in section 4.6.3.1, paragraph 62. It is absolutely within the mandate of this Standard to include these options.	44. Activity participants may submit, at any time in the post-crediting period **during or** after the minimum post-crediting period defined in an activity's mechanism methodology has elapsed, a request to the Supervisory Body to terminate post-crediting period monitoring and reporting, demonstrating that: a) The stored greenhouse gases, or precursors of greenhouse gases, are at a negligible risk of reversal that is calculated over at least a 100-year timeframe starting from the year of submission of request; **or that the responsibility for ongoing monitoring and compensation for reversals has been transferred to a third party with sufficient capacity and resources to fulfill the activity participants' obligations**; and b) All conditions or criteria set in the mechanism methodology for termination of post- crediting period monitoring have been fulfilled.

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