World Business Council for
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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): Dr. Yoshiaki Ichikawa_____

Organization: Hitachi, Ltd._____

Chapter/Section	Comments
The outline and overall structure of the document	• Too many "shall" s in the whole document. There are 76 "shall"s (requirements) in this standard, which is quite unusual and nobody can conform with this standard. Proposed change is to change many "shall"s that do not seem to be mandatory "should"s.
1. Introduction	•
2. Principles of Product GHG Accounting	•
3. Overview of Product GHG Accounting	•
4. Establishing the Methodology	•

5. Defining the Functional Unit	•
6. Boundary Setting	• 6.2 "Companies shall perform full life cycle GHG inventories" is not clear. What is full and what is not full? Need to be edited to make this requirement clear. • 6.2 "End-of-life recycling shall not be included in a partial inventory." is not clear. What partial inventory is? This sentence should be reworked to clarify the meaning. • 6.2 The definition of foreground process is not commonly acknowledged as a common terminology. The foreground is usually meaning the processes whose data can be directly measured; such as gate to gate processes in an organization. In contrast, this definition means an entire life cycle or the entire supply chain of a product and is too much wider to be described as "foreground".
7. Collecting Data	• 7.1 "Primary data shall be collected for all foreground processes" is not possible. Foreground processes include Tier N up the supply chain. Primary data is almost unavailable from upper then Tier 2.
8. Allocation	• 8.2 "If possible, an organization shall avoid allocation" is meaningless. "shall" accompanied by "if possible" should be replace by "should".
9. Assessing Data Quality and Uncertainty	• The different two concepts of descriptive and qualitative assessments and the requirement of qualitative assessment for primary data are too much demanding. The necessity to get down into such depth and prescriptive discussion in not understandable unless there is an international standard to deal with data quality assessment specifying these. No scientific grounds seem to support the Table 9-2.
10. Calculating GHG Emissions	•
11. Assurance	•
12. Reporting	•
Appendix A: Data Management Plan	•
Appendix B: Additional Guidance on Collecting and Calculating Data	•
Appendix E: Glossary	•
Any other general comments or feedback	•

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