



World Business Council for Sustainable Development



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# The Greenhouse Gas Protocol

## Product Life Cycle Accounting and Reporting Standard

### *Comment Template*

We are providing this template to streamline public comment submissions. To use this template, please follow the instructions below:

- The Product draft is open for stakeholder comment from November 11, 2009 through December 21, 2009.
- To provide written comments, please use the comment template provided, instead of sending comments in a separate file or e-mail, in order to streamline the comment process.
- When using the comment template, please organize comments by chapter/section and reference page numbers and line numbers.
- If you have questions during the public comment process, please email Holly Lahd at [hlahd@wri.org](mailto:hlahd@wri.org).
- Submit comments as an attached MS Word file by email to Holly Lahd at [hlahd@wri.org](mailto:hlahd@wri.org) no later than **Monday, December 21st, 2009**. We appreciate any effort to submit written comments before the deadline.

**Feedback from (name):** [Reiner Lemke](#)  
(DTAG contact person: [reiner.lemke@telekom.de](mailto:reiner.lemke@telekom.de))

[Hans-Juergen Gerhardy](#) (DTAG expert)

**Organization:** [Deutsche Telekom AG \(DTAG\)](#)  
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Chapter/Section	Comments
1. Introduction	<ul style="list-style-type: none"> <li>• <a href="#">no substantial problem or inconsistency identified (we have positively realized an integration Stakeholder-attempt)</a></li> </ul>
2. Principles of Product GHG Accounting	<ul style="list-style-type: none"> <li>• <a href="#">we agree with the methodology of accounting principles</a></li> </ul>
3. Performing a Product GHG Inventory	<ul style="list-style-type: none"> <li>• <a href="#">life cycle is acceptable to us and comprehensible</a></li> <li>• <a href="#">we totally agree with the evaluation in this process</a></li> </ul>



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4. Establishing the Methodology	<ul style="list-style-type: none"> <li>• <b>we agree with the methodology</b></li> </ul>
5. Defining the Functional Unit	<ul style="list-style-type: none"> <li>• <b>we agree with the methodology which seems to be close to the methodology of the Product Carbon Footprint</b></li> </ul>
6. Boundary Setting	<ul style="list-style-type: none"> <li>• <b>we agree with the methodology which seems to be close to the methodology of the Product Carbon Footprint; Cradle to Cradle attempt is taken into consideration</b></li> </ul>
7. Collecting Data	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
8. Allocation	<ul style="list-style-type: none"> <li>• <b>seems to be the most critical part of the process; the reference to specific upcoming difficulties is well recognized</b></li> </ul>
9. Assessing Data Quality & Uncertainty Analysis	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
10. Calculating GHG Emissions	<ul style="list-style-type: none"> <li>• <b>there seems to be a focus on CO2 equivalents; what about the analysis of emissions of other gases?!</b></li> </ul>
11. Assurance	<ul style="list-style-type: none"> <li>• <b>the risk analysis is well recognized !</b></li> </ul>
12. Reporting	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
Appendix A: Data Management Plan	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
Appendix E: Glossary	<ul style="list-style-type: none"> <li>• <b>no substantial problem or inconsistency identified</b></li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>• <b>The development of Product Category Rules for the ICT-Industry seems to be absolutely necessary to us.</b></li> <li>• <b>We see also an opportunity to analyze cradle to cradle attempts by case studies</b></li> </ul>

