



NATIONAL COUNCIL FOR AIR AND STREAM IMPROVEMENT, INC.
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December 21, 2017

Director of Research
2017 Public Comment Period
Sustainability Accounting Standards Board
1045 Sansome St., Suite 450
San Francisco, CA 94111

The National Council for Air and Stream Improvement, Inc. (NCASI) is pleased to provide the following comments on the Proposed Changes to the Provisional Sustainability Accounting Standards Exposure Drafts for: *Containers & Packaging, Pulp & Paper Products* and *Forest Management*. We recognize that SASB has largely addressed previous comments submitted by NCASI¹ and we find the revised provisional standards to be significantly more objective, applicable, and scientifically-grounded. We have only a handful of remaining comments.

NCASI is a non-profit environmental research institute that seeks to create credible scientific information required to address the environmental information needs of the forest products industry in North America. NCASI conducts surveys, provides advice regarding technically appropriate methods of conducting environmental field measurements, undertakes technical studies such as scientific literature reviews and research compilations, and sponsors scientific research by universities and others to document the environmental performance of industry facility operations and forest management, and to gain insight into opportunities for further improvement in meeting sustainability goals.

The nature of NCASI's research provides us with a unique lens on the development of metrics related to documenting the performance of forest products industry operations, given our research into the development and field application of sampling and analytical test methods, along with nearly 75 years of experience in reviewing and treating data that characterize environmental releases from the sector. With this background in mind, we offer the following final comments on the Proposed Changes to the Provisional Standards:

¹ NCASI submitted previous comments on October 2, 2015 and April 3, 2017.

Containers & Packaging

Water Management

RT0204-05.29 – In the context of the pulp & paper industry, consumptive water use is approximately 10% of water intake. It is either estimated by taking the difference of water intake and discharge, the result of which is subject to large error because it is the difference of two large values of nearly the same magnitude, or estimated by fully characterizing diffuse sources of water consumption at a facility, which requires detailed engineering calculations. Due to these current limitations and the likelihood of advances over time in enabling more accurate measuring water consumption, we suggest that providing a degree of flexibility related to this metric would be useful (i.e., reporting water use “and/or” water consumption). The descriptive text in this section should reference the approximately 10% water consumption rate for the pulp and paper sector, as a reference point.

Pulp & Paper Products

Air Quality

RT0202-03.14 – We greatly appreciate that you have worked to integrate NCASI’s prior technical comments on this subject; however, as worded, the standard would still require quantification of all sulfur oxides given that it requires them to be “reported as” SO₂. We request that the wording be further refined to request reporting of “Oxides of sulfur (SO₂)” or to incorporate the newly-added language in the Proposed Changes to the Containers & Packaging Standard, which was added to address this aspect unique to the pulp and paper sector.

Energy Management

TA10-11-01.20 – The registrant now has the option of disclosing the amount of energy that it generates that is in excess of what it consumes and is net metered through an electric utility. This addition assumes that excess energy generated is in the form of electricity; however, energy can be generated and sold in other forms such as steam, pelletized lignin, biofuels, etc. We therefore suggest striking “and is net metered through an electric utility” (or use the language from the Containers & Packaging Standard).

Water Management

RT0202-05.31 and **RT0202-05.33** – In the context of the pulp & paper industry, consumptive use is approximately 10% of water intake. It is either estimated by taking the difference of water intake and discharge, the result of which is subject to large error because it is the difference of two large values of nearly the same magnitude, or estimated by fully characterizing diffuse sources of water consumption at a facility, which requires detailed engineering calculations. Due to these current limitations and the likelihood of advances over time in enabling more accurate measuring water consumption, we suggest that providing a degree of flexibility related to this metric would be useful (i.e., reporting water use “and/or” water consumption). The descriptive text in this section should reference the approximately 10% water consumption rate for the sector, as a reference point.

We appreciate your consideration of our comments, and can be reached at the coordinates above if you have any questions regarding this submission.

Regards,

A handwritten signature in black ink, appearing to read "Kirsten Vice", is written over a large, light-colored oval shape.

Kirsten Vice

cc: Barry Malmberg (NCASI)
Caroline Gaudreault (NCASI)