

April 13, 2026

Sydney Vergis, Ph.D.  
Assistant Division Chief  
Industrial Strategies Division  
California Air Resources Board (CARB)  
1001 I Street, Sacramento, CA 95814

**RE: Comments on SB 253 Implementation (Response to CARB's March 23, 2026 Public Workshop Presentation)**

Dear Dr. Vergis:

Edison International appreciates CARB staff's continued engagement and collaboration as CARB implements Senate Bill 253 (SB 253), the Climate Corporate Data Accountability Act (Health & Safety Code § 38532). We also appreciate the opportunity to provide input in response to the March 23, 2026, public workshop presentation as CARB begins first-year implementation and, importantly, develops subsequent rulemaking for reporting years 2027 and beyond.

**Priority concerns:** For 2027 reporting and beyond, we urge CARB to reassess the August 10 reporting deadline and adopt a later deadline to better align with data availability, other CARB reporting timelines, and assurance requirements. We also request that CARB delineate transmission and distribution (T&D) losses within Scope 2 emissions to provide consistency and transparency for the electric utility sector.

**Additional Feedback:** We recommend that the rule's requirements and reporting template should align with SB 253 and the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol's standards and guidance ("GHG Protocol").

We offer these recommendations in a constructive spirit to help inform a clear subsequent rulemaking and support a smooth transition to requirements that are implementable and consistently understood by stakeholders.

## I. Priority issues for subsequent rulemaking (2027 and beyond)

### A. Revise the August 10 reporting deadline to December 31

An August 10 deadline would pose significant compliance challenges because it does not align with the timelines required for data availability and third-party assurance. **Edison International respectfully requests that CARB revise the reporting deadline to December 31**, based on the report preparation timeline in Table 1 and as further described below.

**Table 1.** SCE's Climate-Related Disclosure Reporting Timeline

| Deadline                 | Report                                                                                                                                                                                                         |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| April 10                 | MRR Reporting deadline for electricity-generating facilities, refineries, cement plants, and other applicable facilities producing over 25,000 metric tons of carbon dioxide equivalence (MTCO <sub>2</sub> e) |
| June 1/2                 | MRR Reporting deadline for electric power entity (SCE's Scope 1 emissions) and SF <sub>6</sub> emissions                                                                                                       |
| July 16/17               | Deadline for RPS adjustment data (SCE's Scope 1, 2, and 3 emissions)                                                                                                                                           |
| August 10/11             | Final verification statements for all MRR reports (SCE's Scope 1 emission)                                                                                                                                     |
| October 1                | CEC Power Source Disclosure (PSD) audit completion (SCE's Scopes 2 and 3 emissions)                                                                                                                            |
| October 15               | Finalize Climate-Related Disclosure report                                                                                                                                                                     |
| October 15 – December 15 | Climate-Related Disclosure Third-Party Assurance                                                                                                                                                               |
| <b>December 31</b>       | <b>Edison International's Recommended Deadline</b>                                                                                                                                                             |

#### 1. Data availability and alignment with California reporting timelines

A key timing constraint is that certain foundational datasets used to estimate emissions for electric utilities are not fully validated until later in the year. For example, power purchase and delivery information is reported through the California Energy Commission's Power Source Disclosure (PSD) program, and the associated assurance under that program is typically completed by October 1, annually. Requiring public emissions disclosure by August 10 risks forcing reporting entities to rely on PSD data that has not yet completed the required assurance, increasing the likelihood of revisions and inconsistent disclosures across California regulatory filings.

Similar timing constraints apply to other key source-data streams previously identified in our prior letters, including CARB Mandatory Reporting Regulation (MRR) reporting and verification timelines (and related Renewable Portfolio Standard adjustments), as well as certain local air district and U.S. EPA reporting inputs that are finalized later in the annual reporting cycle.

## **2. Assurance timing and disclosure quality**

Edison International's long-standing voluntary reporting and verification experience indicates that third-party assurance typically requires an additional period after an inventory is compiled that is often in the order of months, including field work, iterative data review cycles, and time to address findings. Edison International is concerned about the legal and reputational risks associated with incomplete or inaccurate public filings that could arise if an inappropriately early reporting deadline is codified. A deadline that better reflects assurance realities would support disclosures that are true, complete, and accurate.

In summary, for 2027 and beyond, we respectfully request that CARB adopt a December 31 reporting deadline, aligning with California regulatory timelines and the sequencing of inventory development, internal review, and third-party assurance (Table 1). We also encourage CARB to clarify the criteria for granting extension requests and first-year implementation and enforcement discretion so entities can report best-available information by the deadline and update disclosures as verified data becomes available, reducing inconsistent filings.

## **B. Delineate utility T&D losses in Scope 2 Emissions**

To promote transparent disclosures, CARB should permit companies that own or operate T&D equipment to distinguish emissions associated with T&D losses from purchased electricity from those associated with facility energy use in Scope 2 reporting, consistent with the GHG Protocol guidance.<sup>1</sup>

For electric utilities, emissions associated with T&D losses from purchased electricity are a distinct component of Scope 2 emissions. Because these T&D losses can comprise the majority of reported Scope 2 emissions, combining them with

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<sup>1</sup> Refer to <https://ghgprotocol.org/calculation-tools-faq>: "Should transmission and distribution (T&D) emission losses be categorized as Scope 1, 2 or 3?"

facility electricity, steam, heating, or cooling emissions can mislead stakeholders about what is driving an entity's Scope 2 footprint. For example, in 2024, SCE's facility electricity use generated approximately 25,000 MTCO<sub>2</sub>e, while T&D losses generated approximately 990,000 MTCO<sub>2</sub>e, meaning T&D losses comprised roughly 97% of SCE's Scope 2 emissions.

Thus, emissions associated with electric utility T&D losses from purchased electricity should be delineated from the emissions associated with their facilities' electricity use. Edison International recommends that CARB provide separate line items for Scope 2 disclosures: (1) GHG emissions from T&D losses; and (2) GHG emissions from facility electricity, steam, heating, or cooling. This approach would support consistent accounting across entities, align with the GHG Protocol guidance, and reduce the risk of misinterpretation of Scope 2 emissions.

## **II. SB 253 Reporting Templates: Scope-Focused, GHG Protocol Aligned Design**

Edison International supports CARB's development of standardized reporting templates beginning in 2027 to improve consistency and comparability. We encourage CARB to keep the templates focused on SB 253's core requirements—disclosure of Scopes 1, 2, and 3 emissions in conformance with the GHG Protocol—while allowing practical flexibility to reflect differences in organizational structure, operations, and data availability. The recommendations below are intended to improve implementability, reduce unnecessary burden, and support decision-useful, comparable disclosures.

### **A. Reporting each emission factor (EF) used is overly burdensome for reporting entities. Only references to the sources of emission factors should be required in the template**

We understand CARB's interest in ensuring that emissions factors (EFs) used for SB 253 reporting are appropriate and well documented. However, requiring entities to list every EF and underlying input in a standardized template would be overly burdensome and may not improve comparability. For large, operationally complex companies, EFs can be numerous and frequently updated across multiple recognized datasets and sector/program requirements—for example, Edison International uses over 800 EFs across Scopes 1, 2, and 3. This level of detail would

likely divert effort from improving inventory quality to maintaining extensive documentation that is difficult for the public to interpret.

To balance transparency and burden, we recommend that CARB require (1) EF source references, (2) a brief description of the EF selection hierarchy (e.g., supplier/facility-specific data where available, otherwise secondary data), and (3) a concise explanation of material changes in major EF sources or methods year over year. CARB's assurance requirements and assurance-provider standards should be relied upon to validate EF reasonableness and application without exhaustive line-by-line EF reporting in the template.

**B. Maintain GHG Protocol flexibility for organizational boundaries and methodologies**

CARB should allow entities to set organizational boundaries using either the equity share approach or a control approach (financial or operational control).

Edison International encourages CARB to preserve the flexibility in the GHG Protocol for organizational boundary setting and related methodological choices. Because reporting entities have diverse structures and operating models, retaining equity share and control approaches will align SB 253 reporting with widely used practices and help avoid inconsistencies with other disclosure regimes.

For ease of implementation, CARB's template could capture boundary selection through a simple standardized field (e.g., a dropdown) with an optional narrative for material considerations (e.g., joint ventures or consolidated subsidiaries). For Scope 3, we encourage CARB to explicitly allow GHG Protocol-consistent hybrid approaches, paired with transparent, high-level methodological disclosure.

**C. Keep the overall reporting template simple and focus on items mandated by SB 253**

We recommend that CARB keep the reporting template streamlined and focused on the information needed to disclose Scope 1, Scope 2, and Scope 3 emissions in conformance with the GHG Protocol and SB 253. Additional data fields – especially those not required by statute – would increase burden without materially improving disclosure quality or comparability.

We also encourage CARB to make emissions-intensity metrics (e.g., emissions per dollar of revenue) optional. Because intensity metrics vary widely by sector and

business model, mandating them could create misleading comparisons; interested parties can calculate them using publicly reported emissions and financial data.

### III. Conclusion

Edison International and SCE appreciate CARB's continued engagement as it implements SB 253 and develops subsequent rulemaking. For 2027 and beyond, we respectfully request that CARB (1) revise the August 10 reporting deadline to December 31 to better reflect data availability and assurance timing and (2) delineate T&D losses in Scope 2 emissions. More broadly, we encourage CARB to maintain a practical, scope-focused template aligned with SB 253 and the GHG Protocol, including streamlined emissions-factor documentation (source references) and flexibility for organizational boundaries and methodological choices supported by clear, high-level disclosure.

We welcome continued dialogue and remain available to support CARB staff. If you have any questions regarding this letter, please contact Andrew Lembeck, Senior Sustainability advisor, at [Andrew.LembeckEdens@edisonintl.com](mailto:Andrew.LembeckEdens@edisonintl.com).

Sincerely,



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