REPORT OF THE FORTIETH MEETING OF THE METHODOLOGIES PANEL

UNFCCC Headquarters, Bonn, Germany 14 - 18 September 2009

RECOMMENDATIONS BY THE METHODOLOGIES PANEL TO THE EXECUTIVE BOARD

A. Opening of the meeting and adoption of the agenda

- 1. The Chair of the Methodologies Panel (the panel), Mr. Philip Gwage opened the meeting.
- 2. The agenda was adopted as proposed.

B. Consideration of proposed new methodologies

- 3. The panel considered the proposed new methodologies listed in the table below, as well as desk reviews and public inputs received, where applicable.
- 4. The final recommendations, proposed by the panel for consideration by the Executive Board, are made available on the UNFCCC CDM website at http://cdm.unfccc.int/goto/MPpropmeth.
- 5. In accordance with the procedures for submission and consideration of a proposed new methodology, project participants may submit, via the DOE, technical clarifications to preliminary recommendations. Preliminary recommendations for which project participants submit clarification within a timeframe stipulated by the Chair of the panel (but not exceeding 4 weeks) shall be considered at the next meeting of the panel. If project participants do not provide clarification related to the preliminary recommendation by the panel within the timeframe of three (3) months, the case will be considered withdrawn.
- 6. The panel agreed on the following recommendations:

Cases	MP 40 ¹ recommendation
NM0258: Metrobus Insurgentes, Mexico City, as contained in annex 1	A (see paragraph 7)
NM0266: Mumbai Metro One, India, as contained in annex 1	A (see paragraph 7)
NM0269: Cambodia "Rural Electrification and Transmission Project (RETP)" 220 kV Interconnection between Cambodia and Vietnam	C
NM0272: Second Interconnection Colombia - Ecuador 230 Kv	C
NM0280: Installation of zero energy water purifier in India	WIP (see paragraph 8)
NM0282: Usipar Pulverized Charcoal Injection Project	WIP (see paragraph 9)
NM0288: Installation of Combined Cooling Heating and Power (CCHP) systems in commercial buildings of DLF Building - 10, Gurgaon, India	WIP (see paragraph 10)

¹ Recommendations on the proposed new methodologies from the fortieth meeting of the panel A (recommended for approval) and C (recommended for non-approval) are final recommendations to the Board. Preliminary Recommendations are technical clarifications requested by the panel from project participants before finalizing its recommendation to the Board.

NM0293: Mitigation of Methane Emissions in the Charcoal Production of	WIP
Arcelor Mittal, Brazil	(see paragraph 11)
NM0295: Installation of an energy-saving ironmaking plant in the northern	WIP
part of Vietnam	(see paragraph 12)
NM0300: Reducing losses of SF6 in electricity transmission and distribution	C
equipment manufacturing by Hyosung Inc.	
NM0301: Production of a cement extender from slag for increasing the	WIP
blend in cement production and the increase in energy efficiency in the	(see paragraph 13)
production of ferromanganese alloys in electric arc furnaces through the	
recovery of metal from the slag	
NM0304: Biomass Residues Co-firing Project in Mejillones	WIP
	(see paragraph 14)
NM0307: Switching to biomass residues as the fuel source for individual	C
stoves	
NM0308: Method for Solar Water Heaters (SWHs) for warm water	C
applications	
NM0310: Carbon di-oxide emission reductions by the introduction of Hot	WIP
Direct Reduction Iron in the Electric Arc Furnaces	(see paragraph 15)
NM0312: REFAP HBIO Project	Preliminary
	Recommendation
NM0313: Air separation using cryogenic energy of LNG	Preliminary
	Recommendation
NM0314: Reduction of greenhouse gas emissions from landfill sites by	Preliminary
passive aeration	Recommendation
NM0315: Energy efficiency improvement through replacement of existing	\mathbf{C}
fossil fuel power plants	
NM0316: Green House Gas emission reductions in the process of raw	C
material preparation in iron and steel manufacturing facility	
NM0317: Substitution of Fluorinated Compound (FC) gases for cleaning	Preliminary
Chemical Vapor Deposition (CVD) reactors in the semiconductor industry	Recommendation
NM0318: Baseline and monitoring methodology for additions to	С
transmission capacity between electric grids in order to develop regional	
electricity markets	
NM0319: N2O abatement in New Capacity nitric acid plants	Preliminary
	Recommendation

- 7. The panel requested the Board to <u>take note</u> that NM0258 and NM0266 are consolidated in one methodology.
- 8. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the proposed new methodology NM0280 due to the issues related to applicability conditions and sampling procedures. The panel noted that further discussions are needed for improvement in drafting quality and some methodological provisions. The panel intends to conclude its consideration of the case at its next meeting.
- 9. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the proposed new methodology NM0282. The panel noted that further discussions are needed regarding the baseline scenario for charcoal residues due to the long time it takes for its degradation. The panel intends to conclude its consideration of the case once this issue is resolved.

- 10. The panel requested the Board to take note that it could not conclude its consideration of the proposed new methodology NM0288 due to time constraints in view of many other priorities related to CMP.4 requests. The panel intends to conclude its consideration of the case at its next meeting.
- 11. The panel requested the Board to take note that it could not conclude its consideration of the proposed new methodology NM0293. The panel will seek further clarifications from the project participants. The panel will consider the case at its next meeting with a view to providing a final recommendation to the Board.
- 12. The panel requested the Board to take note that it has finalized the assessment of the final report from the expert on the proposed new methodology NM0295, but could not conclude its consideration on this methodology as further work remains to redraft some sections of the methodology in view of new inputs from the expert and the project proponents. The panel intends to conclude its consideration of the case at its next meeting.
- 13. The panel requested the Board to take note that it could not conclude its consideration of the proposed new methodology NM0301. The panel noted that consideration of this case could not be finalized as a decision from the Board is awaited on the proposed revision by the panel related to the "Combined tool to identify the baseline scenario and demonstrate additionality" and ACM0005 (from which procedures are used in this submitted methodology). The panel intends to conclude its consideration of the case once these revisions are approved by the Board, upon their submission by the panel.
- 14. The panel requested the Board to take note that it could not conclude its consideration of the proposed new methodology NM0304. The panel will continue to consider the case at its next meeting with a view to providing a final recommendation to the Board.
- 15. The panel requested the Board to take note that it could not conclude its consideration of the proposed new methodology NM0310. The panel agreed to propose project proponents to limit the applicability of this methodology to the combination of DRI kiln and Arc Furnace. The panel considers that it is necessary to redefine some of the key terms of methodology, and include DRI kiln in the project boundary. The panel intends to conclude its consideration of the case at its next meeting.

C. Requests for clarification on and revision to approved methodologies

16. The panel recommended the Board to take note of the following responses to requests for clarification related to the application of approved baseline and monitoring methodologies and methodological tools and approve the following responses to requests for revision to approved methodologies. Two requests for clarification were processed prior to the panel meeting in accordance with the fast-track procedure.² The requests submitted and the responses provided by the panel are made publicly available on the UNFCCC CDM web site at http://cdm.unfccc.int/goto/MPrev, respectively. The requests for revision/clarification that resulted in a recommendation by the panel to revise an approved methodology are reflected in section D below.

² In accordance with the fast-track procedure, the secretariat, while preparing the draft response to a request for clarification, may assess that the clarification is simple enough and does not require the panel's consideration. In this case the secretariat forwards the proposal to two appointed members for early consideration. If both the appointed panel members agree to the draft proposal within two days, the secretariat seeks the approval of the Chair of the panel within one day and upon endorsement forwards the final response to the DOE and posts it on the UNFCCC CDM web page for methodology clarifications.

Number of the request for clarification	Approved methodology	Title of the request for clarification	MP 40 response
AM_CLA_0084	ACM0015	Meth applicability to greenfield projects	Clarified (see paragraph 17)
AM CLA 0156	ACM0012	Clarification requested to substantiate WECM would be released to atmosphere in absence of the project activity in new facility	Clarified
AM CLA 0157	AM0070	Clarification regarding: (i) data to calculate market benchmark, (ii) use of aggregate market benchmark value provided by a national entity, (iii) meaning of "end user data" with reference to the "buyer" under monitoring	Clarified and editorially revised (see paragraph 29)
AM_CLA_0158	AM0029	Approach on "investment analysis" for Greenfield power project investment in Singapore	Clarified (see paragraph 18)
AM_CLA_0159	AM0023	Clarification on existing leak detection system, definition of leaks and emission reduction calculation	Clarified
AM_CLA_0160	ACM0006	Definition of a reference plant in scenarios 4 and 18	Clarified (fast track)
AM_CLA_0161	AM0048	Applicability of AM0048 to projects where steam form a new cogen unit is used by a customer to produce electrical energy, which is supplied to other users	Clarified (fast track)
AM_CLA_0162	AM0070	Clarification regarding: (i) eligibility criteria, (ii) new entrants, (iii) criteria for assessing additionality, (iv) ATDmarket under Option B, (v) data to calculate market benchmark, (vi) data to calculate autonomous technical development factor, and (vii) meaning of "end user data" with reference to the "buyer"	Clarified and editorially revised (see paragraph 29)
CLA_TOOL_0007	Tool for the demonstration and assessment of additionality	Request for clarification on the Determination of Benchmarks for the Demonstration and Assessment of Financial Additionality	Clarified (see paragraph 18)
CLA TOOL 0008	Tool for the demonstration and assessment of additionality	Determination and assessment of equity IRR benchmarks in the demonstration of financial additionality based on a representative sample of publicly listed companies	Clarified (see paragraph 18)

Number of the request for revision	Approved methodology	Title of the request for revision	MP40 Response
AM_REV_0071	AM0047	Production of biodiesel based on waste oils and/or waste fats from biogenic origin and/or oil from oilseeds for use as fuel	To revise (see paragraph 28)
AM_REV_0125	AM0014	Revision of AM0014 to include new energy users and multiple fuels	Not to revise
AM_REV_0126	AM0014	Revision to extend AM0014 to include newly developing facility	Not to revise
AM_REV_0141	AM0024	Extension of methodology AM0024 to cases where the project activity displaces both grid electricity and electricity from an identified power generation source	WIP (see paragraph 19)
AM_REV_0145	ACM0006	Propose a new scenario (scenario 22) to include the situation in which biomass residues and fossil fuels are used in the baseline scenario	WIP (see paragraph 20)
AM_REV_0147	AM0028	Revision to expand applicability to Caprolactam plants using the HPO® process	WIP (see paragraph 21)
AM_REV_0149	ACM0014	Alternative Approach to Appendix II for estimation of the Chemical Oxygen Demand that is lost through sedimentation, and correction of equation 17 in ACM0014 version 03	WIP (see paragraph 22)
AM_REV_0154	ACM0006	Expansion of applicability condition to ACM0006 for the scope of "greenfield power projects"	Not to revise
AM REV 0155	AM0072	Revision to include under the methodology the expansion of geothermal facilities into areas otherwise served by fossil fuel heating systems	To revise (see paragraph 30)
<u>AM_REV_0156</u>	ACM0010	Revision to incorporate a baseline scenario for a cattle colony that is a counterfactual anaerobic treatment system that generates methane without destruction by flaring or energy production	Not to revise
AM_REV_0157	ACM0012	The applicability of the methodology has been expanded to accommodate the usage of waste energy for supply of heat of reaction with or without process heating	WIP (see paragraph 23)
AM_REV_0158	AM0028	Revision of AM0028 to include the relocated chemical complex regardless of the CDM project activity	Not to revise
AM_REV_0159	AM0079	Revision of the equation for PERCL,y and the Default decision-making flowchart	WIP (see paragraph 24)
AM_REV_0160	AM0031	Expansion of applicability conditions to AM0031 and subsequent change of baseline, project and leakage calculations	To revise (see paragraph 26)

AM_REV_0161	AM0023	Request for revision to include additional tools and technologies for quantification of gas leaks which exceed the measurement capacity of the recommended tools or when usage of recommended tools causes safety concerns	To revise (see paragraph 25)
AM_REV_0162	ACM0003	Revision of ACM0003 to extend applicability to new plants	Not to revise
AM_REV_0163	AM0034	Later installation of abatement catalyst	Not to revise
AM_REV_0164	AM0034	Emission factor moving average EFma	Not to revise

- 17. The panel has clarified AM_CLA_0084, but requested the Board to <u>take note</u> that it is still awaiting the inputs from an external expert on the application of ACM0015 to greenfield cement plants as explained in the previous meeting report. The panel will resume its discussion on ACM0015 as soon as the inputs from the external expert are available.
- 18. The panel requested the Board to take note that it has responded to the requests for clarification AM_CLA_0158, CLA_TOOL_0007 and CLA_TOOL_0008, which seek clarification on the financial benchmark analysis, with a particular focus on use of Capital Asst Pricing Method (CAPM) to determine Weighted Average Cost of Capital (WACC). The panel informed the project participants that it is already working on development of a tool/guidelines on the financial benchmarking methods, including use of CAPM for estimation of WACC, in response to the request of CM.4/decision.2 request as per paragraph 36 (a). This paragraph requests the Board to further enhance the objectivity of approaches used to assist in the demonstration and assessment of additionality by developing standardized methods to calculate financial parameters. The project proponents are advised to monitor the progress of this issue through the reports of the Methodologies Panel and the Executive Board meetings.
- 19. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the case AM_REV_0141 on the methodology AM0024 and the possible revision to ACM0012 to replace AM0024, as mentioned in the panel's report of thirty-ninth meeting. The panel intends to conclude its consideration on this case at its next meeting.
- 20. The panel requested the Board to <u>take note</u> that the consideration of the request for revision AM_REV_0145 was again postponed as the work related to overall revision of methodology ACM0006 is still in progress. This request for revision will be considered within the boundaries of the new methodology.
- 21. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the case AM_REV_0147 on the methodology AM0028. The panel is expecting the inputs from the consultant who is working to address the following issues: (i) analyze the feasibility to measure N₂O emissions and Nitric Acid after the ammonia burner; (ii) determine if there are other less GHG intensive technologies that can be used in the project activity; (iii) identify other possible nitrogen sources and quantify their impact on N₂O emissions. The panel will further consider the case at its next meeting.
- 22. The panel requested the Board to <u>take note</u> that it is seeking expert input regarding the issues raised in the context of the request for revision AM_REV_0149 on the methodology ACM0014. The following issues are still to be addressed: (i) the model presented in the proposed revision and its conservativeness; (ii) the factors influencing the COD lost through sedimentation in the lagoons;

- (iii) the lack of monitoring procedure for the input parameters of the model. The panel will consider the case after the expert's input is available.
- 23. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the request for revision AM_REV_0157 on the methodology ACM0012, due to the issue related to kinetics of complex chemical reactions and the heat of formation of reactants involved in such reactions. The panel will further consider the case at its next meeting.
- 24. The panel requested the Board to <u>take note</u> that it could not conclude its consideration of the case AM_REV_0159 on the methodology AM0079. The following issues are still to be addressed: (i) the project proponents need to clarify where the losses in the reclamation facility occur; (ii) the panel seeks clarification on what the relevant criteria are, to establish the necessity to dismantle a gas insulated electric equipment between two testing items. The panel will further consider the case at its next meeting.

D. Revision to approved methodologies

- 25. **AM0023:** The panel recommended the Board to approve the revision to the approved methodology AM0023 made in response to the request for revision AM_REV_0161. The draft revision expands the permitted techniques to measure the flow of gas leaks in natural gas transmission and distribution systems, to the following two techniques: (i) the calibrated bags technique; (ii) the ultrasonic flow meters technique. These techniques are in addition to the ones already included in the methodology. The draft revised methodology is contained in annex 2.
- 26. **AM0031:** The panel recommended the Board to approve the revision to the approved methodology AM0031 made in response to the request for revision AM_REV_0160. The draft revision expands the applicability of the methodology to situations in which electricity is used in the transport systems, in the baseline scenario and/or in the project scenario; and removed the restriction from the applicability condition related to the use of biofuels that limits its blend with fossil fuels to 3%. The draft revised methodology is contained in annex 3.
- 27. **AM0034:** The panel recommended the Board <u>to approve</u> the editorial revision of the approved methodology AM0034, which is prepared based on the inputs provided by the secretariat. The draft editorial revision mainly includes minor changes in the requirement on: (i) the operating hours of the baseline campaign; (ii) the average campaign length. The draft editorially revised methodology is contained in annex 4.
- 28. **AM0047:** The panel recommended to the Board <u>to approve</u> the revision of approved methodology AM0047, incorporating methodology cases³ NM0228, NM0233 and in response to the request for revision AM_REV_0071 taking into account the request by the Board at its thirty-sixth meeting (see paragraph 33). The draft revised methodology is contained in annex 5.
- 29. **AM0070:** The panel recommended the Board to approve an editorial revision to the approved methodology AM0070 in response to requests for clarification AM_CLA_0157 and AM_CLA_0162. The draft editorial revision includes: (i) clarity on criteria for assessing additionality; (ii) clarity on procedures to calculate parameter ATD market; (iii) clarity on meaning of "End User" and "Buyer"; (iv) monitoring tables for two parameters which were missing in earlier version. The draft editorially revised methodology is contained in annex 9.

³ NM0228 and NM0233 were recommended for the approval of the Board by thirtieth meeting of Meth Panel along with their integration in the approved revised methodology AM0047.

- 30. **AM0072:** The panel recommended the Board to approve the revision to the approved methodology AM0072 in response to the request for revision AM_REV_0155. The draft revision broadens the applicability of the methodology to project activities that expand the operation of an existing geothermal heating system through the addition of extra geothermal wells. The draft revised methodology is contained in annex 10.
- 31. **ACM0003:** The panel recommended the Board to approve an editorial revision to the approved methodology ACM0003, based on the editorial revision proposed in request for revision AM_REV_0162. The draft editorial revision rectifies the error in the applicability condition by inserting the word "less" before carbon intensive fuel(s); and corrects parameters in equations 13, 14 and 15. The draft editorially revised methodology is contained in annex 11.
- 32. **ACM0005:** At its forty-sixth meeting the Board requested the panel to prepare a revised version of ACM0005 addressing the issue of barrier analysis, (see paragraph 34 of this report). The draft revised methodology is contained in annex 12.

E. Requests from the Board to the panel

33. **AM0047:** The panel recommended the Board to approve the revision of approved methodology AM0047, incorporating cases NM0228, NM0233 and AM_REV_0071 taking into account the request by the Board at its thirty-sixth meeting (see paragraph 17, EB 36 report). The draft revised methodology is contained in annex 5.

A note on the draft revised methodology explaining the approach taken in the recommendation for revision of AM0047 is contained in annex 6. The applicability of the methodology is broadened to the production of biodiesel from oil that is produced with oil seeds from plants cultivated in dedicated plantations on degraded or degrading lands. The draft revised methodology allows for cases where dedicated plantations are in a land area included in the project boundary of one or several registered CDM A/R project activities. The draft methodology provides procedures to determine project emissions resulting from the cultivation of oil seeds. As an option, default emission factors are provided for the project emissions associated with the cultivation to produce Jatropha nuts and fresh Palm fruit bunches. An excel sheet providing the calculations of these default factors is contained in annex 7.

The panel further agreed to recommend the Board to approve the revised guidelines on apportioning emissions to co-product(s) and by-product (s). The Board at its forty-fourth meeting (see paragraph 27, EB 44 report) considered these guidelines and requested the panel to assess whether these guidelines should be an internal working document of the panel or submitted for approval to the Board. The panel is of the view that this guidance would be very useful for project proponents if apportioning of emissions is needed as an example of its application is provided in the draft revised methodology AM0047. The panel recommended the Board to approve these guidelines as contained in annex 8.

34. **ACM0005:** The panel recommended the Board to approve the revision to the approved consolidated methodology ACM0005, made in response to the request from the EB 46, paragraph 31, to prepare a revised version of this methodology addressing the difficulties encountered in demonstrating barriers to the implementation of project activities applying the methodology. The proposed revision responds to the request by including: (i) guidance on how to apply the investment analysis when such analysis is used to demonstrate additionality; (ii) including *first-of-its-kind* barrier and guidance on how to demonstrate such barrier; (iii) deletion of technological barriers since the project activities applicable under ACM0005 are not likely to face such barriers; (iv) an option to keep investment barrier and market acceptability barrier specifying the type of

- documentation deemed appropriate to support the claim for these barriers. The draft revised methodology is contained in annex 12.
- 35. **Overall revision of ACM0006**: The panel requested the Board to <u>take note</u> that it will continue to work on the overall revision of ACM0006 with a view to considering the first draft methodology for heat and power plants at its next meeting.
- 36. **Revision to the Combined Tool**: The panel requested the Board to <u>take note</u> that it considered the issues raised by the Board with regard to the revision of the Combined Tool (EB 48, paragraph 35). The panel will continue the consideration of the case at its next meeting.

F. Issues of general guidelines and tools

37. The panel considered the COP/MOP request to the Board (paragraph 36 (b) of decision.2/CMP.4) on Quantitative approaches to the demonstration of barriers, and it analyzed the current issues experienced with various project activities submitted for registration, with regards to the demonstration of barriers. The panel recommended the Board to approve the draft guidelines for objective demonstration and assessment of barriers, which will be annexed to the "Tool for demonstration and assessment of additionality" and "Combined tool to identify the baseline scenario and demonstrate additionality", if approved by the Board. These guidelines are contained in annex 13.

The panel agreed to request the Board to <u>take note</u> that it will continue its work on enhancing the objectivity of approaches to assist in the demonstration and assessment of additionality.

- 38. The panel requested the Board to <u>take note</u> that it considered the paragraph 36 (a) of decision.2/CMP.4 on Standardization of parameters in financial analysis of Additionality Tool, and agreed to analyze the issue further or hire the services of a financial expert to provide guidance on some of the methods for establishing the financial benchmarks for the demonstration of additionality of projects. The panel will continue the consideration of this issue at its next meeting.
- 39. The panel requested the Board to <u>take note</u> that it could not finalize its consideration of "draft tool on energy benchmarking of domestic appliances" due to time constraints. The tool was requested by EB 40 as per annex 13 of EB 41.
- 40. **Methodological aspects of projects activities where a grid-connected power plant partially or fully displaces off-grid generation capacity.** The panel recommended the Board <u>to approve</u> a revision to the "Tool to calculate the emission factor for an electricity system" in order to incorporate methodological approaches to estimate emission reductions for project activities that affects the operation of off-grid generation capacity. The draft revised tool is contained in annex 14.
- 41. **Tool to determine the remaining lifetime of equipment:** The panel recommended the Board to approve the "Tool to determine the remaining lifetime of equipment", made in response to the EB 40 request to develop tools and guidance on the main energy efficiency methodological issues, as per annex 13 of EB 41. The tool provides guidance to determine the remaining lifetime of baseline or project equipment. The tool may, for example, be used for project activities which involve the replacement of existing equipment with new equipment or which retrofit existing equipment as part of energy efficiency improvement activities. The draft tool is contained in annex 15.

G. Schedule of meetings and rounds of submissions of proposed new methodologies

- 42. The panel requested the Board to <u>take note</u> that a one-day Meth Panel Workshop is organized on 19 September 2009, to facilitate informal discussions among the panel members and the Board members serving the panel, on the proposals related to: (i) improvement in methodologies; (ii) improvement in the process of consideration of methodological submissions; (iii) improvement in the functioning of the panel.
- 43. The panel confirmed that its 41st meeting will be held from 19 23 October 2009, as per paragraph 39 of the report of the 48th meeting of the Executive Board.
- 44. The panel reminded project participants that the deadline for the 31st round of submissions of proposed new methodologies is 26 October 2009. The panel also reminded project participants that baseline and monitoring methodologies could be submitted at any time prior to this deadline.
- 45. The panel also informed project participants that the deadline for submission of requests for revision and requests for clarification to be considered at the 41st meeting to be held from 19 23 October 2009 was 7 September 2009, 24:00 GMT. Further information is available at https://cdm.unfccc.int/methodologies/PAmethodologies/PAmethodologies/Clarifications/index.html respectively.

H. Roster of experts

46. The panel noted the satisfactory completion of the desk reviews undertaken for the proposed new methodologies considered at the meeting.

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Annexes to the external report of the thirty-ninth meeting of the Methodologies Panel

Annex 1	Draft reformatted baseline and monitoring methodology based on NM0258 and NM0266
Annex 2	Draft revision to AM0023
Annex 3	Draft revision to AM0031
Annex 4	Draft editorial revision to AM0034
Annex 5	Draft revision to AM0047
Annex 6	Explanatory note on the draft revised methodology AM0047
Annex 7	Default emission factors AM0047
Annex 8	Draft guidelines on apportioning emissions to co-product(s) and by-product(s)
Annex 9	Draft editorial revision to AM0070
Annex 10	Draft revision to AM0072
Annex 11	Draft editorial revision to ACM0003
Annex 12	Draft revision to ACM0005
Annex 13	Draft guidelines for objective demonstration and assessment of barriers
Annex 14	Draft revision to the tool to calculate the emission factor for an electricity system
Annex 15	Draft tool to determine the remaining lifetime of equipment