



To: Lauren Sanchez, Chairperson, California Air Resources Board (CARB)
From: Blue Sky Climate Reporting Services, Inc.
Re: Public Docket Comment – *Request to Remove Individual GHG Measurement*
Date: 17 October 2025

Dear Ms. Sanchez and esteemed CARB team,

Our firm, [Blue Sky Climate Reporting Services](#) (“Blue Sky Climate”) exists to provide climate consulting services at a reasonable cost to companies that must report under California’s new corporate GHG emissions disclosure. Founded by two experienced sustainability consultants (a former KPMG consultant and a current EcoVadis Training Partner), we strive to provide services that are **attainable for all company budgets**.

We are writing to you today to consider eliminating the “by individual GHG measurement provision” (i.e., measurement of individual GHG gas weights) that is currently included in the 10/10/2025 SB 253 Draft Scope 1 and 2 template. **We believe that source-level GHG emissions reporting alone is sufficient.**

Our reasons for this are two-fold. Firstly, we are partners with several SaaS-based carbon accounting platforms. Of the five partnerships we hold, only two (*and the most expensive*) platforms currently have the capability to calculate the weights of an entity’s scope 1 and 2 emissions by individual GHGs (i.e., CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆). Many smaller and more affordable platforms do not currently have this capability.

Moreover, many companies with annual revenues at or slightly above \$1 billion do not have the budget to pay **upwards of \$75,000–\$100,000** for annual carbon accounting platform fees alone, much less the additional costs associated with large “Big Four” consultancies and technical assurance services. By example, we currently have a privately held corporate client who informed us that their quote from one such firm for compliance with SB 261 (financial



climate risk disclosure), SB 253/carbon accounting platform costs, and limited assurance of their GHG inventory **was together over \$250,000**. We are certain that causing companies to pay exorbitant fees was never the intention of Senator Weiner or CARB!

The second reason we believe that the individual GHG measurement provision should be eliminated is due to what we see in the marketplace as practitioners: Surprisingly, many large and extra-large U.S.-based companies have *never* measured their GHG emissions. To add an additional cost barrier may indeed dissuade these "climate immature" companies from compliance with SB 253, necessitating hefty non-compliance fees and generating overall corporate malcontent.

It is for these reasons that we believe **source-level GHG emissions reporting alone is sufficient, and that individual GHG weights do not need to be measured**. Instead, it is our belief that companies would be far better served by identifying their emission sources' "hot spots" and **developing feasible reduction strategies**. This GHG disclosure combination will drive greater awareness of what carbon emissions are, and encourage companies to implement feasible and realistic GHG reduction strategies. This will ultimately reduce the carbon footprint of companies based in or doing business in California, which undoubtedly is the original intent of the law.

In summary, we thank you for your consideration of our thoughts. Your openness and efforts toward reducing carbon emissions in the State of California are greatly appreciated. Please feel free to contact us at susan@blueskyclimate.com should you have any further questions.

Sincerely,

Susan N. Spencer, Principal / Co-founder

A handwritten signature in black ink that reads "Susan N. Spencer".

Lisa Foster, Principal / Co-founder

A handwritten signature in black ink that reads "Lisa Foster".