

Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

June 15, 2022

RE: RIN 3235-AM87; The Enhancement and Standardization of Climate-Related Disclosures for Investors; File Number S7-10-22

Dear Madam Secretary:

Thank you for the opportunity to respond to the Securities and Exchange Commission's proposed rule amendments, "The Enhancement and Standardization of Climate-Related Disclosures for Investors." Founded in 1984, SCS Global Services is a global leader in third-party environmental and sustainability verification, certification, auditing, testing, and standards development. Our programs span a cross-section of industries, recognizing achievements in natural resource management, green building, product manufacturing, food and agriculture, supply chains, climate mitigation and more. Headquartered in Emeryville, California, SCS has representatives and affiliate offices throughout the Americas, Asia/Pacific, Europe and Africa. Our broad network of auditors are experts in their fields, and the company is a trusted partner to companies, agencies and advocacy organizations due to its dedication to quality and professionalism. SCS is a chartered Benefit Corporation, reflecting its commitment to socially and environmentally responsible business practices.

Of particular relevance to the SEC proposed rule amendments for climate-related disclosures, SCS is a global leader in third-party validation and verification of GHG inventories, carbon credits and ESG for various industries. We are accredited to perform services under numerous internationally recognized programs, such as the State of California's Cap-and-Trade Program, the California Low Carbon Fuel Standards, Verra, International Sustainability and Carbon Certification (ISSC), PAS 2060, and the Carbon Disclosure Project. SCS was named Best Verification Company in 2021 by Environmental Finance in its Annual Market Rankings.

Please find our comments to the sections of the document in the table below citing first the associated Request for Comment number in your document, the page number on



your document, the question(s) asked by the SEC, and the SCS Global Services Response/Comment.

SEC Request for Comment No.	SEC Page Number	Question	Comments
3	53	<p>Should we model the Commission’s climate-related disclosure framework in part on the framework recommended by the TCFD, as proposed? Would alignment with the TCFD help elicit climate-related disclosures that are consistent, comparable, and reliable for investors? Would alignment with the TCFD framework help mitigate the reporting burden for issuers and facilitate understanding of climate-related information by investors because the framework is widely used by companies in the United States and around the world? Are there aspects of the TCFD framework that we should not adopt? Should we instead adopt rules that are based on a different third-party framework? If so, which framework? Should we base the rules on something other than an existing third-party framework? (PAGE 53)</p>	<p>TCFD is the most widely used reporting guidance globally for reporting risks to climate change. and if the SEC is only interested in the financial risk related to the issuer, then TCFD is likely the best model to follow. If the SEC mission is to also ensure fairness in the overall market and society, and there are some risks that a company causes to the larger environment and society that would not financially impact the issuer (at least in the short to medium term), then a more complete model (double materiality) of material external impacts should be used.</p>
24	89	<p>If a registrant has used carbon offsets or RECs, should we require the registrant to disclose the role that the offsets or RECs play in its overall strategy to reduce its net carbon emissions, as proposed? Should the proposed definitions of carbon offsets and RECs be clarified or expanded in any way? Are there specific considerations about the use of carbon offsets or RECs that we should require to be disclosed in a registrant’s discussion regarding how climate-related factors have impacted its strategy, business model, and outlook? (PAGE 89)</p>	<p>Regarding RECs, offsets, or other renewable energy purchasing mechanisms, it is recommended that there is disclosure of their role as applied to the inventory. It is recommended that current established practices of GHG inventory preparation and reporting present in the WRI GHG Protocol are adopted, including existing quality requirements for RECs, offsets, and other renewable energy purchasing mechanisms.</p>

94	175	<p>Should we require a registrant to disclose its GHG emissions both in the aggregate, per scope, and on a disaggregated basis for each type of greenhouse gas that is included in the Commission’s proposed definition of “greenhouse gases,” as proposed? Should we instead require that a registrant disclose on a disaggregated basis only certain greenhouse gases, such as methane (CH4) or hydrofluorocarbons (HFCs), or only those greenhouse gases that are the most significant to the registrant? Should we require disaggregated disclosure of one or more constituent greenhouse gases only if a registrant is obligated to separately report the individual gases pursuant to another reporting regime, such as the EPA’s greenhouse gas reporting regime or any foreign reporting regime? If so, should we specify the reporting regime that would trigger this disclosure?</p>	<p>It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. Regarding emission disclosures, it is recommended to follow the reporting practices of the WRI GHG Protocol, which requires disclosure at both an aggregate level in tCO2e per scope and disaggregated per gas in both tCO2e and tonnes of each gas.</p>
97	176	<p>Should we require a registrant to disclose its total Scope 1 emissions and total Scope 2 emissions separately for its most recently completed fiscal year, as proposed? Are there other approaches that we should consider? (PAGE 176)</p>	<p>(Please Note: We have combined the answers for questions 94 and 97)</p>
98	176	<p>Should we require a registrant to disclose its Scope 3 emissions for the fiscal year if material, as proposed? Should we instead require the disclosure of Scope 3 emissions for all registrants, regardless of materiality? Should we use a quantitative threshold, such as a percentage of total GHG emissions (e.g., 25%, 40%, 50%) to require the disclosure of Scope 3 emissions? If so, is there any data supporting the use of a particular percentage threshold? Should we require registrants in particular industries, for which Scope 3 emissions are a high percentage of total GHG emissions, to disclose Scope 3 emissions?</p>	<p>Scope 3 emissions should only be reported if they are material, which is recommended to define material as any category that is greater than 5% of the overall carbon footprint.</p>

99	176	<p>Should we require a registrant that has made a GHG emissions reduction commitment that includes Scope 3 emissions to disclose its Scope 3 emissions, as proposed? Should we instead require registrants that have made any GHG emissions reduction commitments, even if those commitments do not extend to Scope 3, to disclose their Scope 3 emissions? Should we only require Scope 3 emissions disclosure if a registrant has made a GHG emissions reduction commitment that includes Scope 3 emissions?</p>	<p>Scope 3 emissions are in most cases the largest of the three scopes and should be reported for all companies regardless of whether or not they have made a GHG reduction commitment.</p>
100	176	<p>Should Scope 3 emissions disclosure be voluntary? Should we require Scope 3 emissions disclosure in stages, e.g., requiring qualitative disclosure of a registrant's significant categories of upstream and downstream activities that generate Scope 3 emissions upon effectiveness of the proposed rules, and requiring quantitative disclosure of a registrant's Scope 3 emissions at a later date? If so, when should we require quantitative disclosure of a registrant's Scope 3 emissions?</p>	<p>No, Scope 3 emissions are in most cases the largest of the three scopes and should be required to be reported for all companies; however it should be a phased in approach as proposed and beginning with Scope 1 and 2 emissions in the first year and scope 3 at a later date, such as the second year.</p>
103	177	<p>Should the proposed rules include a different standard for requiring identification of the categories of upstream and downstream emissions, such as if those categories of emissions are significant to total GHG emissions or total Scope 3 emissions? Are there any other categories of, or ways to categorize, upstream or downstream emissions that a registrant should consider as a source of Scope 3 emissions? For example, should we require a registrant to disclose Scope 3 emissions only for categories of upstream or downstream activities over which it has influence or indirect control, or for which it can quantify emissions with reasonable reliability? Are there any proposed categories of upstream or downstream emissions that we should exclude as sources of Scope 3 emissions?</p>	<p>The GHG Protocol should be followed when determining the scope 3 categories. This should be applied consistently across all companies. All relevant scope 3 categories that meet the definition of material should be included in a company's scope 3 assessment.</p>

104	177	<p>Should we, as proposed, allow a registrant to provide their own categories of upstream or downstream activities? Are there additional categories, other than the examples we have identified, that may be significant to a registrant's Scope 3 emissions and that should be listed in the proposed rule? Are there any categories that we should preclude, e.g., because of lack of accepted methodologies or availability of data? Would it be useful to allow registrants to add categories that are particularly significant to them or their industry, such as Scope 3 emissions from land use change, which is not currently included in the Greenhouse Gas Protocol's Scope 3 categories? Should we specifically add an upstream emissions disclosure category for land use?</p>	<p>The GHG Protocol should be followed when determining the scope 3 categories. This should be applied consistently across all companies. All relevant scope 3 categories that meet the definition of material should be included in a company's scope 3 assessment. A consistent standard must be used for all companies to have any significance to the reported emissions.</p>
106	178	<p>Should we require a registrant that is required to disclose its Scope 3 emissions to describe the data sources used to calculate the Scope 3 emissions, as proposed? Should we require the proposed description to include the use of: (i) emissions reported by parties in the registrant's value chain, and whether such reports were verified or unverified; (ii) data concerning specific activities, as reported by parties in the registrant's value chain; and (iii) data derived from economic studies, published databases, government statistics, industry associations, or other third-party sources outside of a registrant's value chain, including industry averages of emissions, activities, or economic data, as proposed? Are there other sources of data for Scope 3 emissions the use of which we should specifically require to be disclosed? For purposes of our disclosure requirement, should we exclude or prohibit the use of any of the proposed specified data sources when calculating Scope 3 emissions and, if so, which ones?</p>	<p>It is not recommended to require a registrant to disclose the Scope 3 data sources, however it is recommended to require a registrant to disclose if the inventory is verified or unverified. The registrant shall report any assumptions, estimations, extrapolations used in place of primary data.</p>

111	182	<p>Should we require the disclosed GHG intensity to be expressed in terms of metric tons of CO2e per unit of production, as proposed? Would such a requirement facilitate the comparability of the disclosure? Should we require a different economic output measure of GHG intensity and, if so, which measure? For example, should GHG intensity be expressed in terms of metric tons of CO2e per number of employees? Should we require the GHG intensity to be expressed per unit of production relevant to the registrant's business (rather than its industry)? Is further guidance needed on how to comply with the proposed requirement? Would requiring GHG intensity to be expressed in terms of metrics tons of CO2e per unit of production require disclosure of commercially sensitive or competitively harmful information?</p>	<p>Not all reporting companies will be production companies, so an intensity of per unit of production would not work. Reporting emissions on an intensity basis is a must, but it should be up to the individual companies as to what they use as the output measure, as long as they are transparent on what was used and why.</p>
115	202	<p>Should we require a registrant to disclose the methodology, significant inputs, and significant assumptions used to calculate its GHG emissions metrics, as proposed? Should we require a registrant to use a particular methodology for determining its GHG emission metrics? If so, should the required methodology be pursuant to the GHG Protocol's Corporate Accounting and Reporting Standard and related standards and guidance? Is there another methodology that we should require a registrant to follow when determining its GHG emissions? Should we base our climate disclosure rules on certain concepts developed by the GHG Protocol without requiring a registrant to follow the GHG Protocol in all respects, as proposed? Would this provide flexibility for registrants to choose certain methods and approaches in connection with GHG emissions determination that meet the particular circumstances of their industry or business or that emerge along with developments in GHG emissions methodology as long as they are transparent about the methods and underlying assumptions used? Are there adjustments that should be made to the proposed methodology disclosure requirements that would provide flexibility for registrants while providing sufficient comparability for investors? (PAGE 202)</p>	<p>It is recommended that the SEC rulemaking focuses on transparency wherever possible, in addition to adopting existing frameworks for GHG inventory preparation, reporting, and verification. It is recommended that the SEC rulemaking adopt the GHG Protocol in its entirety for inventory preparation and reporting. In addition, it is recognized that the GHG Protocol does already allow flexibility in key areas of the standard such as calculation methods and emission factor selections which may affect comparability. Key assumptions and methodologies should be disclosed that have material impacts upon the inventory totals.</p>

120	204	Should we require a registrant to disclose its operational boundaries, as proposed? Should we require a registrant to discuss its approach towards the categorization of emissions (e.g., as direct or indirect emissions) and emissions sources (e.g., stationary or mobile) when describing its operational boundaries, as proposed?	Yes, this should be required for all points as this is best practice for disclosure.
123	205	Should we require a registrant to be consistent in its use of its organizational and operational boundaries once it has set those boundaries, as proposed? Would the proposed requirement help investors to track and compare the registrant's GHG emissions over time?	No, this is not necessary. Refer to the GHG Protocol for recalculations of baseline info, etc. As companies grow through acquisitions, mergers etc. the organizational and operational boundaries will change.
124	205	Should we require a registrant to disclose the methodology for calculating the GHG emissions, including any emission factors used and the source of the emission factors, as proposed? Should we require a registrant to use a particular set of emission factors, such as those provided by the EPA or the GHG Protocol?	The methodology for calculating the GHG emissions should be disclosed. It is not necessary to disclose the actual emission factors used, but the source of the emission factors is of value.
126	206	Should we require a registrant to disclose, to the extent material, any use of third-party data when calculating its GHG emissions, regardless of the particular scope of emissions, as proposed? Should we require the disclosure of the use of third-party data only for certain GHG emissions, such as Scope 3 emissions? Should we require the disclosure of the use of third-party data for Scope 3 emissions, regardless of its materiality to the determination of those emissions? If a registrant discloses the use of third-party data, should it also be required to identify the source of such data and the process the registrant undertook to obtain and assess the data, as proposed?	Yes. Third-party data used in the calculation of GHG emissions should be disclosed.

127	Should we require a registrant to disclose any material change to the methodology or assumptions underlying its GHG emissions disclosure from the previous year, as proposed? If so, should we require a registrant to restate its GHG emissions data for the previous year, or for the number of years for which GHG emissions data has been provided in the filing, using the changed methodology or assumptions? If a registrant's organizational or operational boundaries, in addition to methodology or assumptions, change, to what extent should we require such disclosures of the material change, restatements or reconciliations? In these cases, should we require a registrant to apply certain accounting standards or principles, such as FASB ASC Topic 250, as guidance regarding when retrospective disclosure should be required?	Yes. Any material changes to the methodology or assumptions made over previous year should be disclosed.
129	When determining the materiality of its Scope 3 emissions, or when disclosing those emissions, should a registrant be required to include GHG emissions from outsourced activities that it previously conducted as part of its own operations, as reflected in the financial statements for the periods covered in the filing, in addition to emissions from activities in its value chain, as proposed? Would this requirement help ensure that investors receive a complete picture of a registrant's carbon footprint by precluding the registrant from excluding emissions from activities that are typically conducted as part of operations over which it has ownership or control but that are outsourced in order to reduce its Scopes 1 or 2 emissions? Should a requirement to include outsourced activities be subject to certain conditions or exceptions and, if so, what conditions or exceptions?	Emissions from outsourced activities should already be captured in scope 3 emissions.
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132	208	<p>Should we require a registrant to follow a certain set of published standards for calculating Scope 3 emissions that have been developed for a registrant's industry or that are otherwise broadly accepted? For example, should we require a registrant in the financial industry to follow PCAF's Global GHG Accounting & Reporting Standard for the Financial Industry when calculating its financed emissions within the "Investments" category of Scope 3 emissions? Are there other industry-specific standards that we should require for Scope 3 emissions disclosure? Should we require a registrant to follow the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard if an industry-specific standard is not available for Scope 3 emissions disclosure? If we should require the use of a third-party standard for Scope 3 emissions reporting, or any other scope of emissions, how should we implement this requirement?</p>	<p>The GHG Protocol's Corporate Value chain (scope 3) should be required with a default to an industry standard if one exists.</p>
135	232	<p>Should we require accelerated filers and large accelerated filers to obtain an attestation report covering their Scope 1 and Scope 2 emissions disclosure, as proposed? Should we require accelerated filers and large accelerated filers to obtain an attestation report covering other aspects of their climate-related disclosures beyond Scope 1 and 2 emissions? For example, should we also require the attestation of GHG intensity metrics, or of Scope 3 emissions, if disclosed? Conversely, should we require accelerated filers and large accelerated filers to obtain assurance covering only Scope 1 emissions disclosure? Should any voluntary assurance obtained by these filers after limited assurance is required be required to follow the same attestation requirements of Item 1505(b)-(d), as proposed? (PAGE 232)</p>	<p>It is recommended that the SEC require independent, third-party verification of any required or optional climate and other sustainability metric disclosures. This will ensure accuracy and completeness of reported metrics across entities and provide an increased level of confidence to the end users of the disclosures.</p>

139	233	<p>Should we require accelerated filers and large accelerated filers to initially include attestation reports reflecting attestation engagements at a limited assurance level, eventually increasing to a reasonable assurance level, as proposed? What level of assurance should apply to the proposed GHG emissions disclosure, if any, and when should that level apply? Should we provide a one fiscal year transition period between the GHG emissions disclosure compliance date and when limited assurance would be required for accelerated filers and large accelerated filers, as proposed? Should we provide an additional two fiscal year transition period between when limited assurance is first required and when reasonable assurance is required for accelerated filers and large accelerated filers, as proposed? (PAGE 233)</p>	<p>It is recommended that the SEC require limited level of assurance at a minimum for all required or optional climate and other sustainability metric disclosures. The SEC should encourage reporting entities to seek a reasonable level of assurance at their discretion and when appropriate based on their expertise and experience.</p>
141	234	<p>Under prevailing attestation standards, “limited assurance” and “reasonable assurance” are defined terms that we believe are generally understood in the marketplace, both by those seeking and those engaged to provide such assurance. As a result, we have not proposed definitions of those terms. Should we define “limited assurance” and “reasonable assurance” and, if so, how should we define them? Would providing definitions in this context cause confusion in other attestation engagements not covered by the proposed rules? Are the differences between these types of attestation engagements sufficiently clear without providing definitions? (PAGE 234)</p>	<p>It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. As such, it is recommended that the SEC rulemaking align with ISO 14064-3 in defining limited versus reasonable levels of assurance.</p>

143	237	<p>(c) PCAOB auditing standards apply to the audit of a registrant's financial statements. If GHG emissions disclosure is included in a supplemental schedule to the financial statements, should we allow other auditing standards to be applied? If so, which ones? What, if any, additional guidance or revisions to such standards would be needed in order to apply them to the audit of GHG emissions disclosure?</p>	<p>The currently proposed standards include only financial accounting organizations (PCAOB, AICPA, IAASB) whereas ISO 14064-3 and derivative works are either required or acceptable methods for verification by all of the major voluntary and regulatory reporting schemes (CDP, The Climate Registry and regional regulatory programs in California, Washington State, Oregon and Canadian Provinces). There is a robust framework of organizations that have specialized in GHG accounting and verification through this framework. Due to its wide adoption throughout industry, it is recommended that ISO 14065 and ISO 14064-3 are recognized as an acceptable framework for verification of GHG information required by the proposed SEC rules. Failure to include the ISO standards would be exclusionary to established industry best practices and limit the pool of expertise capable to deliver verification services for GHG metrics at a time with increased demand for these services.</p>
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144	<p>Should we require a registrant to obtain a GHG emissions attestation report that is provided by a GHG emissions attestation provider that meets specified requirements, as proposed? Should one of the requirements be that the attestation provider is an expert in GHG emissions, with significant experience in measuring, analyzing, reporting, or attesting to GHG emissions, as proposed? Should we specify that significant experience means having sufficient competence and capabilities necessary to: (a) perform engagements in accordance with professional standards and applicable legal and regulatory requirements and (b) enable the service provider to issue reports that are appropriate under the circumstances, as proposed? Should we instead require that the GHG emissions attestation provider have a specified number of years of the requisite type of experience, such as 1, 3, 5, or more years? Should we specify that a GHG emissions attestation provider meets the expertise requirements if it is a member in good standing of a specified accreditation body that provides oversight to service providers that apply attestation standards? If so, which accreditation body or bodies should we consider (e.g., AICPA)? Are there any other requirements for the attestation provider that we should specify? Instead, should we require a GHG emissions attestation provider to be a PCAOB-registered audit firm? (PAGE 244)</p>	
244		<p>It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. Currently existing frameworks for GHG verification (including competency and oversight) include accreditation to ISO 14065 & ISO 14064-3 and should be the foundation for SEC rule requirements. GHG competency involves understanding at multiple levels of expertise including general GHG accounting practices, the specific scheme requirements, and the commercial/industrial sectors under audit. The ISO series of standards address competency at all of these levels and accreditation to these standards provides an existing framework for determining competency requirements. The currently proposed standards referenced in the draft rulemaking directly reference only financial accounting organizations (PCAOB, AICPA, IAASB) whereas ISO 14064-3 and derivative works are either required or acceptable methods for verification by all of the major voluntary and regulatory reporting schemes (CDP, The Climate Registry and regional regulatory programs in California, Washington State, Oregon and Canadian Provinces). There is a robust framework of organizations that have specialized in GHG accounting and verification through this framework and have been operational in this discipline for many years. Due to its wide adoption throughout industry, it is recommended that ISO 14065 and ISO 14064-3 are recognized as an</p>

145	244	<p>Is additional guidance needed with respect to the proposed expertise requirement? Should we instead include prescriptive requirements related to the qualifications and characteristics of an expert under the proposed rules? For example, should we include a provision that requires a GHG emissions attestation provider that is a firm to have established policies and procedures designed to provide it with reasonable assurance that the personnel selected to provide the GHG attestation service have the qualifications necessary for fulfillment of the responsibilities that the GHG emissions attestation provider will be called on to assume, including the appropriate engagement of specialists, if needed? (PAGE 244)</p>	<p>acceptable framework for verification of GHG information required by the proposed SEC rules. Failure to include the ISO standards would be exclusionary to established industry best practices and limit the pool of expertise capable to deliver verification services. (Please Note: we have included the same answer for question 144 and 145)</p>
146	245	<p>Should we require the GHG emissions attestation provider to be independent with respect to the registrant, and any of its affiliates, for whom it is providing the attestation report, as proposed? Should we specify that a GHG emissions attestation provider is not independent if such attestation provider is not, or a reasonable investor with knowledge of all relevant facts and circumstances would conclude that such attestation provider is not, capable of exercising objective and impartial judgment on all issues encompassed within the attestation provider's engagement, as proposed? The proposed provision is based on a similar provision regarding the qualification of an accountant to be an independent auditor under Rule 2-01 of Regulation S-X. Is Rule 2-01 an appropriate model for determining the independence of a GHG emissions attestation provider? Is being independent from a registrant and its affiliates an appropriate qualification for a GHG emissions attestation provider? (PAGE 245)</p>	<p>It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. Currently existing frameworks for GHG verification (including competency and oversight) include accreditation to ISO 14065 & ISO 14064-3 and should be the foundation for SEC rule requirement. For these and other GHG verification standards, impartiality, or the avoidance of conflicts of interest, is a core principle of independent 3rd party verification. (Please Note: We have combined the answer for questions 146, 147, 148, and 152.)</p>

147	245	<p>Should we specify that the factors the Commission would consider in determining whether a GHG emissions attestation provider is independent include whether a relationship or the provision of a service creates a mutual or conflicting interest between the attestation provider and the registrant, including its affiliates, places the attestation provider in the position of attesting to such attestation provider's own work, results in the attestation provider acting as management or an employee of the registrant, including its affiliates, or places the attestation provider in a position of being an advocate for the registrant and its affiliates, as proposed? Should we specify that the Commission also will consider all relevant circumstances, including all financial and other relationships between the attestation provider and the registrant, including its affiliates, and not just those relating to reports filed with the Commission, as proposed? (PAGE 245)</p>	<p>It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. Currently existing frameworks for GHG verification (including competency and oversight) include accreditation to ISO 14065 & ISO 14064-3 and should be the foundation for SEC rule requirements.</p>
148	246	<p>Should we adopt all of the proposed factors for determining the independence of a GHG emissions attestation provider, or are there factors we should omit? Are there any additional factors that we should specify that the Commission will consider when determining the independence of a GHG emissions attestation provider? For example, should we include any non-exclusive specifications of circumstances that would be inconsistent with the independence requirements, similar to those provided in 17 CFR 210.2-01(c) (Rule 2-01(c) of Regulation S- X)? (PAGE 246)</p>	
152	246	<p>Accountants are already required to comply with the relevant quality control and management standards when providing audit and attest services under the PCAOB, AICPA, or IAASB standards. These quality control and management standards would apply to accountants providing GHG attestation services pursuant to those standards as well. Should we require the GHG emissions attestation provider to comply with additional minimum quality control requirements (e.g., acceptance and continuance of engagements, engagement performance, professional code of conduct, and ethical requirements) to provide greater consistency over the quality of service provided by GHG emissions attestation providers who do not (or cannot) use the PCAOB, AICPA, or IAASB attestation standards? If so, what should the minimum requirements be? (PAGE 246)</p>	

156	259	Should we require the GHG emissions attestation report to meet certain minimum requirements in addition to any form and content requirements set forth by the attestation standard or standards used by the GHG emissions attestation provider, as proposed? Should we instead require that the attestation report solely meet whatever requirements are established by the attestation standard or standards used? (PAGE 259)	It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification.
159	259	If we require or permit a registrant to use the GHG Protocol as the methodology for determining GHG emissions, would the provisions of the GHG Protocol qualify as “suitable criteria” against which the Scope 1 and Scope 2 emissions disclosure should be evaluated? (PAGE 259)	It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification.
161	262	Should we require the registrant to disclose whether the attestation provider has a license from any licensing or accreditation body to provide assurance, and if so, the identity of the licensing or accreditation body, and whether the attestation provider is a member in good standing of that licensing or accreditation body, as proposed? In lieu of disclosure, should we require a GHG emissions attestation provider to be licensed to provide assurance by specified licensing or accreditation bodies? If so, which licensing or accreditation bodies should we specify? (PAGE 262)	It is recommended that the SEC adopt existing frameworks for GHG inventory preparation, reporting, and verification. Currently existing frameworks for GHG verification (including competency and oversight) include accreditation to ISO 14065 & ISO 14064-3 and should be the foundation for SEC rule requirements.

We thank the SEC for offering the opportunity to respond to the questions put forth in Proposed Rule 33-11042.

Sincerely,

Dave Jonas, Program Manager, Environmental Certification and Climate Consulting Services
Tavio Benetti, Program Manager, Greenhouse Gas Footprint Verification
Neil Mendenhall, Director, ESG Strategy, SCS Consulting Services
Karen Righthand, Vice President, Corporate Sales and Marketing