

**Key Differences in GHG Reporting Approaches:  
ARB Mandatory Reporting Regulation, Final Draft WCI Essential Requirements, and  
Proposed U.S. EPA Reporting Regulation**

	<b>ARB Mandatory Reporting Regulation</b>	<b>Final Draft WCI Essential Requirements (May 4 Release)</b>	<b>Proposed U.S. EPA Reporting Regulation</b>
<b>Reporting Sectors and Thresholds</b>	Specified sectors and combustion sources with emissions $\geq$ 25,000 metric tons (MT) CO <sub>2</sub> (not CO <sub>2</sub> e) per year.  Power plants $\geq$ 1MW and over 2,500 MT CO <sub>2</sub> per year.  Electric utilities and marketers.	Potentially any source $\geq$ 10,000 MT CO <sub>2</sub> equivalent.	Potentially any source $\geq$ 25,000 MT CO <sub>2</sub> equivalent.  Upstream fuel suppliers.  Auto and engine manufacturers.
<b>Thresholds for Capped Sources</b>	Mandatory Reporting Rule deferred to future cap-and-trade rulemaking.	$\geq$ 25,000 MT CO <sub>2</sub> equivalent (not counting fuels designated carbon neutral by each jurisdiction).	Not applicable.
<b>Industrial Process Emissions Covered</b>	Cement, Refineries, Hydrogen Plants, Power Plants, Cogen, and other combustion sources	ARB sources plus about 20 identified process and fugitive sources.  Sources in California include oil/gas production and distribution, petrochemical production, pulp and paper, lime, glass, electronics.	ARB sources plus about 30 identified process and fugitive sources.  Sources in California include the WCI sources (at left) plus landfills, wastewater treatment, food processing, large manure operations, fuel and industrial gas suppliers.
<b>Electricity Imports</b>	Extensive information from electricity retail providers, marketers to guard against paper reductions.	First jurisdictional deliverers report (electricity retail providers and marketers bringing power across the border).	Not applicable. Source-based reporting only.
<b>Transportation Fuels</b>	Very limited. On-site mobile source fuels optional at reporting stationary facilities.	Reporting by upstream fuel manufacturers, suppliers; point of regulation may vary by jurisdiction. Methods to be developed 2010.	Reporting by upstream petroleum product suppliers, importers and exporters.

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<b>Residential, Commercial, Industrial Fuels</b>	Emissions from fuel use at reporting industrial facilities.	Reporting by upstream fuel producers and suppliers; point of regulation will vary by jurisdiction. Methods to be developed 2010.	Reporting by upstream onshore and offshore petroleum and natural gas producers, processors, distributors; suppliers of coal.
<b>General Stationary Combustion Sources</b>	Report using default emission factors for CO <sub>2</sub> ; verify triennially. Option to test fuels or use CEMS data.	Report using default emission factors below the 25K cap. Capped facilities use fuel parameters determined by the operator or fuel supplier. Verify annually. CEMS are an option.	Varies by size of source and fuel burned. Use of CEMS for units in the Acid Rain program.
<b>Biomass Fuels</b>	Counts towards the reporting threshold Reported separately from fossil CO <sub>2</sub> . Subject to verification.	Not counted in determining applicability if found carbon neutral. Reported only when facilities also have fossil fuels to report. Considering whether to exclude from scope of verification.	Not counted in determining applicability. Reported. Subject to EPA review.
<b>Cogeneration</b>	Report emissions and distribute fossil CO <sub>2</sub> by electricity, heat, and manufactured product.	Whether to require emissions distribution is under discussion.	Treated as another combustion source; no distribution of emissions.
<b>Indirect Energy Usage</b>	Report purchased electricity in KW, heat in MMBtu.	Not reported.	Not reported.
<b>Cement Plants</b>	Plants-specific process emissions factor developed annually. Reporting includes efficiency metrics.	Plant-specific process emissions factor developed monthly. Additional specified analytical methods. No efficiency metrics reported.	Plant-specific process emissions factor developed monthly. Additional specified analytical methods. No efficiency metrics reported.
<b>Verification</b>	Third Party Verification Verification required beginning in 2010 Conflict of interest (COI) review Annual verification and triennial verification	Annual third party after COI review for capped sources.	Proposal is for verification by U.S. EPA only. (They cite costs and acid rain experience, invite comment.)

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<b>Verifier Accreditation</b>	ARB accredits all verifiers for California reporters	Both ARB and TCR verifiers (accredited through ANSI or Standards Council of Canada (SCC) will be grandfathered. Other verifiers to be accredited through ANSI or SCC.	Not applicable.
<b>Verification Findings</b>	Positive Verification Opinion: Conformance with regulation AND meets materiality threshold of 95%  Adverse Verification Opinion: Non-conformance with regulation OR does not meet materiality threshold of 95%	Similar	Not applicable.
<b>Verifier COI</b>	Detailed conflict of interest (COI) requirements in reporting regulation	Similar	Not applicable.
<b>Reporting (and Verification) Deadlines</b>	April 1 (October 1) for some facilities; June 1 (December 1) for others.	April 1 (September 1) for all.	March 31 for reporting only.
<b>Reporting Begins</b>	2009	2011	2011