



March 13, 2019

Mr. Brent J. Fields
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: File No. 4-741, Rulemaking Petition on Biomass and Climate Disclosures (Petition requesting for guidance to ensure that issuers manufacturing and using biomass-based fuels and products engage in comparable disclosures regarding greenhouse gas emissions that are informative to investors and not materially misleading)

Dear Mr. Fields:

As a co-signer to the petition submitted to the Securities and Exchange Commission (SEC) on February 27, 2019, requesting that SEC issue guidance under regulation S-K regarding how companies should disclose information about emissions of greenhouse gases from manufacturing and use of biomass-based fuels and products (the Petition), we hereby submit the attached supporting materials, identified as Exhibits A-C, to the Petition's docket. We request that the SEC review the attached supporting materials as part of its consideration of the Petition.

The supporting materials are:

- Exhibit A: Memorandum titled "Climate Consequences of Current Carbon Accounting Practices for Bioenergy, Focus on Wood pellet Manufacturer Enviva," by *As You Sow*;
- Exhibit B: Report titled "Clear Cut: Wood Pellet Production, the Destruction of Forests, and the Case for Environmental Justice," by Rachel Carson Council; and
- Exhibit C: Report titled "Dirty Deception: How the Wood Biomass Industry Skirts the Clean Air Act" by Environmental Integrity Project

We believe that the supporting materials illustrate the complexity of biomass energy production and demonstrate the critical need for SEC guidance on disclosure of greenhouse gas emission data and metrics from the biomass industry. Given the complexity of the issue, investors will benefit greatly from SEC guidance to help the biomass industry substantiate any claims of emissions levels and related climate benefits.

Thank you for your consideration of the Petition and the attached supporting Exhibits.

Sincerely,

Sylvia Wu
Staff Attorney, *As You Sow*