

California Air Resources Board

Re: Public Comment on Scope 3 Implementation Options under SB 253

To Whom It May Concern,

I appreciate the opportunity to provide feedback on CARB's proposed options for commencing Scope 3 reporting under SB 253. I am submitting these comments in a personal capacity. I have over twenty years of experience in environmental consulting and have been conducting greenhouse gas (GHG) inventories since 2009, with a particular focus on Scope 3 accounting over the past five years. My perspective comes from direct, hands-on experience developing robust enterprise-wide inventories for large organizations and preparing them for third-party assurance and public disclosure. Many of my clients will be disclosing emissions under California SB253.

After reviewing the three proposed implementation pathways, I am concerned that Options 2 and 3 are not aligned with the GHG Protocol and would not support the long-term transparency and comparability that SB 253 intends to achieve. In particular, Option 3's materiality-based approach allows companies to omit Scope 3 categories without quantifying them, which is inconsistent with the GHG Protocol's requirement that materiality be assessed after quantification. This approach would also undermine comparability across reporting entities and create incentives to underreport or selectively report categories.

For these reasons, I respectfully recommend that CARB replace Options 2 and 3 with a requirement for full *upstream* Scope 3 reporting beginning in 2027. While this approach is not a perfect replication of the GHG Protocol's full value chain boundary, it is a far better compromise with the Protocol's intent than selectively reporting categories or applying materiality before quantification. Requiring all *upstream* categories would also create an inherent data sharing mechanism: when suppliers subject to SB 253 disclose their own Scope 1, Scope 2, and upstream Scope 3 emissions, reporting entities can directly integrate this information into their Category 1 and 2 calculations related to these supplier emissions.

This enables a natural progression from spend-based estimates toward hybrid and supplier-specific methods, improving accuracy and strengthening the overall quality of reported emissions.

Thank you for considering this perspective. I would welcome the opportunity to provide additional technical input as CARB continues to refine the Scope 3 framework. Please do not hesitate to contact me for further collaboration on this topic.

Sincerely,

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