



Mr. Rahul Kar
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Singapore 048581

Date: 12 July 2012
Reference: 2012-115-S
Direct line: +49 228 815 1687

Sent by e-mail to: rkar@kpmg.com.sg

Re.: CPA Start Date

Dear Mr. Kar,

Thank you for your letter received on 25 May 2012, which has been made available to the Chair of the Board.

On behalf of the Chair of the Board, I would like to inform you that the definition of the starting date of a CPA, as well as the definitions of the starting date of an A/R project activity, the starting date of a SSC A/R project activity and the starting date of a project activity have now been unified. Version 6.0 of the *Glossary of CDM Terms* describes the term “*Start date*” as follows:

“In the context of a CDM project activity or PoA, the earliest date at which either the implementation or construction or real action of a CDM project activity or PoA begins.”

The Executive Board previously clarified the definition of “*Start date*” (EB 41 report, Annex 67) as follows:

“In light of the [...] definition, the start date shall be considered to be the date on which the project participant has committed to expenditures related to the implementation or related to the construction of the project activity. This, for example, can be the date on which contracts have been signed for equipment or construction/operation services required for the project activity. Minor pre-project expenses, e.g. the contracting of services /payment of fees for feasibility studies or preliminary surveys, should not be considered in the determination of the start date as they do not necessarily indicate the commencement of implementation of the project. For those project activities which do not require construction or significant pre-project implementation (e.g. light bulb replacement) the start date is to be considered the date when real action occurs. In the context of the above definition, pre-project planning is not considered “real action. [...]”

Please note that the start date of the CPAs will be validated by the DOE as per the requirements of the CDM Validation and Verification Standard (Version 02.0).



Page 2

I hope this letter suitably addresses all your concerns.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'Andrew Howard'. The signature is fluid and cursive, with a large initial 'A'.

Andrew Howard
Secretary to the CDM Executive Board