CDM: Proposed new methodology expert form (version 03)

(To be used by methodology experts providing desk review for a proposed new methodology)

Name of expert responsible for completing and submitting this form	Narendra Paruchuri
Related F-CDM-NM document ID number	NM0077

Note to those completing this form, as applicable: Please provide recommendations on the proposed new baseline and monitoring methodologies based on an assessment of annexes 3 and 4 and of their application in sections A to E of the draft CDM PDD, desk reviews and public input. Please ensure that the form is entirely filled and that arguments and expert judgements are substantiated.

A. Evaluation of the proposed new methodologies by desk reviewers:

I. Evaluation of the porposed new baseline methodology:

Title of new baseline methodology:>>Fuel switching and changes in self-generation and/or cogeneration at an industrial facility

i. Conditions under which this methodology is applicable to other potential projects (e.g. project type, region, data availability):

>>The methodology is applicable to project activities involving any one or combination of the following.

a) fuel switch from high carbon intensive fuels such as coal and petroleum fuels to low carbon intensive fuels such as natural gas in production of heat and/or electricity in industrial facilities

b) electricity generation for self use or avoidance of purchase of grid electricity

c) electricity co-generation for self use and/or export to a grid system

d) complete replacement or modification of existing equipment including extension of capacity / lifetime of existing energy facilities

e) existing equipment have a remaining lifetime exceeding that of the crediting period and continue to operate with current fuels without any substantial investments to increase the capacity of INDUSTRIAL facility.

f) project activities may involve switching some or all current fuels, increased electricity generation at the industrial facility and increased electricity export to grid.

The methodology can be applied to several similar activities occuring in different process elements within the industrial facility.

The methodology is applicable to above project activities irrespective of region. However, the methodology requires historical data on fuels and/or electricity consumption within the industrial facility.

This methodology is applicable to measures at production facilities only and is NOT applicable to activities that involve ONLY end-use efficiency improvements.

ii. Strengths and weaknesses of the methodology:

>>Strengths:

The methodology is straight farward, simple and easy to adopt to a wide range of project activities in industrial heat and electricity applications irrespective of region.

The methodology is developed by consolidating some of the elements from approved methodologies and no new elements are proposed that require detailed discussion.

Weaknesses:

While consolidating some of the elements taken from the approved methodologies, key applicability critieria are ignored in this methodology.

iii. Any changes needed to improve the methodology:

a. Minor changes:>>1) Make the following criteria explicit in the applicability conditions: (a) existing equipment continue to operate with current fuels in the absence of the project activity without any substantial investments to increase the capacity, (b) existing equipment have a lifetime exceeding that of the crediting period, and (c) capacity of the industrial facility should not be increased i.e. production capacity of the main product from the industrial facility.

b. 2) The following additional applicability criteria specified in AM0008 may be incorporated (a) the local regulations / programs do not constrain the facility from using coal and/or pertroleum fuels (b) use of coal and/or petroleum fuels is less expensive than natural gas per unit of energy in the country and sector, and (c) the facility would not have major efficiency improvements during the crediting period.

c. 3) Change the order of preference for data sources as follows: 1st - On-site measurements of carbon content and calorific values of fuels, 2nd - National inventory of GHG emissions and 3rd - IPCC default emission factors.

d. 4) Add more guidance on how to consider national and/or sector policies and circumstances in the lines of guidance provided in Annex 3 of Report of 16th meeting of CDM EB.

e. 5) Incorporate and eloborate on "tool for demonstration and assessment of additionality" provided as Annex 1 of Report of the 16th meeting of CDM EB, in place of draft consolidated tools.

f. Major changes: >>1) Approach selected shall be changed to 48(b) instead of 48(a). All arguments of baseline determination and additionality shall be modified accordingly.

g. Restriction of alternative procedures to two for determining baseline emissions as explained in section B.I.1.

h. Total emission reductions are calculated as ex ante. It is preferable to estimate baseline emissions ex ante, project emissions and leakage ex post, so that uncertainities are removed.

i. In leakage estimation, formula in D.8 implies that fuels used in both baseline scenario (BFCi) and project scenario (FCi) are same and the hence same emission factor for fugitive emissions (FEi(CH4)). This formula needs to be modified to separately account fugitive emissions in the baseline and in the project, since, factor for fugitive emissions in coal mining may be different to that of natural gas production and pipeline transport.

II. Evaluation of the proposed new monitoring methodology:

Title of new monitoring methodology: >>Fuel switching and changes in self generation and/or cogeneration at an industrial facility.

i. Conditions under which this methodology is applicable to other potential projects (e.g. project type, region, data availability):

>>The methodology is applicable to project activities involving any one or combination of the following.

a) fuel switch from high carbon intensive fuels such as coal and/or petrolium fuels to low carbon intensive fuels such as natural gas in production of heat and/or electricity in industrial facilities

b) electricity generation for self use or avoidance of purchase of grid electricity

c) electricity cogeneration for self and/or export to a grid system

The methodology can be applied to several similar activities occuring in different process elements within the industrial facility.

This methodology is applicable to project activities irrespective of region. However, the methodology requires historical data on fuels and/or electricity consumption within the industrial facility.

This methodology is NOT applicable to activities that involve ONLY end-use efficiency improvements.

ii. Strengths and weaknesses of the methodology:

>>The methodology requires only few parameters and is easy to adopt at industrial facilities.

Applicable to a wide range of project activities.

iii. Any changes needed to improve the methodology:

a. Minor changes:>>1) Modifiy the data variable Efficiency of boiler (in B.2.3.) to reflect monitoring of efficiency of other heat producing equipment also such as heaters (not only the boiler).

b. Add Baseline Emission Factor in B.2.3 for monitoring the grid system and indicate in the comment column that the data variable shall be calculated in accordance with ACM0002 and all other data variables, as appropriate, of ACM0002 required for calculating the grid electricity emission factor will be monitored in accordance with ACM0002.

c. Remove reference to "combined margin" in determining the grid electricity emission factor.

d. Major changes: >>Consider adding other variables, as appropriate, for monitoring as provided in the approved monitoring methodology AM0008.

e. Provide QA/QC procedures in the methodology.

B. Details of the evaluation of the proposed new methodology by the desk reviewer:

I. Proposed new baseline methodology *(specify title here):* >>Fuel switching and changes in self-generation and/or cogeneration at an industrial facility.

(1) Short description of the methodology, including an assessment of which approach from paragraph 48 of the CDM modalities and procedures was used:

a) Describe the methodology:

>>The methodology is proposed for project activities involving one or more of the following components: a) fuel switch, b) electricity (co-)generation for self use, and c) electricity (co-)generation for a grid system. Other methodologies were proposed earlier for similar project activities either singly or in combination of similar activities, however, the earlier proposed / approved methodologies have certain limitations. It seems this methodology is proposed as a consolidation of some of the elements existing in approved methodologies and to remove those limitations.

Details of elements consolidated into this methodology are furnished below.

(1) AM0008, approved methodology for industrial fuel switching from coal and petroleum fuels to natural gas. Large part of the proposed new methodology (NM0077) is similar to AM0008. AM0008 can be applied to project activities involving only single type element processes i.e single fuel input and single process output such as either heat or electricity and cannot be applied to project activities involving surplus electricity export to grid system or activities involving extension of capacity / lifetime of existing equipment. These limitations of AM0008 are removed by adding in the new proposed methodology the elements of co-generation of heat and electricity (plural energy sources), surplus electricity export to grid system and extension of capacity / lifetime. Further, AM0008 is applicable to ONLY Natural gas and the proposed new methodology seems to be applicable for OTHER ONE OR MORE low carbon intensive

fuels than current fuels and also for current fuels where energy efficiency improvements are involved.

(2) AM0014, approved baseline methodology for natural gas based package cogeneration. AM0014 has a limitation that it cannot be applied to project activities exporting electricity to a grid system. The proposed new methodology removes this limitation by allowing electricity export to grid system. Algorithms for determining the baseline, project, and leakage emissions in the new proposed methodology are almost similar to that of AM0014 except minor alterations in interpretations. AM0014 allows use of consolidated baseline methodology ACM0002 or simplified methodology for small scale CDM project activities. This provision of AM0014 is incorporated in the new proposed methodology.

(3) ACM0002, approved consolidated baseline methodology for grid connected electricity generation from renewable sources. The proposed new methodology incorporates ACM0002 entirely in its present form, since, electricity export to grid is also an eligible project activity to use the proposed methodology.

(4) Simplified methodology for small scale CDM project activities. The proposed new methodology incorporates simplified methodology for small scale CDM project activities, in case the electricity displaced is less than or equal to 15 MW equivalent.

(5) Consolidated tool for demonstration of additionality. The methodology incorporated draft tools for demonstration of additionality provided as Annex 3 to the report of the 15th meeting of CDM EB.

While consolidating the elements of AM0008, the following applicability criteria are ignored, eventhough they are relevent for the proposed new methodology.

(a) the local regulations / programs do not constrain the facility from using coal / petroleum fuels, (b) use of coal / petroleum fuels is less expensive than natural gas per unit of energy in the country and sector, and (c) The facility would not have major efficiency improvements during the crediting period.

b) State the approach selected:

>>Approach 48(a) i.e. existing actual or historical emissions as applicable.

c) Indicate (in summary form) why the approach selected is the most appropriate. Please provide your expert judgement on the appropriateness of the selected approach to the project category:

>>The approach selected is NOT appropriate to the project category, since, the project category involves investments that may increase the capacity (of heat / electricity generation) of existing facilities such that the industrial unit generates excess electricity and exports the surplus energy to a grid system. Further, for project activities that supply surplus electricity to a grid system, characteristics of which are not known, the approach 48(a) is not appropriate. Generally, market economy and market dynamics play important role in such types of investments and hence, the approach 48(b) i.e. emissions from a technology that represents an economically attractive course of action taking into account barriers to investment, could be more appropriate to the project category. All arguments such as baseline selection, additionality demonstration etc. shall be based on the approach 48(b).

(2) Basis for determining the baseline scenario:

a) State whether the documentation explains how the baseline scenario is to be chosen and identified:

>>Yes. The methodology provided a short description on how the baseline scenario is to be chosen.

The methodology listed few alternatives to the project activity and prescribes to analyse all options available to project participants. The methodology further added that the baseline scenario will need to be determined by the additionality tests taking into account legal requirements, economic and financial considerations and barriers.

While determining the baseline scenario more alternatives may be added in the lines of that provided in AM0014 (page 5 under Additionality).

In section D.6., it is explicitly mentioned that the baseline scenario is the continued use of current fuels and continued generation of heat and electricity. All formulae or algorithms are provided for this scenario only. In case the baseline scenario is different then this methodology is not applicable. All identified alternatives or options in section D.1 may not use the same formulae. Some options may require entirely different set of formulae / algorithm.

b) State the basic underlying rationale for algorithms/formulae used (e.g. marginal vs. average basis) (see also section 4 below):

>>As far as the fuel switch and existing electricity (co-)generation for self use are concerned, the basic underlying rationale is stright farward i.e. existing actual / historical emissions. For electricity (co-)generation for export to a grid system or avoiding grid electricity, the rationale could be either marginal or average, since, the methodology incorporates approved consolidated baseline methodology, ACM0002, for grid-connected electricity generation project activities.

The methodology provided neither eloboration nor formulae for the electricity component except a short description on incorporation of approved consolidated methodology ACM0002.

c) State whether the documentation explains how, through the use of the methodology, it can be demonstrated that a project activity is additional and therefore not the baseline scenario. If so, what are the tools provided by the project participants?

>>The methodology incorporated the draft consolidated tools for demonstration of additionality (Annex 3 to the report of the 15th meeting of CDM EB). Developers of the methodology considered that the final version of consolidated tools of additionality to be similar to that of draft version and adopted only the draft version of consolidated tools for demonstration of additionality.

No futher description or eloboration is included in the baseline methodology.

d) State whether the basis for determining the baseline scenario and for assessing additionality is appropriate and adequate:

>>Basis for determining the baseline scenario seems appropriate. However, further eloboration may be required, for example, a step-wise or systematic approach on how to determine the baseline scenario. In conclusion, as described in 2.a. above, the basis for determining the baseline scenario may be considered as weak.

Assessing additionality through the application of "draft consolidated tools for demonstration of additionality" is not appropriate. As per the CDM EB guidance, the additionality shall be demonstrated through the application of "tool for the demonstration and assessment of additionality" provided as Annex 1 of Report of the 16th meeting of CDM EB or through the application of other tools.

(3) Assessment of the description of the proposed methodology and its applicability

a) State whether the methodology has been described in an adequate manner:

>>Yes

b) State whether the proposed methodology is appropriate for the referred proposed project activity and the referred project context (described in Sections A-E of the draft CDM-PDD and

submitted along with Annex 3):

>>Yes, the proposed methodology is appropriate to the referred project activity.

c) State whether the application of the methodology could result in a baseline scenario that reasonably represents the anthropogenic emissions by sources of greenhouse gases that would occur in the absence of the proposed project activity.

>>Yes

Please explain:

>>As described earlier the proposed methodology consolidates some of the elements of approved methodologies and no new elements are provided.

(4) Assessment of algorithms/formulae and type of data needed:

a) State whether the description of the methodology includes algorithms and generic formulae that can be applied to other potential project activities (if not, the proposed new methodology will be considered as a project-specific methodology):

>>Yes. The methodology includes generic formulae / algorithms

The description of the formulae and algorithms are entirely similar to that of the approved methodology AM0008. However, notations of variables and parameters are changed.

The methodology description provided formulae only for production of heat. Formulae for electricity components are not provided stating that they are to be taken from the Approved Consoliated Methodology ACM0002 for grid-connected electricity projects or simiplified methodologies of small scale CDM project activities.

The methodology provided four alternatives for determining baseline emissions as follows.

(1) ex ante determination based on past trends in fuel consumption prior to project implementation and assuming a fixed rate of increase in fuel consumption. This alternative facilitates growing baseline emissions at a fixed rate during the crediting period.

(2) ex ante determination based on thermodynamic analysis of heat and electricity producing systems.

(3) ex post determination based on historial values of fuel consumption and assuming a constant baseline emissions

(4) ex post determination based on past trends in fuel consumption and assuming a dynamic baseline emissions in relation to the fuel consumption in the project scenario determined using a "surrogate variable". This alternative results in varying baseline emissions (increases or decreases) in a dynamic manner during the crediting period.

Firstly, it is not clear why baseline emissions will have a fixed rate of increase as in alternative 1 and dynamic manner as in alternative 4. It could be argued that equipment efficiencies will deteriorate over a period of time, but, this is true only in case of sufficiently old equipment. When the existing equipment have sufficient remaining life to cover the crediting period, the deterioration of efficiencies is only marginal and can be neglible.

Alternative 2 can be allowed only in case historical values of fuel consumption are not available. Alternative 3 is actually an ex ante determination and not ex post.

The typical surrogate variable suggested in the proposed new methodology (taken from AM0008) is applicable only when baseline and project scenarios are similar as in AM0008 where only fuel switch is involved and baseline fuel consumption and project fuel consumption are related interms of consumption and efficiencies (constraint relation). For, situations where project scenarios are different from baseline scenarios, for instance a situation where the baseline scenario is only heat generation and the project scenario is both capacity expansion and electricity co-generation, fuel consumption and efficiencies in baseline and project scenarios cannot be related. A different approach shall be followed.

It is advisable to restrict the alternatives to only two as (a) ex ante determination of baseline emissions as constant during the crediting period, preferably by using fuel consumption as an average of previous 3 years prior to project implementation, as in AM0019 and (b) ex-ante determination of baseline emissions

as constant based on thermodynamic analysis of existing equipment, where historical values are not available. These two alternatives will increase the conservativeness in baseline emissions and eliminate the need for surrogate variables. This also makes the methodology simpler. Only when, the historical trends show a significant variation, then appropriate mechanism may be developed.

Similar approaches are suggested for estimating project emissions i.e ex-ante based on past trends in fuel consumption. It is highly advisable to estimate project emissions ex post based on actual fuel consumption and electricity generation and/or export.

b) Explain the spatial scope of data used to determine the baseline and whether the scope is appropriate:

>>Spatial scope of the data used for fuel switch i.e. fuel consumption in the baseline and project scenario and equipment efficiencies etc. are limited to the industrial facility (or to the energy facility within in the industry if applicable). However, no spatial scope of the data is indicated in the methodology for electricity export component and is left to the considerations in the Approved Consolidated Methodology ACM0002.

c) Explain the vintage of data used (in relation to the duration of the project crediting period) and whether the vintage of data is appropriate, indicating the period covered by the data:

>>Vintage of the data used in the methodology is 3 years prior to the project implementation. This is appropriate.

(5) Definition of the project boundary related to the baseline methodology:

a) State how the project boundary is defined in terms of:

i) Gases and sources

>>The methodology considers GHG emissions of CO2, CH4 and N2O from fuel combustion within the project boundary. Apart from these no other GHG emissions are anticipated. Emissions of CO2 are implied from the electricity component and no description is provided.

ii) Physical delineation

>>Project boundary is limited to the physical and geographical site of the industrial plant i.e. operation of existng facilities, fuel switch, electricity (co-)generation occurs within in the project boundary.

In case the existing industrial facility has a separate energy facility that supplies both heat and electricity to the rest of the industry, then project boundary is limited to that specific energy facility. This seems acceptable in view of the convenience of identification of sources and monitoring of energy flows.

b) Indicate whether this project boundary is appropriate:

>>Yes, the project boundary is appropriate. But, it seems, the graphic provided in section D.5. has an error. Emissions of CO2, CH4 and N2O from fuel combustion are shown outside the project boundary, whereas the text indicates these occuring within the project boundary. This needs to be corrected.

(6) Key assumptions/parameters (including emission factors and activity levels) and data sources:

a) List the implicit and explicit key assumptions. Identify those, if any, which are problematic and explain:

>>Implicit assumption include data availability for 3 years prior to project implementation (for fuel consumption or thermodynamic analysis).

Explicit assumption is existing equipment have sufficient remaining life to cover the crediting period and continue to operate without modifications.

b) State whether the key assumptions are arrived at in a transparent manner:

>>Yes

c) Give your expert judgement on whether the assumptions/parameters are adequate:

>>Yes, the assumptions / parameters are adequate

d) Indicate which data sources are used and how the data are obtained (e.g. official statistics, expert judgement):

>>For fuel switch activities, the data source is the industrial facility and for other data IPCC default values are used. For electricity component, data sources mentioned in ACM0002 apply.

e) Give your expert judgement on whether the data used are adequate, consistent, accurate and reliable:

>>Yes, the data used are adequate and reliable.

f) State possible data gaps:

>>No data gaps are identified.

(7) Assessment of uncertainties:

a) State whether the methodology includes an assessment of uncertainties regarding:

i) The basis for determining the baseline scenario:

>>Yes

ii) Algorithms/formulae:

>>Yes

iii) Key assumptions:

>>Yes

iv) Data:

>>Yes

b) State whether the uncertainties presented are reasonable:

>>Yes

(8) Leakage:

a) State how the baseline methodology addresses any potential leakage due to the project activity:

>>The baseline methodology considers two types of leakages due to the project activity. One is fugitive emissions from fuel production and distribution in both baseline and project scenarios. Fugitive emissions from fuel (typical fuel: coal) production in the baseline scenario are considered to estimate net fugitive emissions due to the project activity.

The other type is CO2 emissions occuring from transportation of fuels in the project scenario.

The methodology provided to ignore fugitive emissions from coal mining in the baseline scenario if they are negligible. Similarly, the methodology provided for qualitative estimation of leakage based on IPCC default values in case of non-availability of data and diversities / uncertainties.

The treatment of leakage is entirely similar to that of approved methodology AM0008.

b) Indicate whether the treatment for leakage is appropriate and adequate:

>>Yes

(9) Transparency and "conservativeness":

a) Indicate whether the baseline methodology was developed in a transparent way:

>>Yes, the baseline methodology was developed in a transparent way.

b) State whether the baseline methodology is conservative:

>>It is very difficult to judge on conservativeness since the methodology comprises many elements, uncertainities and alternative procedures. The methodology may be modified to restrict the number of alternative procedures as suggested, so that it becomes conservative.

(10) Potential strengths and weaknesses of the proposed baseline methodology *(please explain)***:**

>>Strength: As indicated earlier, the methodology is straight farward and easy to adopt and is applicable to a wide range of activities in industrial facilities that consume heat and/or electricity, irrespective of the region.

(11) Other considerations, such as a description of how national and/or sectoral policies and circumstances have been taken into account *(please explain)***:**

>>The methodology requires analysis of legal requirements and obligations, environmental impact assessment, laws, regulations, whether any special national incentives and sectoral policies are available to promote similar activities. These requirements as part of the methodology are sufficient, however, much more eloboration is required on how national and/or sectoral policies and circumstances have been taken into account. Guidance given by the Executive Board in this respect vide Annex 3 of Report of 16th meeting of EB shall be incorporated in the methodology.

(12) Applicability of the proposed methodology across project types and regions *(please indicate)***:**

>>The methodology can be applied across a wide range of similar project activities under the Energy Industries category (Sectoral scope 1) in industrial facilities irrespective of the region. Various types of industries that consume energy such as refineries, chemical, paper, cement, fertilizer etc. can adopt the methodology. With minor modifications, the methodology may be applied to end-use energy efficiency improvement activities that result in saving of existing fuel and/or electricity consumption.

(13) Any other comments:

a) State whether any other source of information (i.e. other than documentation on this proposed methodology available on the UNFCCC CDM web site) has been used by you in evaluating this methodology. If so, please provide specific references:

>>No other sources of information are used.

b) Indicate any further comments:

>>Though not mentioned explicitly or implicitly, the methodology may be applied to energy efficiency activities that result savings in current fuel and/or electricity consumption.

II. Proposed new monitoring methodology *(specify title here):* >>Fuel switching and changes in self-generation and/or cogeneration at an industrial facility.

In respect of the proposed new monitoring methodology, evaluate each section of annex 4 to the draft CDM PDD. Please provide your comments section by section:

(1) Brief description of new methodology:

Describe new methodology:

>>The monitoring methodology is similar to that of AM0008

The monitoring methodology requires monitoring of electricity purchase and export, and efficiency of the boiler to determine the baseline emissions.

In the project scenario, it requires monitoring of only fuel consumption. This is applicable to monitoring of either single fuel or several fuels.

No leakage monitoring is envisaged, they are either negligible or calculated ex ante using IPCC default emission factors.

(2) Key assumptions/parameters:

a) List the implicit and explicit key assumptions. Identify those, if any, which are problematic and explain:

>>Assumptions in the methodology are related to the data availability and remaining lifetime of existing equipment.

b) State whether the key assumptions are arrived at in a transparent manner:

>>Yes

c) Give your expert judgement on whether the assumptions/parameters are adequate:

>>Yes.

(3) Data sources and data quality:

a) Indicate which data sources are used and how the data are obtained (e.g. official statistics, expert judgement):

>>Official data measured at the industrial facility are specified for monitoring. However, for calculation of emissions, IPCC default values are also used.

b) Give your expert judgement on whether the data used are adequate, consistent, accurate and reliable:

>>Yes, the data used are adequate

c) *State possible data gaps:*

>> No data gaps are identified.

(4) Assessment of the description of the proposed methodology and its applicability:

a) State whether the proposed methodology has been described in an adequate manner:

>>Yes. However, additional data variables as listed in the approved methodology AM0008 may be included as appropriate, to increase the accuracy of emission reductions.

b) State whether the proposed methodology is appropriate for the referred proposed project activity and the referred project context (described in Sections A-E of the draft CDM-PDD and submitted along with annex 4):

>>Yes

c) State whether this proposed monitoring methodology is compatible with the proposed baseline methodology described in annex 3 of the draft CDM-PDD:

>>Yes

(5) Leakage *(please elaborate, if appropriate)***:**

>>Although the leakage occurs due to the project activity, monitoring of leakage emissions is not provided in this monitoring methodology, indicating that they are either small or negligible compared to project emissions and estimated ex ante based on IPCC default values. This seems appropriate and adequate, however, the methodology shall contain provision to estimate the anticipated quantity of leakage emissions ex-ante and to specify a minimum percentage below which monitoring can be excluded.

(6) Quality assurance and control procedures *(please explain)***:**

>>No quality assurance and control procedures are provided in the methodology.

(7) Potential strengths and weaknesses of the proposed monitoring methodology *(please explain)***:**

>>The methodology is simple and easy to implement. Requires few parameters for monitoring.

(8) Applicability of the proposed methodology across project types and regions *(please indicate)***:**

>>The proposed methodology is applicable to a wide range of fuel switch and electriciy generation project activities irrespective of the region. However, data availability shall be ensured.

(9) Any other comments:

a) State whether any other source of information (i.e. other than documentation on this proposed methodology available on the UNFCCC CDM web site) has been used by you in evaluating this

methodology. If so, please provide specific references:

>>No other sources of information are used.

b) Indicate any further comments:

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Signature of desk reviewer ..... (C P. NARENDRA)

Date: 23/12/2004

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