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): Trevor Stephenson & Xavier Riera-Palou

Organization: Shell Global Solutions (UK)

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	•
6. Boundary Setting	•

7. Collecting Data	Pages 40-45, numbering of sections is wrong Page 44: is there any intention to consider methane recovery at landfill sites? it is a tried and tested technology.
8. Allocation	Pages 52-58: The hierarchy of allocation methods differs from that set out in ISO 14044. • Allocation according to physical properties ought not to be restricted to cases where the production volume of the co-products can be varied independently. Allocation by energy is commonly used for petroleum and biofuels (and is mandated by the European Union's Renewable Energy Directive) but the flow chart (Fig 8.4) would force allocation by value to be used because the relative quantities of coproducts cannot be varied independently. I suggest that the question in the third box of the flow chart is changed from "Can the quantity of product and co-product(s) be varied independently" to "Is there an underlying physical relationship between the product, co-product(s), and their emissions contribution?". If the answer is yes, then ask "Can the quantity of product and co-product(s) be varied independently" If yes, then allocate in proportion to the change in emissions resulting from a change in the amount of co-product. If no, then allocate in proportion to the absolute amounts of co-products as described by a physical property which describes their function. • Allowing substitution introduces a subjective element into the assessment, because there can be no direct evidence of emissions avoided. For this reason, most regulatory regimes prefer allocation to substitution because (a) it is not necessary to look outside the process to decide how to allocate emissions and (b) there is objective evidence of the actual inputs, outputs and emissions which can be verified by an auditor. The freedom given to choose the method of allocation should make it possible to describe systems without needing substitution. Also Page 55, line 46: text says <u>size</u>, should read <u>relationship</u> Page 55, lines 46 to 48: consider revision of wording, it does not read well.
9. Assessing Data Quality and Uncertainty	•
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	•