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):_____Edie Sonne Hall___________________________________

Organization: ____Weyerhaeuser Company________________________________

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 14-17, in general. This chapter does a good job separating the upstream categories from the downstream categories and “other scope 3”. However, this entire endeavor is overwhelming for companies. We suggest separating Scope 3 into three additional “scopes” Scope 3 (upstream), Scope 4 (other use emissions) and Scope 5 (downstream). The screening and value could be

	assessed in each of these categories individually. We are not wedded to this idea but it might make companies more inclined to attempt to comply with this protocol.
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	• Table 5.1, pg 20. In the Use of Sold Products section an example should be given to include carbon storage in products (see Use of Sold Products Section)
5.4 Summary of Scope 3 Boundary Requirements	•
6. Collecting Data	•
6.1. Assessing data quality	•
6.2. Selecting data sources	•
6.3. Collecting primary data	•
7. Allocating Emissions	•
8. Assurance	•
9. Reporting and Communication	•
13.5 Reporting Form	• Figure 13.1 “Use of Sold Goods”. There are instances where this number can be negative. We recommend either putting in a footnote describing that number with “()” are negative or have a separate line item for Carbon Storage (so Use of Sold Goods has two lines)
Part 2	
1. Purchased Goods and Services- Direct Supplier Emissions	•
2. Purchased Goods and Services- Cradle-to-Gate Emissions	• Sect 2.1, pg 54, in general. This comment may be more appropriate in the product standard but it is nevertheless relevant. It should be made clear when companies are reporting products using cradle-to-gate as opposed to the full life cycle. There are many products that could be classified as either “intermediate” or “final” and it is important for a customer to know they are getting cradle to gate information if they will be conforming to this Scope 3 protocol or conducting their own product GHG assessment.
3. Energy-Related Activities not included in scope 2	•
4. Capital Equipment	• Section 4.2 Determining Relevant Emissions, pg. 60, line 39. There needs to be further guidance on what capital goods can be eliminated prior to the screening stage. The very act of inventorying all pieces of equipment within a company would be overwhelming. We recommend only requiring the reporting of capital goods listed as “significant” in Table 6.1 of the Draft GHG Protocol Product Standard (pg. 31) for this Scope 3 Standard.

5. Transportation & Distribution (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	• Section 10.1, Description. Line 40-41. It is unclear whether or not the protocol is requiring the remainder of a joint venture be included in Scope 3 or only joint ventures that do not fall under Scope 1 or 2 (e.g. if the company follows the control approach and does not have operating control). For example, under Scope 1 and 2 reporting, if a company follows the equity share approach and owns 40% of the assets, the company will report 40% of the emissions associated with the joint venture. Would this Scope 3 Protocol require the reporting of the remaining 60% of emissions? Or would they only require reporting if the company followed the “control approach” under the Corporate Reporting Standard and, in this case, would not have reported any emissions associated with the joint venture. Please clarify in this section.
11. Franchises (Downstream)	•
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	• Pg. 83, Table 14.1, there should be an additional category called “Stores carbon long-term during use”. This category should be included for all the products, such as wood products, that keep carbon out of the atmosphere during their useful lives, which ultimate reduce the carbon footprint of the product or company. Although there were verbal assurances at the stakeholder workshop (Dec. 1, 2009, Washington, DC) that wood product carbon storage would be accounted for, there is no reference to carbon storage in the draft standard. There should be specific guidance on how to account for wood product storage and what stage the storage is credited. We recommend using the calculation statistics found in the 1605b) Technical Guidelines for Voluntary Reporting of Greenhouse Gases (Department of Energy), Forestry Appendix. The National Council on Air and Stream Improvement can provide guidance for how wood product carbon storage is credited.
15. Disposal of Sold Products at End of Life	• Section 15.1, Description. Pg 86, line 25. We concur that disposal of organic waste into landfills can result in potentially significant greenhouse gas emissions. Additionally, however, there is a significant amount of carbon storage in the landfill from the disposed product. If a company is required to report methane emissions associated with decay at the landfill they should also be required to report the amount of carbon storage that has lasted a significant time period (i.e. 100 years). The 1605b) Technical Guidelines referenced above report the percentage of each type of wood product that remains in a landfill after 100 years. The National Council on Air and Stream

	Improvement also has a wood product storage and disposal calculation tool based on the same data that should be acceptable to use for this standard as well as the Product Standard.
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	There appears to be no reference to land-use change in this standard, unlike the draft GHG Protocol Product Standard. If this is an omission and language similar to the product standard will be inserted, please refer to the comments below. We believe that "land-use change" is the only category that should be assessed as it can be assumed that carbon stocks are replaced in the instance of land-use (e.g. a crop or forest is replanted). Please omit any references to land-use and only refer to land-use change. •