



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.
- Submit comments as an attached MS Word file by email to Holly Lahd at hlahd@wri.org no later than **Monday, December 21st, 2009**. We appreciate any effort to submit written comments before the deadline.

Feedback from (name): _____ **David Russell** _____

Organization: _____ **Dow Chemical** _____

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> • Lengthy, but complete as a stand-alone document
1. Introduction	<ul style="list-style-type: none"> • Good overview
2. Principles of Product GHG Accounting	<ul style="list-style-type: none"> • Clear
3. Overview of Product GHG Accounting	<ul style="list-style-type: none"> • Great recognition of “the complete suite of environmental impacts” (p. 17 lines 19-20)
4. Establishing the Methodology	<ul style="list-style-type: none"> • Clear
5. Defining the Functional Unit	<ul style="list-style-type: none"> • P. 22 lines 27-28 – The statement is made that “A functional unit is particularly useful for comparisons between products and services that provide the same function”, which in practice seems to contradict



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	<p>the notion that “The results are not meant as a platform for comparability to other companies and/or products” (p. 82 lines 19-20). Since the standard seems to have been developed only for assembling an inventory on a single product, and not for making comparisons or comparative assertions, the statement regarding functional units should be qualified to indicate that comparisons are not intended to be made based on the results (although this is communicated in other sections of the Standard, reiterating here would be appropriate).</p> <ul style="list-style-type: none"> • Since system expansion is listed as an allocation option, the functional unit section should mention that multiple functions may be described in studies that apply system expansion, and that comparisons to other studies is likely even more difficult due to the consideration of multiple functions.
6. Boundary Setting	<ul style="list-style-type: none"> • P. 24 line 24 - It appears as though the default product lifetime is 100 years; however the term “temporal boundary”, which seems to be used in place of the term “product lifetime”, may be confusing to the reader, as similar terminology may be used to discuss GHG time horizons (which is ironic since the 100 year time horizon is considered under the standard) and the temporal consideration of landfill emissions. Consider using the term “product lifetime” in place of the term “temporal boundary” • Disagree with excluding biogenic uptake in the inventory results; if a cradle-to-gate GHG Inventory has been conducted, that product should receive credit for the carbon that was removed from the atmosphere and incorporated into the product. If a cradle-to-grave inventory is conducted, then the fate of the biogenic carbon must be considered in that inventory. Failure to include this information could put bio-based materials at a competitive disadvantage compared to traditional materials, when their strength in GHG performance relies on removal of carbon from the atmosphere (although not intended to support comparative assertions, it is expected that potential customers may simply look at the GHG results from two products to help inform a purchasing decision). Rather than excluding biogenic uptake from the results, perhaps two totals can be reported – one without biogenic uptake, and one with biogenic uptake included. • P. 31 lines 10 – 11: It is not clear why a company would want to include recycling in its cradle-to-grave analysis, as inclusion of this additional processing would add GHG emissions to the inventory • Aside from Capital Goods, are significance tests (in effect, cut-off rules) allowed for other inputs to the life cycle? The text focuses on Capital Goods; suggest this is expanded to include all inputs
7. Collecting Data	<ul style="list-style-type: none"> • P. 39 line 16 – suggest make reference to the term “unit process” when referring to “activity emission factor” • P. 39 line 18 – suggest make reference to the term “result process” when referring to “lifecycle emission factor”
8. Allocation	<ul style="list-style-type: none"> • P. 43 Box 8-4 – It is not clear why emissions credits are given for recycling in the example; the act of recycling in fact leads to increased emissions due to additional processing, and it is only when the recycling case is compared to another scenario (which is not defined in the example) that a credit can be given; because of this potentially confusing issue, suggest that a different example be given in the box • Given the previous discussion regarding “if the company wanted to include recycling...” (p.31 lines 10-11), which implies that this would



	<p>be beneficial to the GHG footprint and therefore add a credit to the inventory, the text planned for section 8.3.5 should address this issue in good detail. In fact, as mentioned above, the act of recycling shows up in the example on p. 43 as a credit. The text should clarify that a credit has been given only because system expansion via avoided burden has been applied. Even in this case (as a general comment towards using avoided burden in the standard), it seems misleading to apply a negative amount for a recycling activity, as the negative emission only arises when comparing with the alternative/conventional co-product.</p> <ul style="list-style-type: none"> • P. 54 Figure 8-4 – need to add a “No” option/arrow to the question that begins “Is there an underlying physical relationship...”
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none"> • Quantitative Data Quality Assessment – the concept presented on p. 65 is clear, but the implementation as a process flow diagram may not be practical for all products (especially those with many inputs or several life cycle stages). Suggest that a table be presented as well, to reflect that a diagram is not necessary for the analysis.
10. Calculating GHG Emissions	<ul style="list-style-type: none"> • Object to not including “emission credits due to the storage of carbon in a product” as discussed above
11. Assurance	<ul style="list-style-type: none"> • Define “management” • Is “risk” the right word to be using as an assessment of the validity of the results? • Define “material misstatement” – is this identically a “material discrepancy” as listed on p. 77 line 19? • For internal or external assurance, is there a minimum number of people that must serve on the assuring committee? • Unlike critical review in LCA, is it the intent that the external assurance provider not be contacted until the GHG inventory is completed? This is a relevant point to a “pre-assurance assessment” – isn’t the work minimized if the assurance provider is involved fairly early on in the GHG inventory project? • The bullet points (lines 8 – 15) on p. 77 seem to be the main points that the assurance provider will use to assess and assure the GHG inventory. Is it expected that the assurance provider provides comments on each one of these items? Are these items, in fact, a checklist that must be reviewed by the assurance provider (if so, perhaps the line 8 “should” should become a “shall”) • P. 77 lines 34-35 – the “de minimus” concept is introduced, and as worded, nearly implies that according to some other de minimus concept (separate from materiality threshold), a permissible quantity of emissions may be left out of some GHG inventories... but this is not the case, is it? This should be clarified (ie., a de minimus does or does not exist under this Standard) • I’m not convinced that this document contains enough information to give a potential assurance provider the information needed to provide an assurance. Is there other documentation/guideline information available, or is the assurance process already well-known and understood based on other reporting systems? • P. 80, lines 31-32: what system is referred to, regarding system controls? Is this the LCA software? Or data collection systems within the company?
12. Reporting	<ul style="list-style-type: none"> • Very interesting concept to require a company to discuss what actions it will take to reduce GHG emissions based on the study – good opportunity for differentiation and demonstration of actions



	<ul style="list-style-type: none"> • There is a lot of information to be familiar with regarding this 100-page Standard; perhaps somewhere a statement must be made in the report that the practitioner has fully read and claims to understand the Product Life Cycle Accounting and Reporting Standard • From a sustainability and life cycle perspective, focusing on GHG reductions can lead to system sub-optimization, and unintentional increases in environmental burdens in other areas (ex: biodiversity loss or eutrophication increase when choosing renewable raw materials). This point is acknowledged on p. 17 lines 18-20, however it is not mentioned for reporting. Suggest that a statement be made in the report considering potential impacts in other environmental areas.
Appendix A: Data Management Plan	<ul style="list-style-type: none"> • Clear
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> • Provide reference for the statement "...derived from the average length of time carbon stocks equilibrate after a land use change" (p. 99 line 29). •
Appendix E: Glossary	<ul style="list-style-type: none"> • Clear
Any other general comments or feedback	<ul style="list-style-type: none"> • Overall, the process feels fairly resource intensive • This process is as rigorous as a full LCA, and more prescriptive in certain areas (ex: data quality analysis, data management plan). The time required to complete a GHG footprint on a Dow product would be very similar to, and potentially longer than, that required for a standard, externally reviewed LCA, as site visits are expected to be made by assurance providers, and both full and summary reports are required for external release • Likewise, the cost of the GHG footprint may be more than for a standard, externally reviewed LCA, due to a near-requirement of site visits by the external assurance providers • In several cases, the chapter number in the text does not match the number in a figure or table

