

Thank you for the opportunity to review the revised ACR methodology for Southwestern Forest Restoration. I also thank the authors for carefully responding to my original comments. I am quite satisfied that the revised protocol is much improved based on the comments from all reviewers and responses by the authors. I am confident that the protocols will effectively account for the long-term additional carbon stocks that could result from fuel treatments, though expect that some modifications will become necessary in the future as experience with applying the protocols accumulates. Therefore, I approve moving forward with the protocol without further review, as long as the authors will conduct a final editing to address a few lingering questions.

In the comment log (attached), I focused on the section with my original comments and author responses, and made just a few additional remarks that the authors may consider at their discretion. My only confusion is in regard to the figures, at least some of which seem to have been removed from the protocol, without a clear indication of where they are or if they will later be included, or not. Note that although I focused my current review and documentation of responses on my own original comments, I did read over the comments of other reviewers and authors in determining that I can approve of the overall protocol, subject to some final editing by the authors to clarify a few things as noted in the comment log.

Not to discredit the protocol, I am concerned that the inevitable delay in reaching a cumulative positive addition to carbon stocks may deter entities from participating since they would not likely receive any credits for a decade or longer. One suggestion could be to award credits for the average annual gain in carbon stocks over the entire project period, which would allow for some credit in the initial years during which the project entity would have to bear expenses related to project treatments and monitoring. I realize that advance crediting is not currently allowed by California's ACR protocol, so consider this a suggestion for the future.

The case study was extremely helpful in illustrating how the protocols would be applied, and provides an overview of the whole process that can be hard to acquire if just reading the protocol document. I spent considerable time reviewing the case study, and am offering a number of comments as an addendum to this letter since reviewers were not explicitly asked to comment on the case study.

Comments on the case study

- Very nice job!
- Units not always obvious (C or CO₂; tons or tonnes). For example, the chart on p. 9 suggests that units are C, but the y axis is not labeled. Then on p. 10, the text suggests that the units are in fact CO₂. Fig. 3 y-axis is "carbon" but units not shown. Caption should identify which line is baseline and which is project.
- Some requirements of the protocol seems to be missing
 - Energy consumption for implementing the project is not counted (would reduce the net C benefit). Likewise, any C benefit from harvested wood products is not counted (would increase the net benefit).
 - Are emissions from prescribed fires counted?
 - Are emissions and other C losses from road construction, thinning, etc. counted? The protocol states: "All operations emissions associated with treatments must be considered in the project scenario."

- Not clear if results include the climate scenarios or not, but I assume that because FVS-Climate was used, that the baseline and project case both accounted for climate change. This could be stated more clearly in the methods.
- Additionality declared in part because the FS has insufficient funds, but how would potential future increases in funding affect the declaration of additionality?
- Methods should be specific about which above-ground C pools are included (even if the protocol has listed the requirements).