World Business Council for
Sustainable Development

WORLD
RESOURCES
INSTITUTE

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):   **Dawn Rittenhouse**

Organization: DuPont

Chapter/Section	Comments
The outline and overall structure of the document	- Clear structure, aligned with Corporate Standard and ISO standards for LCA; - Info boxes and examples very helpful - Unfortunately, some of the still missing pieces are essential => complete before road testing
1. Introduction	Good overview of existing GHG protocol standards, clear definition of goal & scope of the new standard - public reporting to support GHG reduction decisions - flexible framework, not intended for comparisons or trading

		=> How to discourage comparisons effectively?
		• Accounting alone won't lead to any reductions => How to better address prioritization of limited resources between accounting and reducing GHG?
2. Principles of Product GHG Accounting		• Consistent with other GHG protocol standards
3. Overview of Product GHG Accounting		• Useful definitions; suggest to refer more to glossary • Lines 17 cc: quick reference to other impacts => to be addressed more prominently as a general imitation to carbon footprinting, also in introduction
4. Establishing the Methodology		• Reasonable: - focus on Kyoto protocol gases, - specific process, hence attributional LCA, not consequential
5. Defining the Functional Unit		• Product category rules to complement standard, referred to throughout the standard without specifics => insert reference to existing and emerging PCRs, possibly with list and links in Appendix
6. Boundary Setting		• Also addressed in more details in Dec 1 stakeholder meeting • Better guidance on screening needed, =>suggest to introduce deliverables for each step, to give more concrete guidance and assurance, and facilitate audits • in many B2B situations, a cradle-to-gate + end-of-life inventory of an intermediate products is very appropriate => should not be discouraged • land use definitions unclear any change in carbon stock? = broadest definition or only conversions between the few land use categories defined, or conversion of unmanaged to managed? why exclude changes in crop cover or rotation? how about changes in management practices? => refer to and ensure consistency with Appendix B • Appropriate: exclude iLUC – consequential • Only generic reference to guidance documents on use phase => specific guidance, examples of references missing • p. 28-22: "Due to the uncertainty of the use phase of a product, carbon storage should not be included as a carbon credit in the GHG inventory; however, the carbon storage potential of a product should be reported separately, as identified in the reporting requirements" => uncertainty argument is not convincing. Science provides stoichiometry of carbon storage, uncertainty of kinetics is not unlike other temporal uncertainty => include carbon storage at least for durable goods, e.g. furniture • p. 28-32: default to 100yrs if service life unknown? Seems long! • Guidance on intermediate products unclear cradle-to-gate for B2B customer appropriate OK: cradle-to-grave required for single use and recommended for typical use Why cradle-to-grave for branded intermediate products sold in retail => actually final products?? Why not add recycling to cradle-to-grave? Can be very meaningful in B2B communications • Process map: more guidance re disaggregation required => appropriate level of detail? • Background activities: allocation from corporate inventories may be

		impractical in complex organizations;
		• Capital goods: case by case evaluation could be a distraction from the main goal; sector specific guidance necessary
7. Collecting Data		• Types of data a repeatedly defined, but clear guidance on which data type is acceptable under which circumstances is missing => suggest contextual decision tree (requirements should be higher in hot spot areas) • Add category for modeled data, which may often be moiré useful than questionable metered data • More actionable guidance on specific data sources needed, with references to available data bases • Better guidance needed on data collection for complex / complicated products; unclear when deviation from sector specific guidelines is acceptable (box 7-2) • Examples would be very helpful, e.g. on use of emission factors • Eliminate redundancies in this chapter • Refer to and ensure consistency with Appendix A on data management plan
8. Allocation		• Clarify definitions and align them better with ISO terminology, in particular footnote on p. 52 re substitution allocation and avoided burden (difference unclear, unclear why one is acceptable, but the other is not) • p.52, line 26: "Value based allocation" suggest to change this term, to avoid confusion between partitioning based on economic value vs. entirely arbitrary value choices • Decision tree is helpful, but should be better aligned with ISO • Direct displacements credits, e.g. for electricity credits to the grid, are straightforward and common practice within value-chain focused (attributional) LCAs. By nature, they are very different from the speculative assumptions for global markets often made for indirect effects in consequential LCAs => don't ban all displacement credits, but differentiate between appropriate and inappropriate use of this method • Examples in 8.3.2 are most helpful, but still don't clarify difference between substitution allocation and avoided burden
9. Assessing Data Quality and Uncertainty		• Data quality is at the heart of credibility and practicality of the standard, but this chapter is still incomplete and vague. Inventory providers, auditors and users need better guidance on desirable and acceptable data quality. • Considering the lack of good quality inventory data, a phased in approach should be considered, with less stringent requirements for the first inventory, but a clear path forward and commitment to obtain better quality data in the future • P. 59 - Include modeled data as qualifying data type (see above) • P. 59, lines 22-23: Gap re methodology appropriateness has to be closed, ideally before road testing • Examples for descriptive data quality assessments are vey helpful • Clarify expectations for data quality: specific minimum requirements for different areas of the inventory: what data quality is required for x% of data in which area of the inventory • p.6: section on uncertainty is essential, but still very vague and incomplete => an effective standard needs clear guidance on acceptable limits of uncertainty; the current draft does not enable the required

	assessment of data quality / uncertainty => this gap should be closed before road testing
10. Calculating GHG Emissions	• Well described, concise and clear; this should be an easy step in the inventory generation when all the challenges in the previous steps are overcome
11. Assurance	• Somewhat difficult to read, but the process is complex => consider more "reader's digest" type summaries and examples • Good to have the options of internal and external assurance; more guidance welcome regarding when which approach is preferable • P. 77, line 77: Considering the quality of currently available inventory data and activity factors, it seems unrealistic to set the threshold for materially misleading errors at 5% of the total product inventory => consider a staged approach, with more realistic requirements for the initial inventory and targets for a clear path forward and commitment to obtain better quality data in the future
12.	•
13. Reporting	• Box 12-1: Disclaimer against comparative use of inventory data is helpful, but likely not sufficient to prevent comparison => how can the GHG protocol more strongly discourage comparisons among inventories? • The current template focuses on accounting. It should be expanded to include statements on reductions like the ones described in the standard on p. 84, 85; The sections on reporting of reductions mentioned on p. 86 and 88 are still missing, but essential to the objective of the standard and should be completed before road testing • Table 12-3 re audiences is very helpful, but still incomplete re environmental and labeling organizations (should be distinguished) and government agencies. These audiences will be instrumental to the application of the standard; hence the table should be completed soon. • The example of a summary report is very helpful. The "use of results" section is very valuable; this topic should be included in the generic template.
13. Accounting for GHG Reductions	• As stated above, reductions are the ultimate goal of the standard. Accounting will be irrelevant if it does not lead to reductions. This important section should be completed before road testing so that inventories can be created with the ultimate objective in mind.
Appendix A: Data Management Plan	• To the novice, the level of detail may be daunting, but is very helpful to have such comprehensive guidelines.
Appendix B: Additional Guidance on Collecting and Calculating Data	• This important topic deserves its own appendix. • Check for consistency with chapter 6 of this standard and external references like PAS2050 and regulatory approaches, e.g. in EU and US. It appears as if there is not yet a consensus method on land use. This standard should recognize the diversity of approaches before it defines its own, to reduce confusion among users of the standard. • Conversion between cropland and pasture land are very common and need to be addressed • Box 8-1: Example Still missing, but illustration of somewhat abstract principles will be

	helpful
Appendix C: Product Comparisons	• Still missing. However, the potential misuse of inventory data for comparisons is a major concern that deters companies from providing inventory data. It is unlikely that the standard will be embraced internationally if this issue is not resolved.
Appendix D; Life Cycle Databases	• Good to see a placeholder. See comments on data collection: Any support the GHG protocol provides in this area (guidance, references, etc) will be a good investment towards the quantity and quality of GHG inventories.
Appendix E: Glossary	• Very helpful. Check for consistency within core document and refer more often from core document to glossary (rather than repeating definitions, with the potential to create inconsistencies) • Check for completeness, e.g. include "substitution" and differentiate vs. avoided burden (if that distinction is really necessary) • Allow multiple entries with cross references, for synonyms, e.g. Third Party / External assurance
Any other general comments or feedback	• Already included above ☺

World Business Council for
Sustainable Development

WORLD
RESOURCES
INSTITUTE