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): **David B. Goldstein**

Organization: Natural Resources Defense Council

Chapter/Section	**Comments**
The outline and overall structure of the document	• **Comprehensive and well-organized**
1. Introduction	• Under Section 1.3, reference should be made to ANSI 2000: 2008 and the upcoming ISO 50001 standards. Companies that wish to use these latter standards will find it not very difficult to use this one, and vice versa. Both standards help corporations achieve internal goals of continuous improvements in energy performance. The same types of data requirements apply to both. This standard requires, in many cases, more detailed data collection and analysis, but this simply means that compliance with the other standards will be much less data intensive (or require no additional data collection/analysis at all) compared to what the company is already doing.
2. Principles of Product GHG Accounting	• Under "accounting and reporting" introduce in the opening of Chapter 2 the concept of standard deviation under the category of accuracy.

	Accuracy can and should be quantified, whether by the methodology used for collection or by the use of defaults or by other guidance that can be provided with the standard or in parallel with the standard by WRI or by others. For many users, this option may be easier to comply with than the current proposal for data quality analysis.
3. Overview of Product GHG Accounting	•
4. Establishing the Methodology	•
5. Defining the Functional Unit	•
6. Boundary Setting	• Under 6.2: Identifying downstream impacts can be more problematic than upstream, particularly given the proposed 100 year temporal boundary. Standards should encourage reporting of Scope 3 emissions, *both* cradle-to-gate and cradle-to-grave. Different uses of the standard imply that different requirements are more important. For some uses, such as companies that want to establish green credentials, it is important that cradle-to-grave be reported, but for other critical uses, such as to support a standard for product ghg labeling (which would be required under H.R. 2454), cradle-to-gate data must also be reported, since purchasers of the company's products will have no way to measure this data otherwise. In contrast, for this purpose and for others, the use and disposal phase impacts can be calculated by the downstream user. In sum, the standard should provide robust methodologies and clear reporting formats for doing both, since some or most companies will want to do both.
7. Collecting Data	• This is a good place to introduce the concept of standard deviation because it provides another criterion for when more effort should be devoted to data collection and when it is not as necessary. A low contribution to total emissions can rely on data that has a higher standard deviation than a major user. This observation allows more flexibility in deciding where to spend the money on robust data collection and in analysis systems.
8. Allocation	• This section appears to be well thought out as is.
9. Assessing Data Quality and Uncertainty	• Again, the issue of quantitatively specifying standard deviation falls naturally into this section, including Table 9.1's last row. Table 1 in this section should either be offered as an alternative to or else be replaced with default standard deviation values rather than letter grades; alternately the use of standard deviations could provide a choice for the user to avoid the sort of data quality assessment required in the current draft. If this projects of subsequent programmatic users of this standard can provide default values for relatively minor sources of error in the total emissions profiles then the fraction of emissions that need to be accounted for directly (in terms of data quality) can be reduced. If these defaults can be set relatively high, the complying company faces a reasonable tradeoff between accepting a potentially larger reported impact than they may really have with developing the data to justify a lower one.
10. Calculating GHG Emissions	•
11. Assurance	• WRI should develop a strategy for certifying individuals or organizations who are qualified to do assurance and specifying some kind of oversight system that allows a company to submit its data and

	analysis under confidentiality to a third party who can verify the reported outputs and assure their quality.
12. Reporting	• Reiterating, the reporting should not have one category for total greenhouse gas inventory, but rather two categories: cradle-to-gate and cradle-to-grave.
Appendix A: Data Management Plan	•
Appendix B: Additional Guidance on Collecting and Calculating Data	•
Appendix E: Glossary	•
Any other general comments or feedback	•