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This comment was received via email by the VCS Association.

The methodology proposed by Carbon Planet Limited on IFM has been developed for promoting as much transparency as possible. I hope that the VCS board and the developers take note of a few concerns regarding the methodology:

- i) In Section 4. Actual Project Activity Emissions, the emissions from activities listed in sub-section 4.1 to 4.3, it will be very difficult to estimate the emissions *ex-ante* and the estimated data interpretation will be very subjective in nature. Hence either these emissions should be based on actual data as far as possible or else this category of emissions should be neglected if it is within a certain percentage of total emissions from the project.
- ii) In the project applicability conditions, drivers of deforestation other than commercial logging/harvesting activities have been neglected or omitted. But such omission of domestic /household activities should not be done as it may not be appropriate in all cases. The applicability condition should state that commercial logging/ harvesting the major driver as it may not always be the only driver in the project area.