

October 6, 2022



U.S. Environmental Protection Agency
EPA Docket Center, Air and Radiation Docket, Mail Code 28221T
1200 Pennsylvania Avenue NW
Washington, DC 20460

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New York, NY 10105
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To Whom It May Concern:

RE: Revisions and Confidentiality Determinations for Data Elements Under the Greenhouse Gas Reporting Rule, Docket Id. No. EPA–HQ–OAR–2019–0424

We appreciate the opportunity to comment on the Revisions and Confidentiality Determinations for Data Elements Under the Greenhouse Gas (GHG) Reporting Rule. XBRL US is a nonprofit standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL.

XBRL is a free and open data standard widely used in the United States, and in over 200 implementations worldwide, for reporting by public and private companies, as well as government agencies. We support nonproprietary data standards and identifiers which are proven to increase the efficiency of data reporting.

The data collected by the Environmental Protection Agency (EPA) under the GHG Reporting program is a critical ingredient to help government agencies and businesses better understand the sources of GHGs and assist in the development of policies and programs to reduce emissions. In a comment letter¹ to the EPA on November 21, 2021, we urged the EPA to consider adopting machine-readable data standards to ensure access to clean, consistent, timely and detailed data, and to track the progress of programs more effectively. We ask that the Agency revisit how data is required to be reported and modernize their data publication so that data is provided in machine-readable format, rather than spreadsheets that require manual extraction and processing. Unambiguous, machine-readable data can be automatically checked and consumed by data users, has higher data integrity, is self-explanatory, and is significantly more timely. The benefits of data standardization are further described in the November 21 letter.

In addition to the topics raised in our earlier letter, we also wish to point out how consistent identifiers can be used to improve reporting and collection efficiencies. The information reported in the parent company schedule of the GHGP data set uses the parent company name, address and naics code as the method to identify the owner of the reporting facility. This data is used to

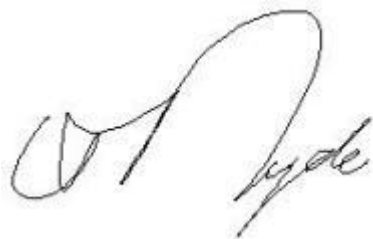
¹ XBRL US Comment on EPA Strategic Plan 2022-2026, November 12, 2021: <https://xbrl.us/wp-content/uploads/2021/11/XBRL-US-Comment-EPA-Strategic-Plan-2022-2026.pdf>

cross reference the GHGP data to the companies' regulatory filings to the Securities and Exchange Commission (SEC) or to the Federal Energy Regulatory Commission (FERC) if they are regulated by either of these agencies. The absence of standardized identifiers associated with the parent company makes it difficult and time consuming to easily and unambiguously identify the parent company. We ask the EPA to consider adopting the Legal Entity Identifier (LEI) as a consistent, global identifier which is not specific to any regulatory agency, available to all the entities reporting this data to the EPA, and ideally suited to track parent companies reported. The LEI was instigated by the Federal government for the banking sector and would also be a good fit for the tracking of companies involved in GHG reporting.

While not the preferred solution, the EPA could alternatively require publicly traded companies to include the Central Index Key (CIK) assigned to each public company by the SEC, or the Company Identifier (CID) assigned to public utility companies by the FERC. This would be a significant improvement over the current process.

We appreciate the opportunity to provide input to the EPA Greenhouse Gas Reporting Rule. We would welcome the opportunity to discuss our feedback further, or to respond to any questions that you may have. I can be reached at (917) 582 - 6159 or campbell.pryde@xbrl.us.

Respectfully,

A handwritten signature in black ink, appearing to read 'Campbell Pryde', written in a cursive style.

Campbell Pryde,
President and CEO