

ENI

The Global Bioenergy Partnership Common Methodological Framework for GHG Lifecycle Analysis of Bioenergy

Version Zero

The following 10-step greenhouse gas (GHG) inventory framework is intended to guide policy makers and institutions when calculating GHG emissions from bioenergy and to enable life cycle assessments (LCA) of the GHG emissions of bioenergy to be compared on an equal basis. Not all 10 steps will apply to all biofuel or bioenergy systems, so in some applications it will be necessary to skip one or more steps of the Framework. At all stages, the user is invited to provide units of measurement and description of methodologies to add specificity to the report

Step 1: GHGs Covered

The user is asked to provide Global Warming Potential values and/or a clear reference (e.g., "IPCC SAR values") for the GHGs included in the analysis. This is necessary to ensure consistency between reports and the repeatability of reported calculations.

CO₂ ___ **1**

CH₄ ___ **21, according to IPCC until 2012;**
23, according to EU 2009/28/EC

N₂O ___ **296**

HFCs ___ **no**

PFCs ___ **no**

SF₆ ___ **no**

Other _____ **no**

Please report global warming potential used for each GHG covered.

The answers are related to Eni reporting.

Step 2: Source of biomass

The Framework distinguishes between waste and non-waste biofuels because LCA related to feedstock production is not relevant to "waste" biomass. The user is asked to specify the definition of "waste" biomass to ensure transparency at this critical point in the LCA.

Non-waste ___ **Coherently with the definition of waste (see below) in this category we should classify every material which does not correspond to the definition of waste; anyway, as a general rule we could consider non waste biomass every biomass which is the output of a process whose aim is its own production.**

Identify Feedstock: **Some examples: farmed wood, palm oil, wheat, corn.**

Residue or Other Waste ___ **According to European Directive 2008/98/EC, article 3, 'waste' means any substance or object which the holder discards or intends or is required to discard; According to European Directive 2009/28/EC, this group should include the biodegradable fraction of industrial and municipal waste, wastes and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture.**

WARNING: by-products in this phase should be considered as a waste, since – when they have an energy use – they could satisfy the requirements of 2008/98/EC (see by-product definition in article 5).

Identify Feedstock: **Some examples: straw, chaff, bagasse, waste wood.**

* Please explain definition of waste:

Substance that the holder intended to discard ___**X**

Substance that had zero or negative economic value ___

Substance for which the use was uncertain ___

Substance that was not deliberately produced and not ready for use without further processing ___

Substance that could have adversely affected the environment ___

Other: _____

Step 3: Land use change

Sub Group 1 was asked to develop a checklist for Parties to indicate what sources of GHG emissions related to land-use change (Step 3) and the production agricultural and forests based biofuel feedstocks (Step 4) they include in their approach to lifecycle analysis.

In developing the content of Steps 3 and 4, Sub-group 1 followed two guiding principles. The first was to avoid even the appearance of promoting or endorsing one methodology or approach over another. It was recognized that differences regarding the approach to LCA analysis or the choice of LCA methodologies could arise due to differences in national circumstances or legitimate differences of opinion regarding what should be included in lifecycle analysis. The second principle was to promote transparency. Suggestions that made it possible for Parties to be clearer about what is included in their LCA GHG emissions estimate for biofuels or allowed additional parties to use the framework were generally incorporated.

Accounting for land use change in a lifecycle framework for estimating emissions for bioenergy is a complicated matter. Many institutions around the world are developing their methodologies. Some account for land use change in a single, holistic assessment while others sub-divide bioenergy-associated land use change into direct and indirect changes. Some further distinguish between indirect land use changes that are domestic versus those that are international. The reporting framework presented below is intended to be flexible in order to clarify which of these multiple approaches is taken by the methodology being described.

Direct land use changes are taken into account **OR**

Indirect land use changes are taken into account **OR**

A combination of both is included

Explain the choice.

Currently, Eni does not account direct and indirect land use changes affecting biofuels.

We suggest to take into account only direct land use changes; we believe that relevant indirect effects could be observed but it is pretty impossible to attribute them to each single initiative aimed to produce a feedstock.

It is very complex to track a reliable correlation between the actions of a single operator and the whole effect which can be accounted at country

level. Also, we should consider that external factors could affect the measure (i.e. food market, population growth, economic development, etc.)

3a: Direct Land use Change

Sub Group 1 recognized that including land use changes as sources in frameworks to assess the full lifecycle GHG emissions associated with bioenergy products is very complicated. Any given approach must make choices regarding a number of technical considerations including (but not limited to) the type of baseline (e.g., point in time vs. business as usual), the set of boundaries (e.g., sector, activity, and geographic coverage), and the timeframe over which emissions are allocated. For each of these considerations (and others) there are technically defensible alternatives available that can significantly affect the magnitude of the estimated GHG emissions associated with land use change.

Additionally, there are significant differences in the quantity and quality of information available to Parties to estimate GHG emissions associated with land use change. These include (but are not limited to) availability of relevant data to estimate land use changes and appropriate coefficients to estimate GHG emissions associated with specific land use changes. These differences can substantially limit the methods available to Parties to estimate GHG emissions related to land use change.

Due to the above complications, Parties hold very strong views regarding the inclusion of land use change sources in frameworks to assess lifecycle GHG emissions associated with bioenergy products. Initially, Sub Group 1 tried to accommodate these concerns by developing a comprehensive list the sources, methods, and underlying assumptions as well as descriptive information relating to data and emissions coefficients. The Sub Group realized, however, that the length of list raised serious questions about who would use it. Ultimately, the Sub Group settled on an approach that explicitly identifies 5 key components that any method for estimating emissions related to land use change must address (see description of Step 3). It then asks Parties to provide related the information they feel are necessary to adequately clarify their approach and resulting estimates of emissions related to land use change.

Direct land use changes, when they occurred, are accounted for (Y or N).

As stated before, currently, Eni does not account direct and indirect land use changes affecting biofuels.

If yes:

1. Identify the reference period or scenario

___ Historic (identify year or period)

___ Business-as-Usual (BAU) scenario (identify time frame: _____)

___ Other (explain)

We suggest the adoption of the same criteria stated in the EU Directive 2009/28/EC: "The reference land use shall be the land use in January 2008 or 20 years before the raw material was obtained, whichever was the later". The BAU criteria cannot be a good reference because it is subjective and introduces a unnecessary complexity; it could be eventually included only as an option for operators, when they are able to adequately support their evaluations.

2. Describe how the methodology attributes this type of land use change to biofuels

We suggest, as stated before, the adoption of the criteria given in the EU Directive 2009/28/EC.

3. Explain key reference assumptions and characteristics relevant to estimating GHG emissions from direct land use change. Examples include (but are not limited to) identifying or describing:

- System boundaries (such as sector, activity, and geographic coverage)

The geographic coverage should allow to define the system boundary in a historic approach.

- For BAU scenarios, assumed trends in key variables and land uses

Instead, if a BAU comparison approach were chosen, the boundary could be wider; one should consider the likely evolution of the land otherwise, if a cultivation were not set there. In this approach one

should evaluate (and demonstrate) what would happen to the land. An example: if a land would be voluntarily burnt by locals, the related farming (with persistent crops) could allow carbon stock to increase.

Anyway, we suggest following the historic approach, maintaining the BAU comparison approach as an option for operators.

- Omitted emissions sources

- Time period over which land use change emissions are allocated

20 years, coherently with EU Directive 2009/28/EC.

- Definition of land cover classes and associated estimates of above and below ground carbon

Also regarding this matter we recognize the need for a coherency with the EU Directive 2009/28/EC: “The Commission shall adopt, by 31 December 2009, guidelines for the calculation of land carbon stocks drawing on the 2006 IPCC Guidelines for National Greenhouse Gas Inventories — volume 4. The Commission guidelines shall serve as the basis for the calculation of land carbon stocks for the purposes of this Directive.” Annex V, Part C, Paragraph 10.

4. Briefly describe the type of direct land-use changes accounted for (2–3 paragraphs). Examples include (but are not limited to) identifying or describing:

- Areas of land that change land use by type (such as forest, grassland, peat lands, pasture, to feedstock production)
- Carbon stocks, before shift to feedstock production, on lands that change land use by type

5. The following impacts of direct land use change are accounted for:

Accounted for net changes of carbon stocks in:¹

¹ Depending on choice of methodology and temporal system boundary, the net changes in carbon stock

___ living biomass, ___ dead organic matter, ___ soils

___ Changes in carbon stocks in products (such as harvested wood products)

6. The methodology and data used are publicly available: Methodology (Y or N), Data (Y or N)

3b: Indirect Land use Change

Parties hold even stronger views regarding the inclusion of indirect land use change sources in frameworks to assess lifecycle GHG emissions associated with bioenergy products than they do views concerning direct land use change emissions. First, all of the complications described above for developing estimates of emissions for direct land use apply to developing estimates of emissions from indirect land use change sources. Additionally, the methods for estimating indirect land use changes associated with increases in acreage of biofuel feedstock commodities within a country or region are in the early stages of development. As such, the methods are still being developed, have had little peer review, and lack consensus among scientist overall quality of the estimates or the relative accuracy of alternative approaches.

Aside from technical issues, there are philosophical differences among Parties as to whether to include indirect land use change sources in lifecycle frameworks, and if so whether or not to distinguish them direct emissions sources.

After much discussion, Sub Group 1 addressed the philosophical issue by adding the chapeau at the top of Step 3. With respect to the technical issues, the Sub Group followed Guiding Principle 2, and included a section dealing with domestic indirect land use change sources and a section dealing with international indirect land use change sources. The information sought from Parties in these sections mirrored the information sought with respect to direct land use change.

As stated before, currently, Eni does not account direct and indirect land use changes affecting biofuels.

in these carbon pools from land use conversion may be positive (increased carbon stock) or negative (decreased carbon stock). In responding to this question, please indicate the reason for including or disregarding changes in any of the carbon pools.

- Domestic indirect land use change is taken into account **OR**
- International indirect land use change is taken into account **OR**
- Both are taken into account separately **OR**
- Both are taken into account without making the distinction

Explain the choice.

The indirect land use emissions should not be accounted because of the uncertainty regarding the method for their allocations between the initiatives. Neither domestic nor international indirect land use emissions should be considered. Especially the international indirect land use change appears to be difficult to allocate, since they are strongly affected by several external factors (population growth, evolution of the demand, etc.)

Domestic indirect land use changes are accounted for (Y or N). If yes:

1. Identify the reference period or scenario

- Historic (identify year or period)
- Business-as-Usual scenario (identify time frame: _____)
- Other (explain)

2. Describe how the methodology attributes this type of land use change to biofuels

3. Explain key reference assumptions and characteristics relevant to estimating GHG emissions from domestic indirect land use change. Examples include (but are not limited to) identifying or describing:

- System boundaries
- For BAU scenarios, assumed trend in key variables and land uses
- Rules, methods, and assumptions used to assign indirect land use changes to biofuels (Such as, whether emissions allocated to products using a marginal, average, or other approach)
- Time period over which land use change emissions are allocated

- Land categories considered in the model, their definition, and associated estimates of above and below-ground carbon
- Data set that provides baseline land cover or land use for the model; categories of land cover that are assumed to be available for human use

4. Briefly describe the type of domestic indirect land-use changes accounted for (2 – 3 paragraphs). Examples include (but are not limited to) identifying or describing:

- Areas of land that change land use by type (such as forest, grassland, peat lands, pasture, to commodity production)
- Carbon stocks, before shift to feedstock production, on lands that change land use by type

5. The following impacts of indirect domestic land use change are accounted for:

Accounted for net changes of carbon stocks in²:

___ living biomass, ___ dead organic matter, ___ soils

___ Changes in carbon stocks in products (such as harvested wood products)

6. The methodology and data used are publicly available: Methodology (Y or N), Data (Y or N)

International indirect land-use changes are accounted for (Y or N). If yes:

1. Identify the reference period or scenario

___ Historic (identify year or period)

___ Business-as-Usual scenario (identify time frame: _____)

² Depending on choice of methodology and temporal system boundary, the net changes in carbon stock in these carbon pools from land use conversion may be positive (increased carbon stock) or negative (decreased carbon stock). In responding to this question, please indicate the reason for including or disregarding changes in any of the carbon pools.

___ Other (explain)

2. Describe how the methodology attributes this type of land use change to biofuels

3. Explain key reference assumptions and characteristics relevant to estimating GHG emissions from international indirect land use change. Examples include (but are not limited to) identifying or describing:

- System boundaries (such as sector, activity, and geographic coverage)
- For BAU scenarios, assumed trend in key variables and land uses
- Rules, methods, and assumptions used to assign indirect land use changes to biofuels (Such as, whether emissions allocated to products using a marginal, average, or other approach)
- Time period over which land use change emissions are allocated
- Land categories considered in the model, their definition, and associated estimates of above and below-ground carbon
- Data set that provides baseline land cover or land use for the model; categories of land cover that are assumed to be available for human use

4. Briefly describe the type of international indirect land-use changes accounted for (2–3 paragraphs). Examples include (but are not limited to) identifying or describing:

- Areas of land that change land use by type (such as forest, grassland, peat lands, pasture, to commodity production)
- Carbon stocks, before shift to feedstock production, on lands that change land use by type

5. The following impacts of international indirect land use change are accounted for:

Accounted for net changes of carbon stocks in³:

³ Depending on choice of methodology and temporal system boundary, the net changes in carbon stock

___ living biomass, ___ dead organic matter, ___ soils

___ Changes in carbon stocks in products (such as harvested wood products)

6. The methodology and data used are publicly available: Methodology (Y or N), Data (Y or N)

Step 4: Biomass feedstock production

Step 4 consists of two parts – a checklist reflecting direct sources of emissions related to feedstock production, and, a checklist of embodied sources of emissions (i.e., emissions that occur in the production of inputs used in feedstock production. There was quick agreement among the group that the sources of direct emissions should be included in Step 4 and discussion centered around which sources to list explicitly and which to bundle into the “Other” group.

There was considerable debate on whether or not to include embodied emissions in Step 4. There were two main concerns that argued against including embodied emissions. First, if the GBEP framework is adopted for use in a broader (say national) LCA framework, including embodied emissions increases the likelihood of double counting. Second, there are no logical or generally agreed on guidelines for Parties to follow in establishing boundaries for embodied emissions. Hence, what sources a Party chooses to include in this group of emissions are arbitrary.

There was general agreement that the two concerns raised with respect to embodied emissions were valid. However, based on the second guiding principle, it was ultimately decided to include them in Step 4. To address the “double counting” concern, direct and embodied emissions are reported separately. To address the boundaries concern, Parties are asked to make clear the assumptions they use in developing the emissions estimate for each source (direct and embodied). Finally, to increase transparency Parties are asked to indicate whether or not the methods and the data used to develop the emissions associated with sources indicated in Step 4 are publicly available.

in these carbon pools from land use conversion may be positive (increased carbon stock) or negative (decreased carbon stock). In responding to this question, please indicate the reason for including or disregarding changes in any of the carbon pools.

GHG Sources and Sinks due to land use and management:

Currently, Eni does not account GHG emissions from biofuel lifecycle. So, in the following part we propose only a general consideration.

1. Sources of direct GHG emissions and removals are accounted for:

- ___ Emissions from operating farm/forestry machinery
- ___ Emissions from energy used in irrigation
- ___ Emissions from energy used to prepare feedstocks (drying grains, densification of biomass, etc.)
- ___ Emissions from energy used in transport of feedstocks
- ___ CO₂ emissions from lime/dolomite applications
- ___ N₂O emissions resulting from the application of nitrogen fertilizers:
 - ___ direct; ___ volatilization; ___ runoff/leaching
- ___ CH₄ emissions from lands (especially wetlands)
- (only direct land use change)** ___ Net changes in soil organic carbon (due to management practices, not land use conversion (step 3a.5 and 3b.5, for both domestic and international)⁴
- ___ Other (please specify)

It could be difficult to allocate some emissions (i.e. CH₄ emissions from land), also considering that a part of them could take place anyway, independently from feedstock production.

2. For all checked, clarify assumptions and emissions reference values used

3. The methodology and data used are publicly available: Methodology (Y or N), Data (Y or N)

⁴ Depending on choice of methodology and temporal system boundary, the net changes in carbon pool due to management practices may be positive (increased carbon stock) or negative (decreased carbon stock). In responding to this question, please indicate the reason for including or disregarding changes in this carbon pool.

Embodied Emissions:

1. Sources of GHG emissions embodied in inputs accounted for:

Emissions embodied in the manufacture of farm/forestry machinery

Emissions embodied in buildings

Emissions embodied in the manufacture of fertilizer inputs.

Emissions embodied in the manufacture of pesticide inputs

Emissions embodied in purchased energy:

electricity; transport fuels; other (e.g., fuel for heat)

Emissions embodied in the production of seeds

Other (please specify)

It is generally very difficult to have reliable and complete data regarding embodied emissions. We suggest to restrict system boundaries. Only energy purchases should be accounted since they can be relevant; anyway, simple criteria are needed to quantify the related contribution in terms of GHG emissions (i.e. default factors given at country level, by official databases, with the option to use different data when the operator supports them).

2. For all checked, clarify assumptions

3. The methodology and data used are publicly available: Methodology (Y or N),
Data (Y or N)

Step 5: Transport of biomass

Production chains of bioenergy commonly include a number of transport processes. Following parameters have a decisive effect on the level of transport contribution to the GHG balance of a biofuel: The distance between the location of production and of use, the number of single stages, the type of vehicle and the question whether there are empty returns. The user is asked to give information about these parameters.

There are several transport data models available which facilitates data provision, transparency and standardization. The user shall explain if such a data model is applied.

From a general point of view long transport distances are perceived to be a crucial aspect in terms of environmental respectively GHG performance. However existing state of the art GHG balances for biomass transport processes mostly provide comparably minor contribution to the total GHG performance. Nevertheless transport is a non-negligible component of the life-cycle.

Biomass is transported from farm/plantation/forest to processing plant (Y or N)

If yes:

1. ___ The biomass transported in a different commodity type.
 - 1a. ___ A description of intermediate processing steps is available.
 - 1b. ___ Emissions associated with intermediate processing are accounted for (including, e.g., electricity used for processing).

2. ___ There is a multi-stage transport chain (e.g. truck to ship to truck or train).
 - 2a. List all stages in the transport chain.
 - 2b. Specify the stages for which emissions are accounted.

3. Transport from production site to use/processing plant is dedicated to this purpose (Y or N)

If Yes:

3a. ___ All transport emissions are included

If No:

3b. ___ A portion of transport emissions are allocated, and the allocation methodology is described.

4. ___ Return run of transport equipment is accounted for.

4a. During the return run, transport equipment is:

___ empty ___ otherwise utilized

5. For relevant sections, clarify assumptions

Step 6: Processing into fuel

The user is asked where biomass is processed into fuel which associated GHG emissions related to this process are taken into account. For those types of emissions where different methods of taking them into account could be envisaged, further specification is asked in order to allow for a complete comparison of LCAs.

The biomass requires processing to produce fuel (Y or N)

1. ___ GHG emissions associated with material inputs used in the conversion process (e.g. chemicals, water) are accounted for.

2. ___ GHG emissions associated with the energy used in the conversion process are accounted for.
 - 2a. Specify the method used to account for grid-related emissions (e.g. average/marginal, national/regional, actual/future): _____

3. ___ GHG emissions from wastes and leakages (including waste disposal) are accounted for.

4. ___ Other GHG emissions from the process are accounted for.
 - 4a. List which ones: ___

5. ___ GHG emissions associated with the plant construction are accounted for.
 - 5a. Estimates of emissions associated with plant construction have been pro-rated to account for:
 - ___ Other uses of the plant
 - ___ Design life of the plant
 - ___ Other parameters; specify which ones: _____

We suggest do not include this kind of embodied emissions. The data would be hard to support and the related emissions would be probably negligible.

6. For relevant sections, clarify assumptions

Step 7: By-products and co-products

The user is asked how co- and/or by-products are considered in the LCA. This is an area where different approaches in LCAs can potentially produce quite different results and therefore clarity of the approach is important for useful comparison of LCAs. The framework identifies three general points related to whether feedstocks for the co- and/or by-products originate from biomass or non-biomass, what would actual fall under the definition of co- and/or by-products and the methodology to take them into account. On some of those points, further methods are asked to allow for a full comparison.

By-products or co-products are produced (Y or N)

1. ___ By/Co-products from the biomass are accounted for.

As a general approach, by/co-products should be included in the boundary of LCA.

2. ___ By/Co-products from non-biomass feedstocks are accounted for.

3. Explain definition of by/co-products: _____

4. An allocation method is used (Y or N):

___ Allocation by mass

___ Allocation by energy content

Method to determine energy content: _____

___ Allocation by economic value

Method to determine economic value: _____

___ Other allocation method

Specify method: _____

Method to determine parameters needed: _____

An allocation method could be not proper in some cases. We suggest the adoption of a substitution method, instead; an allocation method could be used only when the product and the by/co-product are comparable for use (i.e. energy use).

5. A substitution method is used (Y or N)

Identify method used to determine the exact type of use/application of a co-product: _____

Identify method used to determine what product the co-product would substitute for and what the associated GHG emissions are for that product:

One should evaluate the LCA of the substituted product and deduct related emissions. The same approach should be followed for services (i.e. heat).

6. Another method or combination of methods is used (Y or N)

Specify method: _____

Method to determine parameters needed: _____

7. For relevant sections, clarify assumptions

Step 8: Transport of fuel

Fuel is transported from processing plant to use site (Y or N)

If yes:

(please consider all emissions, including, for example, methane emissions from biogas equipment)

1. ___ The fuel transported in a different commodity type.
 - 1a. ___ A description of intermediate processing steps is available.
 - 1b. ___ Emissions associated with intermediate processing are accounted for (including, e.g., electricity used for processing).

2. ___ There is a multi-stage transport chain (e.g. truck to ship to truck or train).
 - 2a. List all stages in the transport chain.
 - 2b. Specify the stages for which emissions are accounted.

3. Transport from the processing plant to the use site is dedicated to this purpose.
(Y or N)
 - If Yes:
 - 3a. ___ All transport emissions are accounted for.
 - If No:
 - 3b. ___ Transport emissions are pro-rated, and the methodology for pro-rating is described.

4. ___ Return run of transport equipment is accounted for.
 - 4a. During the return run, transport equipment is:
___ empty ___ otherwise utilized

5. For relevant sections, clarify assumptions

We think that a precise accounting of these emissions can be performed only in few cases (especially when a full control of the process is possible). If the transport service is given by a supplier and/or the transport occurs with other goods it could be very difficult to attribute emissions. A methodology for pro-rating could be the easiest solution; it should be based on data included in reliable databases.

Step 9: Fuel use

The use of biomass is the core process converting the carbon feedstock into the non-fossil CO₂ replacing fossil fuel and therefore fossil CO₂ emissions. At the beginning the basic type of use has to be explained: biofuel for transportation or biofuel for stationary use (electricity). In both cases the user shall explain whether efficiency of use is taken into account, and if yes, the approach shall be explained.

The phase should not contribute to the balance since the carbon which is released to atmosphere is equal to the amount which was absorbed by the crop. Only when significant GHG emissions, different from carbon dioxide, are determined by fuel use, these should be considered. Anyway, if the emission limits are comparable to the ones which are allowed for the fossil fuels, concerns ought not to arise.

Regarding efficiency concerns, these could subsist only when there is the substitution of another fuel. It could happen especially in road transport, where we can observe that the efficiency variation is often negligible in front of other parameters (type and operation of vehicles).

For solid biomass and liquid and gaseous fuels used in stationary applications:

1. Analysis addresses electricity and/or heat (thermal energy)? (Y or N)
 - 1a. Facility is a CHP plant? (Y or N)
 - 1b. Electric efficiency of the use process _____
 - 1c. Thermal efficiency of the use process _____
 - 1d. Electricity sent to a general grid (Y or N)
 - 1e. In case of CHP, indicate method used to account for electricity and heat (i.e., allocation, substitution, etc.), as in LCA Step 7.

2. Specific emissions are addressed by the usage (Y or N)
 - 2a. Identify conversion/combustion technology

3. The technique specifically causes significant non-CO₂ emissions of:

___ N₂O (e.g. CFB-type boilers)

___ CH₄ (e.g. low level technique or small-scale)

___ Other

3a. Describe evidence to exclude the occurrence of such specific GHG emissions.

4. Biomass is tainted with fossil material (e.g. in case of waste sources) (Y or N)

4a. If yes, provide analysis on degree of fossil content, if available

5. The analysis addresses a technology upgrade (e.g. pile burning to modern energy technology)

5a. If yes, provide emissions data on the replaced way of biomass burning, if available.

6. For relevant sections, clarify assumptions

For transport fuels:

1. Miles (km) per energy unit are addressed (Y or N)

1a. Miles (km) per energy unit: _____

1b. Describe how energy efficiency is factored into fuel use analysis.

2. Tailpipe gas is addressed (Y or N). If yes, describe methodology:

e.g.: CO₂ emissions associated with combustion source and feedstock sink are netted out; CH₄ and N₂O emissions from combustion are included.

We agree about not accounting tailpipe CO₂ emissions since the carbon amount is the same which was fixed from the atmosphere.

Step 10: Comparison with replaced fuel

The production processes of fossil fuel and biofuels are intrinsically different. Therefore, some of their stages are not directly comparable. It is important to list every single stage of the production processes and evaluate which of them should be included in the LCA, being comparable to one another or not. One of the main difficulties in setting up a comparison between the fossil fuel LCA and the biofuel LCA is exactly the depth of this analysis, that is, the production stages included and evaluated in both LCAs should present an equivalent level of complexity.

Rational: The user is asked to perform a LCA for the replaced fossil fuel as similar as possible to LCA performed for the bio-fuel.

The user is asked to answer all questions listed in step 10 keeping in mind what was considered in previous steps.

1. Identify Methodology for LCA of replaced fuel(s) / energy production system(s)

2. This methodology is publicly available (Y or N)

- If yes, provide references

3. Gases covered:

CO₂ ____

CH₄ ____

N₂O ____

HFCs ____

PFCs ____

SF₆ ____

Other _____

Please report global warming potential used for each GHG covered.

4. An LCA is performed on the replaced fuel(s) / energy production system(s). (Y or N)

- 4a. Please list any sources of inconsistency between LCA of biofuel and LCA of replaced fuels/systems.
- 4b. Describe the system boundaries.
- 4c. Indicate how direct and indirect land use change is addressed in the LCA of the replaced fuels/systems
5. Specify which sources of emissions embodied in infrastructure are accounted for and clarify assumptions.
- Emissions embodied in buildings and facilities
 - Emissions embodied in transportation fleet and infrastructure
 - Emissions embodied in the manufacture of machinery
 - Other sources of emissions embodied in infrastructure (please specify)

I. Biofuel is used to replace transport fossil fuel (for stationary use, skip to section II)

6. Relevant characteristics of crude:
- 6a. Type of crude:
- Conventional crude
 - Canadian oil sands
 - Canadian/Venezuelan heavy oil
 - Other
 - Not specified
- 6b. Origin of fuel (region, refinery, etc), if specified
- 6c. Other important fuel characteristics, if specified
- 6d. Applicability conditions of the replaced fuel characteristics
- The reference fuel is a world average
 - The reference fuel applicable only to one region (specify region)
 - Other applicability conditions apply (please specify)

7. Emissions prior to extraction/production are accounted for (Y or N)

7a. If yes, specify pre-production sources included (e.g., geophysics, prospecting) and geographic/temporal coverage of analysis.

7b. Explain method for applying pre-production emissions to per barrel calculations.

8. Emissions from extraction/production are accounted for (Y or N)

8a. Direct and embodied emissions in extraction/production accounted for:

Fuel combustion from drilling

Fugitive methane emissions from equipment

Fuel combustion from turbines and compressors

Transportation emissions from helicopters and supply vessels

Use of electricity (e.g., gasoil or fuel oil generators)

Use of chemical inputs

Other

8b. Natural gas emissions accounted for:

Emissions from flaring natural gas

Emissions from combustion equipment (specify gases included)

Emissions from reinjection of natural gas

Emissions from direct use of natural gas

Emissions from other processing of natural gas

Emissions from gas processing point to remove liquids

Emissions from extracted liquids

Emissions from electricity production

8c. Describe method for allocating emissions between crude oil and natural gas production

8d. Emissions for other extraction/production by/co-products are accounted for (Y or N)

- If yes, describe methodologies for calculating emissions and for allocating emissions between crude and by/co-products.

9. Crude is transported to the refinery (Y or N)
 - 9a. Specify transport distance and mode(s) of transport (pipeline, tanker, etc.).
 - 9b. For internationally transported crude, specify whether domestic, international, or total transport emissions are accounted for.
 - Describe use of country-specific parameters in calculating transport emissions.
 - 9c. Fugitive emissions during transport are accounted for (Y or N)
 - 9d. Return journeys of transport fleet are accounted for (Y or N)
 - 9e. The production/transport system involves liquified natural gas (Y or N)
 - 9f. Emissions from the regasification plant are accounted for (Y or N)

10. Refinery emissions are accounted for (Y or N)
 - 10a. Describe assumptions on refinery characteristics (e.g., existing, typical, local average)
 - 10b. Describe method for calculating direct refinery emissions
 - 10c. Emissions embodied in chemicals (catalysts, solvents, etc.) are accounted for (Y or N)
 - If yes, describe method.
 - 10d. Fugitive emissions accounted for (Y or N)
 - If yes, describe method.
 - 10e. Emissions for hydrogen production are accounted for (Y or N)
 - If yes, specify the production process.
 - 10f. Emissions for purchased and generated electricity are accounted for (Y or N)
 - If yes, specify electricity mix of the purchased electricity
 - 10g. Emissions from wastes and leakages are accounted for (Y or N)
 - If yes, describe method
 - 10h. Emissions for refinery by-products and co-products are accounted for (Y or N)
 - If yes, describe methodologies for calculating emissions and for allocating emissions between fuel and by/co-products.

11. Fuel is transported or distributed prior to use (Y or N)

11a. Specify transport distance and mode(s) of transport (truck, tanker, etc.).

11b. For internationally transported fuels, specify whether domestic, international, or total transport emissions are accounted for.

- Describe use of country-specific parameters in calculating transport emissions.

11c. Fugitive emissions during transport are accounted for (Y or N)

11d. Return journeys of transport fleet are accounted for (Y or N)

12. Fuel use emissions are accounted for (Y or N)

(please consider consistency with Step 9)

If no:

12a: Please explain how equivalency with the biofuel system is defined (e.g. lower heating value)

If yes:

12b: Please explain how equivalency with the biofuel system is defined.

Do you refer to energy content of the fuel ____

Do you refer to miles (km) per energy unit ____

12c: Describe how energy efficiency is factored into fuel use analysis.

12d: Tailpipe gas is addressed (Y or N). If yes, describe methodology.

13. Please identify any elements of the fossil fuel LCA not included in the above questions and describe methodology used to calculate emissions.

II. Stationary use of biofuel for electricity/heat

7. Describe technologies, methodologies and data for calculating the extraction/production/transport of replaced energy source, using Transport Fuel questions 6-11, above, as guidance where appropriate.

8. Fuel use emissions are accounted (Y/N)

(please consider consistency with Step 9)

If no:

8a: Please explain how equivalency with the biofuel system is defined (e.g. lower heating value of utilized fuel)

8b: What type of fossil fuel is assumed to be replaced by the biofuel system?

Explain the assumption.

If yes:

8c: Please explain how equivalency with the biofuel system is defined.

Do you refer to energy content of the fuel (Y/N)

Do you refer to useful energy taking end use efficiency into account (Y/N)

If yes:

8d: Which method is used to define the production of replaced electricity/heat?

___ national average mix

___ marginal production

___ other _____

please explain your choice and assumptions.

8e: Report energy efficiency for electricity generation, and/or heat generation and describe how it is used in emissions analysis.

8f: Describe methodology for calculating evaporative emissions.

8g: Describe conversion/combustion technologies and method for calculating associated emissions, including trace gases.

9. Please identify any elements of the fossil fuel LCA not included in the above questions and describe methodology used to calculate emissions.

The general comparison approach can be agreed; anyway it is very important to note that, while biofuel LCA should be very specific and

regard single stocks, fossil fuel LCA has to be necessarily an average. In order to better comprehend this need, it can be considered that it is impossible to know which liter of fossil fuel is substituted by a liter of biofuel. Also, the evaluation of the CO₂ saving, required by the EU Directive 2009/28/EC, needs a reference to be calculated. So, we think it is necessary to consider national or regional averages (example: EU) for the LCA emissions, relying on official databases.