



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): _____ **Ran Liu, Stefan Seum** _____

Organization: _____ **Öko-Institut e.V., Berlin, Germany** _____

Chapter/Section	Comments
The outline and overall structure of the document	•
1. Introduction	•
2. Principles of Product GHG Accounting	• General: the geography of activity and emissions should be reflected. For example electricity mix of regions where activity occurs should be used. Guidance should be developed. •
3. Overview of Product GHG Accounting	•
4. Establishing the Methodology	•



5. Defining the Functional Unit	<ul style="list-style-type: none"> Besides functional unit, a definition of functional equivalence must be provided in a PCF analysis (e.g. life expectancy of clothing to avoid that longer-lasting cloth would have a disadvantage). Rules for meaningful reference products at the point of sale should be developed if not found in product category rules.
6. Boundary Setting	<ul style="list-style-type: none">
7. Collecting Data	<ul style="list-style-type: none"> 7.2, Step 6: There should be guidance how to handle aspects where no data can be obtained and no commonly accepted data source exist and no value can be extrapolated from other activities. It might be best to offer the calculation of sensitivities or data uncertainties in those cases. 8.2.3 need to read 7.2.3
8. Allocation	<ul style="list-style-type: none"> In principle: allocation rules should recognize product category rules if available. Otherwise the hierarchy documented in ISO 14040 ff should be used.
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none"> Figure 9-2: Evaluation is on 5 aspects; example need 5 numbers for qualitative data assessment Page 60 line 26/27: it is important to separate the quality assessment of primary and secondary data and be very clear about where primary and secondary data has been used. Two different secondary data sources (LCA database etc.) based on primary data activity may result in two different results.
10. Calculating GHG Emissions	<ul style="list-style-type: none"> Calculating GHG has some gaps on critical subjects, e.g.: (certified) green electricity (Öko-Institut e.V. has developed a recommendation on this subject) Carbon storage: chapter 6 rightfully states that carbon storage in products should NOT be included in the inventory. Thus the reference on inclusion in 10.2.2. and 12.1.1 is redundant.
11. Assurance	<ul style="list-style-type: none">
12. Reporting	<ul style="list-style-type: none"> Support to exclude or separate carbon offsets from reporting. Carbon storage in products should not be included in the inventory (see Chapter 6.)
Appendix A: Data Management Plan	<ul style="list-style-type: none">
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none">
Appendix E: Glossary	<ul style="list-style-type: none">
Any other general comments or feedback	<ul style="list-style-type: none"> A template/example of a questionnaire for collecting primary data might be useful in an appendix.

