



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

The Greenhouse Gas Protocol

Scope 3 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:

- This Scope 3 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 Edwards and Annalisa Schilla

Organization: California Air Resources Board

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> • In general the document is well-organized and well-written.
Part 1	
1. Introduction	•
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	•
5. Setting the Boundary	•



5.1 Prioritizing Relevant Emissions	•
5.2 Prioritizing Relevant Emissions Based on Size	•
5.3 Prioritizing Relevant Emissions Based on Other Criteria	•
6. Collecting Data	•
6.1. Prioritizing Activities	•
6.2. Assessing Data Sources	• We suggest putting the equations in boxes and providing references and assumptions for all equations, e.g., on p. 68 line 47.
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	•
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	•
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	• On p. 60 beginning at line 21, Capital Equipment sounds like it's redundant with section 2 (Purchased Goods and Services).
5. Transportation & Distribution (upstream/inbound)	•
6. Business Travel	• The table on P. 70 titled "World Resources Institute: Scope 3 Emissions from Air Travel, 2007" should be removed because it seems very likely that it will confuse users of this document who might just use the numbers in the table rather than determining the relevant numbers for their particular inventory.
7. Waste Generated in Operations	•
8. Franchises Not Included in Scope 1 and 2 (Upstream)	•
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	•



10. Investments Not Included in Scope 1 and 2	•
11. Franchises (Downstream)	•
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	•
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	<ul style="list-style-type: none"> • The table on P. 90 for employee commuting should be removed because it seems very likely that it will confuse users of this document who might just use the numbers in the table rather than determining the relevant numbers for their particular inventory.
Glossary	•
Any other general comments or feedback	<ul style="list-style-type: none"> • We suggest putting the equations in boxes and providing references and assumptions for all equations. • Overall, this document provides much-needed guidance on reporting Scope 3 emissions and is a user-friendly document.

