



June 1, 2026

Chair Lauren Sanchez
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Re: Climate Disclosure Workshop on March 23, 2026

Dear Chair Sanchez and Staff,

The Corporate Energy Buyers Association (CEBA) appreciates the opportunity to comment on the SB 253 Public Workshop on the California Corporate Greenhouse Gas Program held by the California Air Resources Board (CARB) on March 23, 2026.

CEBA is a business association that activates corporate energy buyers to advance low-cost, reliable, carbon emissions-free electricity. CEBA's members comprise one-fifth of the Fortune 500, represent more than \$38 trillion in market value, and include energy customers of all sizes, suppliers, and service providers. We support California's clean energy goals, and our members are committed to ambitious, science-based climate action.

Below, our comments are organized in response to the questions posed in the March workshop on slide 23 regarding "Accounting Methods":

What additional information for Scope 1 and 2 reporting should CARB consider in developing final reporting templates?

The Greenhouse Gas Protocol (GHGP) has driven massive decarbonization impact. In fact, the current Scope 2 Guidance has enabled corporate clean energy buyers to commit to 143.8 GW of clean energy¹. CEBA has been deeply engaged in the ongoing public consultation regarding revisions to the GHGP Scope 2 Guidance, which helps companies build the internal business case to pursue carbon emissions-free energy. The Guidance is undergoing a revision which may not be finalized until 2027 or 2028, with an implementation date likely further in the future. Given that the initial reporting deadline for SB 253 is August 10, 2026, we urge CARB to allow companies to use the existing GHGP Scope 2 Guidance (2015) for SB 253 reporting through 2033.

What accounting methods does your organization currently use for Scope 1, 2, and 3 GHG estimation?

As mentioned above, CEBA is a business association and is not directly subject to SB 253 climate disclosure requirements. Our responses here are on behalf of our members.

Should CARB consider allowing other accounting methods? If so, which ones and why?

¹ <https://ceba.org/programs/deal-tracker/>



CEBA proposes CARB define characteristics of accounting methods that are admissible, as opposed to requiring any one specific method that now or in the future could undergo revision or be supplanted by other frameworks, be it by the GHGP or others.

For instance, the existing Scope 2 Guidance of the GHGP is under revision, to be replaced with potentially very different guidance. In parallel, the GHGP is developing a separate but related standard through its “Actions and Market Instruments” technical working group that could, in due time, see significant corporate uptake due to the possible flexibility it might offer to reporting entities through its multi-ledger statement structure. At the same time, a similar standard by the Task Force for Corporate Action Transparency (TCAT) is being developed, which is also attracting strong interest² from corporate energy buyers. It is difficult to predict which standard will be the most relevant.

If CARB considers incorporating future revisions to GHGP Scope 2 Guidance after 2033, CEBA would like to offer three comments:

1. First, CEBA strongly recommends that CARB provides public notice and solicits stakeholder input before adopting any new guidance.
2. Second, CARB should take note that the proposed revisions currently under consideration include much stricter time- and location-matching requirements. While CEBA supports energy buyers in pursuing corresponding procurement approaches if they so choose, our members have also raised serious implementation concerns for the vast majority of energy buyers³. It is worth noting that, while the Scope 2 Guidance is a voluntary standard, California disclosure regulation is a mandatory requirement.
 - Third, CARB should not automatically import updated voluntary Scope 2 Guidance revisions, as doing so could impose costly, infeasible requirements on many organizations. We request that CARB prioritize maintaining flexibility for organizations of different sizes and operational profiles, and ensuring any future granularity requirements are feasible, scalable, and supported by available data infrastructure.

In closing, CEBA and its members are invested in the success of California’s climate disclosures reporting. By allowing companies to use the 2015 Guidance through 2033, CARB can provide regulatory certainty for reporting entities without jeopardizing the intent or timeline of SB 253. We welcome further dialogue and offer our expertise to help shape solutions that are both rigorous and feasible.

Sincerely,

A handwritten signature in black ink that reads 'Lindsay Battenberg'.

Lindsay Battenberg
Director, Western Policy
CEBA

² <https://www.tcataction.org/consultation>

³ See CEBA’s letter to the GHG Protocol’s Independent Standards Board, May 2025. Available at https://ceba.org/wp-content/uploads/2025/05/CEBA_Letter-to-Greenhouse-Gas-Protocol-ISB_23-May-2025.pdf