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EARTHJUSTICE

July 25, 2025

VIA ELECTRONIC FILING

Brinda Westbrook-Sedgwick
Commission Secretary
Public Service Commission
of the District of Columbia
1325 G Street, NW, Suite 800
Washington, DC 20005

Re: **Formal Case No. 874,** ***In the Matter of the Gas Acquisition Strategies of District of Columbia Natural Gas, a Division of the Washington Gas Light Company***

Formal Case No. 1167, ***In the Matter of the Implementation of Electric and Natural Gas Climate Change Proposals***

Dear Brinda Westbrook-Sedgwick:

In response to the Commission's March 27, 2025 Notice of Inquiry in the above-referenced matters, Sierra Club respectfully submits comments prepared on their behalf by Cheryl Laskowski Consulting, attached hereto as **Attachment A**. Sierra Club respectfully requests that the Commission consider and adopt the recommendations contained therein.

Respectfully submitted,

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ATTACHMENT A

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July 25, 2025

Re: Formal Case No. 1167 — Comments in Response to Notice of Inquiry on GHG Emissions Reporting for WGL and Pepco

I submit the following comments on behalf of Sierra Club[1] in response to the Commission's March 27, 2025 Notice of Inquiry in Formal Case No. 1167, which seeks input on the development of minimum filing requirements for greenhouse gas (GHG) emissions reporting by Washington Gas Light Company (WGL) and Potomac Electric Power Company (Pepco).

The Commission's effort to strengthen emissions transparency is timely and essential. The District's ambitious climate emissions mandates and policy goals require clear, consistent, and comprehensive emissions tracking across all sectors, including utilities.

I submit these comments based on nearly 20 years of experience in greenhouse gas accounting and climate and clean energy policy. I served in technical and management roles at the California Air Resources Board for nine years, including three years of managing the state's Low Carbon Fuel Standard program (LCFS). I currently advise private and public organizations and agencies on climate compliance strategies.

Below, I offer responses to the Commission's questions, drawing on regulatory precedents and technical standards. I may refer to gas utilities but in general, the same standards can and should be applied to electric utilities as well.

[1] My comments are submitted in my capacity as a consulting expert retained on behalf of Sierra Club; however, my analysis reflects independent expertise.

(a)-(b) What are industry best practices and regulatory best practices from other jurisdictions for tracking GHG emissions in the natural gas supply chain / associated with power generation, transmission, and energy distribution to the District?

I. Complete Supply Chain Reporting

Best practices for tracking GHG emissions associated with natural gas / electricity supply chains include comprehensive analysis that accounts for emissions from extraction, processing, transmission, distribution, and end use.

Comprehensive GHG reporting, whether lifecycle or scope-based (including scope 1, 2, and 3 emissions) is important to fully understand a utility's emissions footprint. This is especially important for a utility engaged in fuel acquisition and delivery. Omitting parts of the supply chain can skew comparisons. For example, a vertically-integrated utility might appear to have higher emissions than a more segmented one, even if it is more efficient. Therefore, reporting emissions data across the supply chain allows more apples-to-apples comparison across utilities.

According to a S&P Global Commodity Insights article from 2022,[2] the vast majority of a gas distribution utility's emissions were from upstream and downstream sources (i.e., emissions associated with purchased power and end-use consumption). Electricity emissions also showed significant up- and downstream emissions, although to a lesser extent than gas.

The data from the S&P article were available because utilities are providing more comprehensive data publicly. The same report shows that from 2020 to 2022, there was a significant increase in aligning climate laws and policy goals with a utility's full emissions profile. Utilities across the country have begun reporting emissions across the supply

[2] Mulder, B., & Winston, K. (2022, March 29). *Feature: US power utilities begin adding Scope 3 emissions to climate goals*. S&P Global Commodity Insights. Retrieved July 21, 2025, from S&P Global website. https://www.spglobal.com/commodity-insights/en/news-research/latest-news/natural-gas/032922-feature-us-power-utilities-begin-adding-scope-3-emissions-to-climate-goals.

chain,[3] including Dominion Energy,[4] Sempra,[5] San Diego Gas and Electric,[6] and Con Edison.[7]

Additionally, failing to report across all scopes/stages would omit major emissions sources and could distort other analyses and affect emissions-based procurement or policy decisions. It also provides a better picture of all emissions associated with the utility, which helps inform the public and regulatory agencies.

For example, incorporating comprehensive GHG accounting is essential to accurately evaluate the cost-effectiveness and climate impact of non-pipeline alternatives (NPA).[8] However, their value may be underestimated unless emissions accounting fully captures the lifecycle impacts of traditional gas infrastructure.

II. Reporting with Best Available Data

Emissions reporting focuses on the activity data and emission factors of GHG emission sources. GHG reporting protocols do not require utilities to identify the specific source of every molecule of gas and trace it back to a particular well,[9] and physical commingling of gas in interstate pipelines is not a barrier to reporting. Additionally, claims that upstream emissions cannot be reported due to a lack of direct data are also inconsistent with guidance from well-established GHG protocols. While protocols encourage the use of direct measurements or facility-specific emission factors, lack thereof does not preclude reporting.

The GHG Protocol's Corporate Accounting and Reporting Standard states, "[i]n most cases, if source- or facility-specific emission factors are available, they are preferable to more

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[3] This comment letter did not evaluate the data sources and methodologies used for each organization's reporting, which may not include all emissions sources or recommended methodologies.
[4] Dominion Energy**.** *2023 Sustainability & Corporate Responsibility Report*. Retrieved July 18, 2025. https://sustainability.dominionenergy.com/SCR-Report-2023.pdf
[5] Sempra. *2023 Corporate Sustainability Report.* Retrieved July 18, 2025. https://www.sempra.com/sites/default/files/csr-2023/SEMPRA-2023-CSR-FINAL.pdf
[6] San Diego Gas & Electric Company. *Sustainability Report*. Retrieved July 17, 2025. https://www.sdge.com/sites/default/files/documents/SDG%26E%20Sustainability%20Report_0.pdf
[7] Consolidated Edison Company of New York, Inc. *Managing Our Emissions*. In *2023 Sustainability Report*. Retrieved July 17, 2025. https://lite.conedison.com/ehs/2023-sustainability-report/environment/managing-our-emissions/
[8] *Formal Case No. 1179, In the matter of the Investigation into Washington Gas Light Company's Strategically Targeted Pipe Replacement Program* ("Formal Case No. 1179"), Order No. 22003, rel. June 12, 2024.
[9] *Formal Case No. 844*, *In the Matter of the Gas Acquisition Strategies of District of Columbia Natural Gas, A Division of Washington Gas Light Company* ("*Formal Case No. 874*"), and *Formal Case No. 1167, In the Matter of the Implementation of Electric and Natural Gas Climate Change Proposals* ("*Formal Case No. 1167*"), Washington Gas Light Company, The Gas Procurement Working Report on the Minimum Criteria, at p. 8 (filed June 14, 2024).

generic or general emission factors,"[10] implying that while specific data is preferred, more generic factors are acceptable. The GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard specifically discusses primary and secondary data, noting that primary data (supplier-specific data) "provide better representation of the company's specific value chain activities," while secondary data (e.g., industry-average data) "allows companies to calculate emissions when data is unavailable or of insufficient quality."[11]

Even in regulatory programs, GHG emissions are routinely assigned to fuel volumes using average emissions factors. For example, in determining a fuel pathway's lifecycle carbon intensity (CI) score in the LCFS, applicants may use supplier-specific inputs if available or use Argonne's Greenhouse gases, Regulated Emissions, and Energy use in Technologies GREET model[12] of estimated carbon intensities.[13] While the supplier-specific data may be more accurate, the estimated data are often available at a regional level and/or are standardized based on the technology used. Lack of site-specific data does not preclude a fuel provider from participating in the LCFS, demonstrating some level of confidence in applying estimates for certain fuel pathways. If used in a regulatory context, estimates are likewise reasonable to apply to utility reporting.

Utilities should apply the most accurate and granular activity data and emission factors available. Many databases, like GREET, include emission factors by region, technology, and other factors. Therefore, utilities need not access confidential supplier information to begin reporting. Instead, they can use conservative and transparent assumptions based on regional averages, refining their estimates over time as supplier disclosures improve.

Finally, the purpose of comprehensive emissions reporting is to provide a complete picture of the utility's emissions profile, allowing comprehensive evaluation of BCA or other scenario planning. Even if certain emissions are reported elsewhere or by other entities, like a fuel supplier, all emissions related to a fuel supply chain are relevant to decision-making. Contrary to Washington Gas' assertions, such reporting would not be duplicative;[14]

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[10] Greenhouse Gas Protocol Initiative. *A Corporate Accounting and Reporting Standard (revised edition)* [PDF]. World Resources Institute & World Business Council for Sustainable Development. Retrieved July 18, 2025. https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

[11] Greenhouse Gas Protocol Initiative**.** *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*. World Resources Institute & WBCSD. https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf.

[12] Argonne National Laboratory. *GREET Model (Greenhouse gases, Regulated Emissions, and Energy use in Technologies)*. U.S. Department of Energy. https://greet.anl.gov/

[13] The regulatory agency overseeing LCFS, the California Air Resources Board, modifies the GREET model to a "CA-GREET" model that is a California-specific version for use in the LCFS.

[14] *Formal Case No. 874* and *Formal Case No. 1167*, Washington Gas Light Company, The Gas Procurement Working Group Report on the Minimum Criteria, at p. 12 (filed

to the contrary, accurate and consistent reporting using a standard protocol would enable the Commission to better distinguish different entities' emissions.

(c)-(d) To the Department of Energy and Environment ("DOEE"), how does the District account for both upstream and downstream GHG emissions in tracking emissions from natural gas / electric distribution system in the District?

As these questions were directed at DOEE, I do not have specific comment regarding those questions. However, Sierra Club reserves the right to provide responsive comment to DOEE's response to these questions in potential reply comments.

(e) – (f) Should the Commission require Washington Gas / Pepco to compare the emissions associated with its gas supply / electricity it delivers to the District's emissions-reduction targets and plans, including the Sustainable DC and Clean Energy DC plans and the Climate Commitment Act? If yes, should the Commission require Washington Gas to develop and file a plan to align its gas procurement with these targets and plans?

Yes**.**

I. Emissions Comparison with District Climate Laws and Goals

It is reasonable to require utilities to report their emissions in a way that can be compared to broader District goals and plans, including emission reduction mandates, as well as other categories of emissions in the District. Such benchmarking enables regulators and stakeholders to assess whether utility decisions are aligned with District policies and laws, and further allows regulators and stakeholders to identify where course correction may be needed as early as possible.

From a technical standpoint, comparing emissions from a utility to broader climate laws and policy goals is consistent with data the utilities already collect. As an example, utilities must report renewable energy purchases through Renewable Portfolio Standard (RPS) compliance filings. These data can be supplemented with other data or estimations as described in (a)-(b). So long as the reporting approach can be aligned with the District's method of reporting emissions, comparison would be feasible.

While the utility and District approaches will inherently have different levels of detail, by requiring utilities to disclose key data—including sources, methodologies, and emission factors—trends can be assessed over time. For example, if a utility implements an energy saving strategy, the District's energy consumption should also decline. In this context, it is not enough for a utility to document emissions from only a subset of fuel (e.g., certified

natural gas or renewable natural gas) without comparing those decisions to the overall decarbonization trajectory of the jurisdiction.

II. Plan Development and Review

Requiring the utilities to develop and submit climate-aligned plans would not only support accountability, but also serve as a valuable planning tool. Such plans would allow the Commission and utilities to better assess the benefits and tradeoffs of various strategies.

Other jurisdictions have adopted similar requirements. For example:

- California requires investor-owned utilities to submit Integrated Resource Plans (IRPs) under Senate Bill 350 (2015).[15] The plans must demonstrate how the utility's portfolio aligns with the state's GHG reduction and renewable energy goals. These IRPs are regularly updated and reviewed by the California Public Utilities Commission to assess alignment with evolving state targets, including transitioning to 100% clean energy by 2045.
- Massachusetts requires gas utilities to file Climate Compliance Plans every five years under the Department of Public Utilities' Order 20-80.[16] The plans must demonstrate how utilities intend to meet statutory climate goals and prohibit gas expansion unless NPAs have been evaluated.
- New York requires electric and gas utilities to file planning documents aligned with the State's 2019 Climate Leadership and Community Protection Act (CLCPA) goal to eliminate emissions from the electricity grid by 2040. In 2022, the New York State Public Service Commission issued an order requiring gas companies to file long-term system plans every three years that are consistent with the CLCPA, including at least one scenario with no new gas infrastructure.[17]
- Colorado's gas utilities are statutorily required by Senate Bill 21-264[18] to reduce greenhouse gas emissions by 4% by 2025 and 22% by 2030, compared to a 2015 baseline. To show how they are meeting those mandates, Colorado gas utilities were required to file clean heat plans starting in 2023, projecting how they planned to meet emissions reductions during the plan period.

These plans are typically updated every 2 to 5 years. This interval is reasonable because long-term procurement strategies generally do not change significantly year to year and

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[15] California Senate Bill 350 (de León, Chapter 547, 2015). https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201520160SB350

[16] Mass. D.P.U. 2023. *Department of Public Utilities Issues Order 20-80*.

[17] New York State Public Service Commission. (2022). *Order Adopting Gas System Planning Process (Case 20-G-0131)*.

[18] Colorado Senate Bill 21-264. (Hansen, 2021). https://leg.colorado.gov/bills/sb21-264

can take significant resources to develop and approve. However, the 2–5-year interval is still short enough to provide for regular review and realignment as new regulations or policies are put in place (e.g., zero-emission vehicle policies that significantly change grid demand trajectories). This frequency is in contrast with emissions reporting, which ideally occurs annually.

As with emissions reporting, aligning procurement strategies with climate laws and goals does not require perfect data or forecasting. It requires consistent methodology, transparent assumptions, and regular reporting. The Commission could adapt approaches used in other jurisdictions as a guide.

(g) Should the Commission require Washington Gas to estimate the volume and rate of upstream and downstream GHG emissions, including methane, associated with the gas it delivers to the District?

Yes. As described in (a)-(b), providing the emissions profile of the entire supply chain is essential for accurate reporting, tracking, and assessment of policy alternatives. Although upstream and downstream emissions occur outside the utility's direct physical operations, they are a direct result of its procurement decisions. Understanding and reporting on emissions across each utility's supply chain is consistent with comprehensive GHG accounting frameworks.

(h) – (i) Should the Commission require Washington Gas / Pepco to disclose the quantity and type of RNG, as well as the source and emissions intensity of hydrogen used in the District?

Yes. Transparent reporting on the quantity, source, and lifecycle carbon intensity (CI) of RNG and hydrogen is essential for evaluating the climate benefits and tradeoffs of alternative supply strategies. The emissions profile of both can vary widely depending on the feedstock and production pathway used.

For example, publicly available carbon intensity scores from the LCFS[19] show significant variation in hydrogen's lifecycle CI. Hydrogen produced from zero-CI electricity sources is 11 gCO2e/MJ, while hydrogen from grid-based electricity is 165 gCO2e/MJ. Hydrogen from fossil natural gas ranges from 105 to 201 gCO2e/MJ. Even within the same feedstock category, different production methods or origins of feedstock can lead to significant differences in GHG emissions. While this demonstrates the need for granular reporting regarding these fuels, the wide variability also calls into question the basic ability of these

[19] California LCFS Certified Carbon Intensities Table. Retrieved July 18, 2025. https://ww2.arb.ca.gov/resources/documents/lcfs-pathway-certified-carbon-intensities

fuels to assist Washington Gas in meeting the District's emissions reduction mandates and District policy goals.

Applying similar reporting requirements to Pepco ensures reporting consistency. Even if these fuels currently represent a small share of electric generation, establishing the expectation of disclosure supports transparency as their use scales over time. The Commission could adopt de minimis thresholds for reporting if volumes are sufficiently low compared to overall emissions.

(j) Should the Commission require Washington Gas to disclose gas leak and loss data, including data from the upstream and downstream segments of the supply chain, and to what extent is this data currently available?

Yes. Reporting of gas losses, including leakage, venting, and flaring across the production, transmission, and distribution system, is aligned with reporting a full emissions profile.

Methane, the primary component of natural gas, is 28-30 times more potent than CO_2 over a 100-year horizon (IPCC AR6, 2021), representing a significant potential liability in the gas system if unaccounted for in emissions reporting. Failing to include these losses risks undermining emissions reduction efforts and achieving climate goals, and could significantly skew comparative analysis, e.g., between pipeline infrastructure and NPAs.

There is a well-established scientific and regulatory foundation for reporting these emissions. Alvarez et al. 2018[20] found that supply chain emissions were 60% higher than the U.S. Environmental Protection Agency (EPA) estimate in 2015. The United Nations Intergovernmental Panel on Climate Change ("IPCC") Guidelines[21] and EPA Greenhouse Gas Reporting Program (Subpart W),[22] the U.S. Methane Emissions Reduction Action Plan,[23] and the GHG Protocol's Corporate Accounting and Reporting Standard[24] emphasize the importance of including leakage and losses at all stages of the gas supply chain, and IPCC and EPA provide emissions estimation approaches. Additionally, GREET can include methane leakage rates for different natural gas systems.

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[20] Ramón A. Alvarez *et al*. Assessment of methane emissions from the U.S. oil and gas supply chain. *Science* 361,186-188(2018). DOI:10.1126/science.aar7204

[21] Intergovernmental Panel on Climate Change. (2019). *Fugitive emissions from oil and natural gas systems* (2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Vol. 2, Ch. 4). https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/2_Volume2/19R_V2_4_Ch04_Fugitive_Emissions.pdf

[22] https://www.ecfr.gov/current/title-40/chapter-I/subchapter-C/part-98/subpart-W

[23] https://bidenwhitehouse.archives.gov/wp-content/uploads/2021/11/US-Methane-Emissions-Reduction-Action-Plan-1.pdf

[24] Greenhouse Gas Protocol Initiative. *A Corporate Accounting and Reporting Standard (revised edition)* [PDF]. World Resources Institute & World Business Council for Sustainable Development. Retrieved July 18, 2025. https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

Where information is available on extraction location and methane emission rates, that information should be disclosed and quantified. For example, if the utility can document that its gas is sourced from a specific basin, basin level EIA data may be applicable.[25]

As discussed elsewhere in this letter, the absence of specific data should not preclude estimation. Established methodologies exist to reasonably estimate upstream emissions. Excluding emissions effectively treats them as zero. A lack of specific data should be noted and replaced wtih a reasonable estimate.

The distinction sometimes drawn between "procurement" and "distribution" is not meaningful for GHG reporting purposes. Procurement includes the decision to source the fuel, which has an upstream emissions profile. While distribution system leaks may be reported in separate filings, comprehensive utility emissions reporting across both categories is a best practice when used to support policy analyses.

Additionally, some utilities may argue that reserve margins are not designed to account for leaks. That may be true operationally, but GHG emissions reporting is about quantifying emissions, regardless of whether the methane is reflected in the reserve margin.

(l)-(m) Should the Commission require Washington Gas to demonstrate whether and how its procurement-related emissions are aligned with the District's climate commitments? Should the Commission require Washington Gas to regularly report on progress in aligning gas procurement with the District's climate goals and what metrics should be used?

Yes. Please refer to the response to (e)-(f), which includes the rationale and precedent for requiring utilities to compare and plan for alignment with the District's emissions reduction mandates and policy goals.

(n–o) Should the Commission require Washington Gas to solicit input from stakeholders regarding gas procurement and emissions performance, and should materials documenting those efforts be included in future reports?

Perhaps. While the exact outreach strategy that may be appropriate is not discussed here, transparency and accountability are foundational principles of credible GHG reporting.

Providing the underlying data and methodologies is essential for enabling meaningful oversight and technical review. GHG emissions disclosure is not about providing a one-time, overall GHG emissions value, it is about the assumptions, methods, and data sources used to generate those estimates; how those estimates change over time; and

[25] U.S. Energy Information Administration. (2014). *Today in Energy:* EIA tracks oil and natural gas production by both surface location and geologic formation. https://www.eia.gov/todayinenergy/detail.php?id=18751

what policies affect the estimates. A single point-in-time emissions report cannot capture the effect of policies. Instead, consistent reporting enables an ongoing evaluation of policies.

To ensure accountability, the information reported by the utility must be sufficiently detailed to allow regulators, experts, and other stakeholders to compare emissions and policies over time. Providing detailed information publicly allows the public to ensure the credibility and relevance of the data reported. Moreover, as emission factors, data availability, and data quality evolve, it is important to understand any changes affecting emissions over time.

For example, the IPCC has periodically updated the 100-year global warming potentials (GWP) of major GHG in its assessment reports (AR), including AR4, AR5, and AR6.[26] If reporting entities use different GWP versions, or even a different time horizon (e.g. 20 years), the same fuel could result in significantly different reported emissions. Likewise, advances in emissions estimation methodologies may result in a change in emissions without any change in activity data. It is important to separate intentional decisions from methodological changes affecting GHG emissions. Ideally, the utility would align emission factors, to the extent feasible, with the District in order to facilitate comparisons.

It may be important to the Commission or the District to have unredacted information for certain analyses or comparisons; however, transparency does not mean every data point must be made public. Confidential business information (CBI) protections are standard practice in both regulatory and voluntary reporting frameworks. However, CBI must be appropriately parsed such that only information that legitimately triggers confidentiality concerns is withheld from the public. Even so, agencies have procedures for redacting or anonymizing data while still allowing for public review of methodologies and results. The Commission can work with the utility to ensure that proprietary information is protected, while still making the overall emissions methodology and key assumptions publicly accessible.

Additionally, third-party verification can be used to ensure the integrity of data without publicly disclosing all data. Third-party verification allows an eligible firm ("verifier") to review a company's detailed reporting to ensure it meets certain requirements. Eligibility generally includes certification to ensure that the verifier understands the methodologies

[26] The Greenhouse Gas Protocol summarizes the IPCC GWP values in AR4, AR5, and AR6: https://ghgprotocol.org/sites/default/files/2024-08/Global-Warming-Potential-Values%20%28August%202024%29.pdf.

and data being reviewed and that the verifier has no conflict of interest with the company. Below are examples of reporting and verification approaches.

The California LCFS provides documentation on the models and emission factors used in its standard CI assessments (called "Tier 1" pathways)[27] and provides more detailed information through a public review process of CI assessments using site-specific data (called "Tier 2" pathways).[28] Detailed, pathway-specific data are verified by a certified third party annually. Additionally, the California Air Resources Board (CARB) publishes the CI score for each certified pathway publicly.[29]

California's Mandatory Reporting Regulation requires annual GHG emissions reporting for the largest emitters in the state. Reporting entities must include facility-level emissions data, fuel consumption, and estimation methodologies annually, which are verified by a certified third party. CARB publishes facility-level GHG emissions data publicly.[30]

(p) Should Washington Gas provide documentation of any investments in carbon offset programs, methane capture technologies, or other innovative practices designed to mitigate climate impacts from its gas procurement activities?

Yes. Washington Gas should provide full detail on all activities and investments it claims reduces emissions. These claims should be disclosed separately from direct emissions data and include information such as project details, methodologies, assumptions, and accounting protocols used.

However, it is important to note that carbon offsets do not reduce the utility's actual emissions. Rather, it counterbalances them through funding external projects that reduce or sequester emissions. Offsets may be more cost effective or the only option where direct reductions are infeasible, but they should be separately reported. Additionally, the quality of voluntary offsets varies significantly, so disclosing the project details and verification standard would provide transparency.

Similarly, claims of avoided emissions (sometimes referred to as Scope 4) should be treated with caution. These are hypothetical reductions based on a counterfactual scenario and are not currently recognized in the GHG Protocol. While avoided emissions

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[27] Tier 1 pathways use standardized and well-established methodologies and emission factors, including CA-GREET. The models are available at https://ww2.arb.ca.gov/resources/documents/lcfs-life-cycle-analysis-models-and-documentation.

[28] Tier 2 pathways allow site-specific information, which requires public posting for 10 business days. Materials, including public comments and responses, are posted at https://ww2.arb.ca.gov/resources/documents/lcfs-pathways-requiring-public-comments. CBI is redacted.

[29] California LCFS Certified Carbon Intensities Table. https://ww2.arb.ca.gov/resources/documents/lcfs-pathway-certified-carbon-intensities

[30] https://ww2.arb.ca.gov/mrr-data.

are used in certain regulatory contexts, including the LCFS, they rely on assumptions that may be specific to a specific jurisdiction or policy. Therefore, the assumptions used in one framework may not be applicable in others, and the resulting avoided emissions can vary widely.[31]

Therefore, any claims related to emissions reductions, including those achieved through offsets, avoided emissions, or innovative technologies, should be fully documented and separately reported to allow for independent evaluation. This would also enable more accurate comparison with the District's emissions reporting.

(q) – (r) Should Washington Gas be required to provide year-on-year comparative metrics for all emissions reporting? Should Washington Gas be required to report year-on-year emissions estimates across all sources, not just certified or low-emissions gas?

Yes. Consistent, ongoing emissions tracking is a key element of GHG reporting and is essential for evaluating progress toward the District's climate laws and policy goals. Without comparable annual data, it is difficult to know whether emissions are changing consistently are a result of short-term variability. For example, Washington State has renewable energy goals and relies heavily on hydropower. However, annual precipitation changes can distort progress toward the overall energy goals. Only through long-term reporting can trends be seen.

Likewise, with more frequent reporting, trends may be noticeable earlier. This would allow the Commission and public to monitor how policies may be affecting emissions and enable early intervention where warranted.

As noted in (e), reporting should include all sources of emissions, not just cleaner energy sources. Without the full emissions profile, a utility's clean energy procurement cannot be contextualized. For example, clean energy volumes may increase one year, but knowing whether all energy demand increased or decreased is critical to evaluating the progress toward decarbonization. To determine progress in other programs, comprehensive data is required. For example, LCFS reports not only the low-carbon fuel volumes but also fossil fuel volumes, to allow evaluation of whether the annual CI reduction has been achieved. Likewise, RPS standards can only be assessed by understanding the full energy mix, whether fossil-based or renewable. Reporting should not be overly onerous. Utilities

[31] The LCFS included avoided emissions accounting as a result of legislative direction in SB 1383 and applied to specific fuel pathways (2016). Additionally, a 2025 Institute for Policy Integrity report "Quantifying and Valuing GHG Emissions Impacts from Non-Pipeline Alternatives" suggests that NPAs may include an estimation of avoided methane, they caveat that "regulators may not yet be able to draw on well-established methods [for determining the counterfactual]".

already have information on energy procured, used, and sold. Upstream and downstream emissions will generally follow a standard methodology that can largely be automated using spreadsheets or other approaches. Default or regional estimates can be used if supplier-specific information is unavailable.

As noted elsewhere, many regulatory programs require annual reporting for compliance, and many companies voluntarily report emissions regularly.

(s) Please describe any additional metrics or reporting requirements that intervenors believe are necessary to track GHG emissions in the natural gas and electric supply chains.

In addition to annual emissions reporting, the Commission should consider requiring utilities to disclose key supporting metrics that enhance transparency and integrity.

1. The Commission may consider applying tracking and disclosure of environmental attributes to avoid double-counting. The Commission could require companies to attest in writing that any attributes are not accounted for elsewhere (as in the LCFS) and/or require the use and disclosure of registries that track attributes and their retirement.
2. Third-party verification can support credibility of reported emissions and reduce the burden on the Commission and District to ensure reporting integrity. Verification should be conducted by an accredited entity using an established protocol.
3. Reporting of marginal emission factors may improve the accuracy of BCA and NPAs. Marginal emissions better reflect the effect of incremental changes in supply and demand.

CERTIFICATE OF SERVICE

I hereby certify that on this July 25th, 2025, a copy of the foregoing was served on the following parties by electronic mail:

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