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# FW: Comments on Sustainability Accounting Standards Board (SASB) Provisional Standards

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Sent: Tuesday, December 5, 2017 11:48 AM

To: Bryan Esterly <[bryan.esterly@sasb.org](mailto:bryan.esterly@sasb.org) (mailto:[bryan.esterly@sasb.org](mailto:bryan.esterly@sasb.org))>

Subject: Comments on Sustainability Accounting Standards Board (SASB) Provisional Standards

Hello Bryan:

We have been following SASB's development of reporting standards for Electric Utilities and Power Generators, including the Proposed Changes To Provisional Standards Exposure Draft issued in September 2017, and have several comments on these provisional standards to share with SASB. These comments are provided below:

- We applaud SASB for including standards on energy affordability.
- We also applaud SASB for including standards on workforce health & safety.
- We are pleased to see that the provisional standard for community impacts of project siting has been removed.
- We reiterate our support for the attached Edison Electric Institute (EEI) and Electric Power Research Institute (EPRI) comments which were provided to SASB in January 2016. We especially reiterate that reporting under the SASB standards should not be included in company financial reports filed according to Securities and Exchange Commission (SEC) rules. Those reports are already lengthy, and including information under SASB standards would make those reports less usable for investors.

We appreciate the opportunity to provide these comments. If you should have any questions about this, please let me know.

Sincerely,

Pete