Thank you Mr Chair.

I am speaking on behalf of the Climate Action Network.

We would like to offer a 5-step plan to increase the meagre level of ambition currently on the table.

- **Step 1**: Parties should seek full clarity on net domestic emissions from developed countries’ current pledges;
- **Step 2**: Parties must work diligently to close the LULUCF and AAU carry-over loopholes.
- **Step 3**: Developed countries with a conditional range of pledges must move to the high end of their range before they arrive in Durban.
- **Step 4**: At Durban developed countries must honour the Cancun Agreements and agree pledges at least in the 25-40% range, as a target floor.
- **And finally, Step 5**: At Durban parties must agree a one year process to increase ambition to more than 40% by 2020 in order to keep your promise of staying below 2°C.

For LULUCF, transparency alone will not ensure environmental integrity. Comparability in approaches is also fundamental to a robust accounting framework. By using a number of completely different approaches, Parties have collectively failed to deliver comparability in their forest accounting. In Panama, Parties must reject the current reference levels approach and prepare a single, common policy approach to accounting for forest management, that reflects what the atmosphere sees.

And, importantly, eligible natural disturbances must be truly extraordinary -- statistically extremely rare. Only emissions above the threshold of a statistically rare event should be factored out – not the full emissions related to a given event.

Finally, it is essential that any proposed natural disturbance mechanism is transparent, robust and conservative.