



CRS

center for  
resource  
solutions

April 14, 2015

Sustainability Accounting Standards Board (SASB)  
75 Broadway, Suite 202  
San Francisco, CA 94111

**Re: Comments of Center for Resource Solutions (CRS) on Public Exposure Draft Standards-Consumption I**

To Whom It May Concern:

CRS appreciates this opportunity to comment on the January 2015 Exposure Draft Standards for Public Comment for Consumption I sectors, including Agricultural Products, Processed Foods, Non-Alcoholic Beverages, Alcoholic Beverages, Household & Personal Care Products, and Meat, Poultry, and Dairy.

**Background on CRS**

CRS is a 501(c)(3) nonprofit organization that creates policy and market solutions to advance sustainable energy. Since 1997, CRS has been instrumental in the development of landmark state, regional and national renewable energy and climate policies. CRS also administers the Green-e® programs. Green-e Energy is North America's leading independent consumer protection program providing certification and verification for renewable electricity and renewable energy certificates (RECs) in the U.S. voluntary market. In 2013, that program certified the majority of the U.S. voluntary renewable energy market and 89% of retail REC sales. Green-e Climate is a global retail standard for carbon offsets sold in the voluntary carbon market. Green-e Marketplace recognizes and verifies the claims of companies that use certified renewable energy and carbon offsets to reduce their impact. Stakeholder-driven standards supported by rigorous verification audits are a cornerstone of Green-e and enable CRS to provide independent third-party certification of environmental commodity transactions in voluntary markets. The Green-e environmental and consumer standards are overseen by an independent governance board of industry experts, including representatives from environmental nonprofits, consumer advocates, and purchasers. Our standards have been developed and are periodically revised through an open stakeholder process. Green-e program documents, including the standards, contract templates, and the annual verification report, are available at [www.green-e.org](http://www.green-e.org).

**Comments**

Comment 1

This comment applies to the following standards, topics, codes, and lines of disclosure:

- Household & Personal Care Products standard, Energy Management, CN0601-01, .04, Footnote 6, pg. 10;
- Agricultural Products standard, Energy Management, CN0101-03, .16, Footnote 13, pg. 14;
- Alcoholic Beverages standard, Energy Management, CN0202-03, .16, Footnote 11, pg. 13;
- Meat, Poultry, and Dairy standard, Energy Management, CN0102-03, .16, Footnote 11, pg. 14;

- Non-alcoholic Beverages standard, Energy Management & Fleet Fuel Consumption, CN0201-01, .04, Footnote 9, pg. 11; and
- Processed Foods standard, Energy Management & Fleet Fuel Consumption, CN0103-04, .16, Footnote 12, pg. 14.

The following footnote should be revised as shown in order to be accurate:

~~“SASB recognizes that RECs reflect the environmental attributes of renewable energy that have been introduced to the grid, and that a premium has been paid by the purchaser of the REC to enable generation of renewable energy beyond any renewable energy already in the grid mix, absent the market for RECs.”~~

RECs do not necessarily enable generation of renewable energy beyond existing renewable energy or beyond a business-as-usual baseline, though they do represent the environmental attributes of renewable energy and are critical to all renewable energy usage claims. For more information, see *The Legal Basis of Renewable Energy Certificates*.<sup>1</sup>

#### Comment 2

This comment applies to the following standards, topics, codes, and lines of disclosure:

- Household & Personal Care Products standard, Energy Management, CN0601-01, .05, pg. 10;
- Agricultural Products standard, Energy Management, CN0101-03, .17, pg. 14;
- Alcoholic Beverages standard, Energy Management, CN0202-03, .17, pg. 13;
- Meat, Poultry, and Dairy standard, Energy Management, CN0102-03, .17, pg. 14;
- Non-alcoholic Beverages standard, Energy Management & Fleet Fuel Consumption, CN0201-01, .05, pg. 11; and
- Processed Foods standard, Energy Management & Fleet Fuel Consumption, CN0103-04, .17, pg. 14.

Please update the version number of the Green-e Energy National Standard from v2.4 to v2.5.

#### Comment 3

This comment applies to the following standards, topics, codes, and lines of disclosure:

- Household & Personal Care Products standard, Energy Management, CN0601-01, .04-.05;
- Agricultural Products standard, Energy Management, CN0101-03, .16-.17;
- Alcoholic Beverages standard, Energy Management, CN0202-03, .16-.17;
- Meat, Poultry, and Dairy standard, Energy Management, CN0102-03, .16-.17;
- Non-alcoholic Beverages standard, Energy Management & Fleet Fuel Consumption, CN0201-01, .04-.05; and
- Processed Foods standard, Energy Management & Fleet Fuel Consumption, CN0103-04, .16-.17.

We would like to express general support for the language in these sections (apart from the footnote referenced in Comment 1 above), particularly that which emphasizes the importance of REC retention and ownership in all cases for renewable energy usage claims in the United States, as well as references to Green-e certification. Please let us know if we can provide any further support for these requirements as currently written.

<sup>1</sup> Jones, T. (2014) *The Legal Basis of Renewable Energy Certificates*. Center for Resource Solutions. Available online at: [http://www.resource-solutions.org/pub\\_pdfs/The%20Legal%20Basis%20for%20RECs.pdf](http://www.resource-solutions.org/pub_pdfs/The%20Legal%20Basis%20for%20RECs.pdf)

Thank you for your consideration of our comments and please contact me with any questions, for more information, to discuss further, or if we can otherwise be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to be 'T. Jones', with a stylized, cursive script.

Todd Jones  
Senior Manager, Policy and Climate Change Programs