



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):** Thaddeus Owen

**Organization:** Herman Miller, Inc.

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> <li>• <b>Good</b></li> </ul>
1. Introduction	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
2. Principles of Product GHG Accounting	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
3. Overview of Product GHG Accounting	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
4. Establishing the Methodology	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
5. Defining the Functional Unit	<ul style="list-style-type: none"> <li>• Page 22 – The standard requires that the user define a functional unit. The standard also mentions EPDs, but does not mention PCRs. Language should be added to state that if a PCR exists for the</li> </ul>



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	product, then the functional unit used should match that in the PCR.
6. Boundary Setting	<ul style="list-style-type: none"> <li>Pg 34, line 31 – “Capital Goods shall be included..” this statement could cause huge time and expense to companies that want to calculate a product footprint. While it would be ideal to add in all sources of emissions, there is a point at which the emissions contribution to work required to determine emissions ratio becomes too much. For most industries, capital goods are used for many years over thousands and millions of products. To expect a company to analyze the capital goods used to manufacture its product and assess whether they have a significant impact would be a huge resource expenditure in time and cost. In the furniture industry, our chairs can contain over 300 different parts, almost all coming from different suppliers. In order to assess the equipment each uses, along with the transport equipment to move it to each site, along with equipment used to procure the raw materials and crack the plastics seems ridiculous.</li> </ul> <p>In the LCA community it has generally been agreed that capital equipment is left out of the calculations. Also, most companies, in order to perform LCAs in an efficient manner will choose to use LCA software, rather than use an excel spreadsheet format. The software datasets do not include emissions associated with capital equipment.</p> <p>In addition to leaving out capital equipment, the LCA community has not yet agreed to go after emissions from feeding, paying, housing workers who run the capital equipment and make the products. There is a level beyond which the work to generate the data is too exhaustive.</p> <p>If the intention here is to get more companies to take a look into their supply chains and find emission hot spots in order to target emissions reduction activities, then making a standard that makes it too expensive or time consuming for a company to perform the process is counterproductive.</p> <p>This could change when datasets and guidance are more readily available on capital equipment impacts in industry.</p>
7. Collecting Data	<ul style="list-style-type: none"> <li>No comment</li> </ul>
8. Allocation	<ul style="list-style-type: none"> <li>Page 57 line 20 is not clear in what the sentence is saying, language is fuzzy and I can't make sense of what the sentence means. Also may want to add a tiered section to the recycling paragraphs – “Here's what to do with recycled content in the manufactured product”, “Here's how to treat end of life recycling”. I would be clearer to the reader to break open loop recycling up into end of life treatment, and recycled product content treatment of emissions.</li> </ul>
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none"> <li>No comment</li> </ul>
10. Calculating GHG Emissions	<ul style="list-style-type: none"> <li>No comment</li> </ul>
11. Assurance	<ul style="list-style-type: none"> <li>No Comment</li> </ul>
12. Reporting	<ul style="list-style-type: none"> <li>Line 3, page 82 states that companies shall disclose both the detailed and summary report to the public. There should be allowance for companies to have a publicly available summary and detailed report if disclosing the results to the public. However, if the company decides to keep the numbers for internal use, or to release to B2B customers, there should be a way that the company can</li> </ul>



	comply with this standard without needing to release publicly their numbers (so long as the reports are available to anyone that the results are shared with).
Appendix A: Data Management Plan	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>
Appendix E: Glossary	<ul style="list-style-type: none"> <li>• No comment</li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>• No Comment</li> </ul>

