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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):_____Buddy Polovick

Organization: _____ EPA SmartWay Transport Group_____

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	•
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	Pg 15, figure 4.2 - The value chain mapping does not reflect the key element of "reverse logistics". Although the logistics supply chain is primarily linear, it does include an important loop of post-consumer returns, remanufactured goods and recycled product which should be reflected in this graphic. Reverse logistics can be a significant piece of scope 3 transportation and logistics activity for companies.

	Pg 16, figure 4.1 (4.3?) same as above Pg 17, Table 4.1 - Upstream and downstream, Transportation and distribution should include mention of reverse logistics in source description.
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	Pg 20, table 5.2 - Transportation and distribution of purchased goods should include mention of "operational strategies and advanced technologies" as ways to optimize efficiency
6. Collecting Data	●
6.1. Prioritizing Activities	●
6.2. Assessing Data Sources	
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	●

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5. Transportation & Distribution (upstream/inbound)	Pg 63, 5.2.1 – section 5.1, in addition to "industry average emission factor", add "or company-specific emission factor" Pg 66, 5.3.2.2 – line 3 – should add a note that distances should include the non-revenue miles the carrier runs on behalf of shippers including repositioning and back-haul miles (see 5.3.2.3). Pg 67 – table 5.1 is labeled as "distance-based methodology", but it seems only focused on "activity-based methodology" (i.e., mentions sources of kgCO2/tonne-km factors, but not kgCO2/km). Pg 67, table 5.1 – for each of the modes: air, ship, rail and truck, a key secondary data source for these modes will be published EPA SmartWay emission factors (which should be readily available from all U.S. companies participating in SmartWay and via the SmartWay program database in late 2010). It might also be footnoted that individual carriers may use SmartWay models to develop primary, carrier-specific data.
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	

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