



World Business Council for Sustainable Development



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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 B. Goldstein

Organization: Natural Resources Defense Council

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> • Very well thought out and planned
Part 1	
1. Introduction	<ul style="list-style-type: none"> • It is important that this document distinguish upstream impacts (Scope 3, cradle-to-gate) from downstream (Scope 3, including cradle-to-grave): both should be reported separately. Cradle-to-gate is a more important parameter for one critical use of this standard, namely a product labeling system such as would be required under the Waxman/Markey bill, since the purchasers of the company that is doing this reporting's products is able (or ought to be able) to calculate usage phase and disposal phase energy more accurately than the vendor could; whereas, the cradle-to-gate information from the vendor would be unavailable without this protocol. (This accuracy is due to having more information; for example, the developer of a strip mall would have to guess about what types of lighting and HVAC systems the tenants will use and how carefully they will manage them, whereas the tenant knows or can find out



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	<p>these parameters.)</p> <ul style="list-style-type: none"> • Some reference should be made to ANSI 2000:2008 and the upcoming ISO 50001, as compliance with those standards will make use of the same data that would need to be collected anyway for this one. Both are voluntary standards. Their use would be complementary to the use of this standard. • Under Section 1.1.1., the bullet “a description of the uncertainty of reported emissions data” is too vague. Users should report statistically meaningful standard deviations of data values; or alternately be able to choose from a table of default standard deviations for certain categories of data. WRI could either provide such a table or leave it to programmatic users of the standard. Qualitative statements on uncertainties are not nearly as useful. Using actual standard deviations (or defaults for them) provides an incentive for users to improve the precision and accuracy of their data, or to recognize quantitatively that it isn’t worth doing. This method could be less work than the proposed method of letter-graded data quality assessment for some users.
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	•
5. Setting the Boundary	<ul style="list-style-type: none"> • Table 5.1 should include more details or examples. Under the first box – purchasing goods and services – direct supplier emissions,--another purpose is to “set greenhouse gas specifications or cost tradeoffs compared to emissions as a basis for awarding contracts” . Leading companies are doing this already. • Under employee commuting, turn this into two categories, the second one being “employee use of personal cars for trips from work” and then subcategories would be “travel for lunch or coffee breaks, travel for business meetings, travel to purchase supplies, travel for personal needs beginning and ending at the work site.” Mitigation measures would include provision of shuttles or hourly car rental access. (These measures may not actually reduce work-based auto travel, but they will reduce the need to drive ones car to work in order to have it available for errands.) • Under commuting add: <ul style="list-style-type: none"> • Parking cash-out • Provision of shuttles to bus stops or metro stations, shopping centers or business parks, etc. • Provide priority parking for carpools or add an extra cost • Provide on-site by the mile or by the hour car rental services • Under business travel add: <ul style="list-style-type: none"> • Choose low-carbon flights based on choice of aircraft or routing • Encourage use of railroads rather than airplanes when feasible • Encourage use of transit or shared shuttles to and from airports and train stations.
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	<ul style="list-style-type: none"> • Request that companies develop plans for improving data collection in the future, improving accuracy, comprehensiveness, and reducing the cost of data collection • Provide guidelines on the use of defaults for mean and standard deviation of particular types of data when the cost of more accuracy is not justified. • Table 6.3 under business travel, replace for primary data: estimated emissions based on flight numbers and aircraft types and class of service selected (this information is available easily online). • Make sure that employee automobile travel beginning and ending at work is included. (Not clear whether this is Scope 1 or Scope 3) A substantial fraction of all automotive travel falls into this category. Locating a business in a walkable area with concentrations of different types of commercial activities can reduce or eliminate this source of emissions. This includes both personal automobile travel by employees (going out to lunch, going to a doctor's appointment and dealing with childcare issues, getting personal supplies or personal services such as haircuts, as well as business-related trips to visit suppliers or customers. The point is that this is a business emission even if the employer uses his or her own vehicle). • Under Table 6.4, under "precision" explicit mention should be made of the importance of deriving or choosing from a table of standard deviations. • The case studies should include some guidance on how to calculate standard deviations of data and when it is appropriate to use default values.
6.1. Prioritizing Activities	<ul style="list-style-type: none"> •
6.2. Assessing Data Sources	<ul style="list-style-type: none"> •
6.3. Collecting data	<ul style="list-style-type: none"> • This comment applies to several parts of Chapter 6: reporting of actual or default standard deviations could be an alternative to more expensive or burdensome methods of data quality assessment.
7. Allocating Emissions	<ul style="list-style-type: none"> • This section seems very thoughtful.
12. Assurance	<ul style="list-style-type: none"> •
13. Reporting and Communication	<ul style="list-style-type: none"> •
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> •
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> •
3. Energy-Related Activities Not Included in scope 2	<ul style="list-style-type: none"> •
4. Capital Equipment	<ul style="list-style-type: none"> •
5. Transportation & Distribution	<ul style="list-style-type: none"> •



(upstream/inbound)	
6. Business Travel	•
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	•
Glossary	•
Any other general comments or feedback	•

