

September 18, 2016

*Via Electronic Submission*

California Air Resources Board  
1001 I Street  
Sacramento, CA 95812

[Submitted electronically via capandtrade16 <http://www.arb.ca.gov/lispub/comm/bclist.php>]

**Re: Comments of Kimberly-Clark on Potential Amendments to the Cap and Trade Program Concerning the Tissue Benchmark**

Dear Air Resources Board Staff:

Kimberly-Clark (“K-C”) has actively engaged with staff for over three years as staff continued to maintain that there is a valid relationship between water absorbency of tissue products and greenhouse gas (“GHG”) emissions as set forth in in the current Regulation’s benchmark for tissue manufacturing. K-C’s consistent comments throughout these three years have shown that the current tissue benchmark with its absorbency factor is inconsistent with ARB guidance, unreasonably burdensome, unfair, and without technical support. K-C therefore wholeheartedly welcomes the proposal to strike it from the Cap-and-Trade Regulation.

K-C continues to believe that ARB ought to adopt a tonnage-based benchmark in accordance with its guidance, as it originally did in 2011. However, while it is by no means perfect, ARB’s proposed energy-based benchmark aligns with K-C’s approach to reducing GHG emissions across all of its operations. K-C has set an absolute emissions cap and established reduction targets from this cap. K-C therefore supports replacing the current tissue benchmark with the proposed energy-based benchmark. K-C also calls upon ARB to make the benchmark retroactive or to otherwise address the undue costs borne by the elements of the regulated community as a result of the current benchmark.

Sincerely,



Dell Majure, P.E.  
Air and Climate Programs Leader