



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):** Ali Rivers ([ali.rivers@ecometrica.ca](mailto:ali.rivers@ecometrica.ca))

**Organization:** Ecometrica ([www.ecometrica.ca](http://www.ecometrica.ca))

Chapter/Section	Comments
The outline and overall structure of the document	•
1. Introduction	•
2. Principles of Product GHG Accounting	•
3. Overview of Product GHG Accounting	•
4. Establishing the Methodology	•
5. Defining the Functional Unit	•



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6. Boundary Setting	<ul style="list-style-type: none"> <li>• Clearer definitions are needed on when it is acceptable to substitute cradle to grave assessments for other boundaries, such as cradle to gate assessments (p. 24, line 19). Cradle to grave assessments often sacrifice accuracy for completeness, due to the large number of significant and wide-scoping assumptions necessary to include product use and disposal stages. It should be much more clear when a company can decide to exclude these stages from the assessment.</li> </ul>
7. Collecting Data	<ul style="list-style-type: none"> <li>•</li> </ul>
8. Allocation	<ul style="list-style-type: none"> <li>• Concerned with the suggestion of using substitution as an allocation method (p. 52; line 19). This method is really only applicable in consequential LCA, and the new product standard is for attributional LCA. The substitution method shows the 'consequences' of producing the co-product (i.e. what it displaces in the market place, and the resulting change in GHG emissions). It doesn't really 'allocate' the sum of upstream emissions identified between the studied product and the co-product.</li> </ul>
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none"> <li>•</li> </ul>
10. Calculating GHG Emissions	<ul style="list-style-type: none"> <li>•</li> </ul>
11. Assurance	<ul style="list-style-type: none"> <li>• It is unclear what level of assurance is required for product GHG assessments completed by GHG measurement companies. For example, if a company hires an outside consultant/assessment analyst to conduct the product assessment, does this assessment need to be assured by a third party assurance service, or will a quality assurance of the calculations, report, scope etc. made by another analyst within the same company be acceptable?</li> </ul>
12. Reporting	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix A: Data Management Plan	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix E: Glossary	<ul style="list-style-type: none"> <li>•</li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>•</li> </ul>

