



June 1, 2026

California Air Resources Board
1001 I Street
Sacramento, CA 95815

**RE: Singularity Energy's Public Comments on March 23, 2026 SB 253 Public Workshop:
California Corporate Greenhouse Gas Reporting Program**

Dear Chair Sanchez, Honorable Board Members, and California Air Resources Board Staff,

Singularity Energy (Singularity) respectfully submits these comments in response to the California Air Resources Board (CARB) March 23, 2026 Senate Bill (SB) 253 Public Workshop: California Corporate Greenhouse Gas (GHG) Reporting Program (Program). Our comments can be summarized as follows:

- CARB should designate utility-provided data as the primary source for corporate Scope 2 emissions reporting under SB 253
- California's Power Source Disclosure Program provides the strongest existing foundation for a standardized, utility-based Scope 2 framework
- Close coordination between CARB, California Energy Commission (CEC), and California Independent System Operator (CAISO) is essential to avoid duplicative reporting requirements and enable accurate, hourly-resolution Scope 2 emissions accounting for large energy buyers reporting under SB 253

Introduction

[Singularity Energy](#) is an intelligent grid decarbonization platform that provides utilities, grid operators, corporations, and technology providers with high-resolution grid emissions tracking, reporting, and decision-support tools to accelerate power system decarbonization.

Today, most grid operators, utilities, and businesses lack accurate, time- and location-specific visibility into grid carbon emissions due to gaps in high-quality data. Singularity addresses this challenge by providing transparent, granular grid emissions tracking and reporting, alongside actionable insights and automated optimization tools that enable more informed decisions.

Singularity works with leading grid operators, including the Midcontinent Independent System Operator (MISO) and the Southwest Power Pool (SPP), as well as utilities, such as Arizona

Public Service (APS), and Evergy, and Southern Company. The company also actively participates in leading emissions accounting and standards initiatives, including the Greenhouse Gas Protocol Scope 2 guidance revisions.

Comments

Singularity Energy appreciates Staff's thoughtfulness on the topic of Corporate Greenhouse Gas Reporting and the opportunity to provide feedback during this pre-rulemaking process.

Our central recommendation: CARB should coordinate closely with the CEC during the formal rulemaking process to designate California's Power Source Disclosure (PSD) Program as the primary basis for Scope 2 emissions data used in corporate reporting under SB 253. Aligning these programs would improve consistency, reduce reporting burden for corporations, and establish a more transparent, standardized, and scalable framework for hourly Scope 2 emissions accounting in California. Using utility PSD as the basis for measuring and reporting Scope 2 is an emerging best practice.¹

Today, most corporations conduct Scope 2 accounting using their own electricity consumption data combined with emissions factors from sources such as EPA eGRID, IPCC Emissions Factor Database (EFDB), or utility-specific emissions rates. While this approach is widely used, it can lead to inconsistencies stemming from differences in the quality, granularity, and methodology of both consumption data and emissions factors. These challenges will become even more pronounced under hourly accounting frameworks, where the volume and complexity of required data increase substantially.

Utilities are better positioned to provide Scope 2 emissions data directly to their customers because they have access to the highest-quality and most comprehensive underlying generation and consumption data, enabling them to accurately match electricity generation to customer consumption based on specific tariffs and procurement structures. In California, utilities already disclose utility-level power source information through the CEC PSD Program. This longstanding program has undergone continuous refinement and, most recently, legislation directing the CEC to require hourly power source and associated emissions reporting beginning in 2028.

Accordingly, Singularity recommends that CARB coordinate closely with the CEC during the formal rulemaking process to leverage the PSD Program as the primary source not only for emissions factors, but also for supplier- or utility-provided Scope 2 emissions data used in corporate Scope 2 reporting. We recommend that, as part of the upcoming PSD updates, the CEC

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<https://resource-solutions.org/toward-transparent-power-best-practices-for-power-source-and-emissions-disclosure/>

ensures that customers - including large corporate customers subject to reporting requirements under SB 253 - are able to receive not only utility-level power source disclosure information, but also customer-specific Scope 2 emissions data directly from their utilities through the PSD Program². This approach would reduce complexity within the rulemaking process, minimize duplicative reporting requirements, and lower the reporting burden for corporations, particularly as utilities are already developing these capabilities under separate regulatory requirements.

The most recent legislative update to PSD is to require more granular, hourly, reporting and to include emissions information not just power source details via SB 1158 implementation. This strongly aligns with the upcoming GHG Protocol Scope 2 Revisions that we support. We also see strong alignment with CARB's Corporate Greenhouse Gas Reporting Program given SB 253 requires adherence to GHG Scope 2 guidance.³ Our proposal to align the CARB Program with CEC PSD would provide a practical pathway to support more advanced and higher-quality Scope 2 reporting while reducing administrative complexity and duplicative reporting burdens for both corporations and utilities.

Furthermore, we recommend that CARB and CEC engage with CAISO as they are also implementing an hourly GHG tracking and reporting program, which will help utilities do their accounting at the wholesale/ISO level.⁴ This is complementary to the CARB Corporate Greenhouse Gas Reporting Program, and would further enable utilities to provide accurate Scope 2 emissions data to their customers.

Utility-provided hourly Scope 2 emissions data is not merely a conceptual framework; it has already been successfully demonstrated by utilities across the country. Singularity has partnered with utilities to provide customer-specific supply mix and associated Scope 2 emissions data that can be shared directly with large corporate customers seeking to meet emissions reporting requirements and sustainability goals.

Our work with Southern Company illustrates what this can look like in practice.⁵ Driven by demand from large commercial and hyperscaler customers seeking more detailed and accurate hourly Scope 2 emissions data, Southern Company worked with Singularity to derive customer-specific hourly energy usage and attribute emissions to that consumption. The partnership demonstrates that this level of measurement and reporting is both technically feasible and operationally achievable at scale today using commercially available tools and

² <https://www.energy.ca.gov/programs-and-topics/programs/power-source-disclosure-program>

³ https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB253

⁴ <https://stakeholdercenter.caiso.com/StakeholderInitiatives/Greenhouse-gas-coordination-working-group>

⁵ <https://www.youtube.com/watch?v=kdyXART4JYo>

methodologies.⁶ California's utilities are well-positioned to do the same under a coordinated PSD-based framework.

Conclusion

Singularity strongly urges CARB to develop a Scope 2 framework in the formal rulemaking process that centers on utility-provided data aligned with the CEC's PSD Program, narrowed to the customer level. We recommend close coordination between CARB and CEC to align rulemaking timelines and data standards, and urge engagement with CAISO to ensure wholesale-level GHG accounting supports this effort. California has an opportunity to establish a national model for next-generation power source disclosure and Scope 2 emissions measurement and reporting - one grounded in the high-quality, granular data that utilities are uniquely positioned to provide.

Singularity appreciates the opportunity to submit these comments. We thank CARB for consideration of these comments and look forward to continued engagement.

Respectfully submitted,

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<https://www.southerncompany.com/newsroom/clean-energy/southern-company-collaborating-with-singularity-on-grid-carbon-reporting.html>