Entergy Corporation

Greenhouse Gas Verification Report

2010 Greenhouse Gas Inventory

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1. Verification Summary

Based on its review of Entergy's 2010 GHG emissions inventory, ICF International (ICF), in cooperation with Cventure LLC, has verified the information submitted by Entergy as being consistent with its emissions methodology and reporting guidance. This guidance is contained in the Entergy Corporation Greenhouse Gas Inventory Management Plan (IMP), the latest version dated April 2010. ICF found that the 2010 inventory conforms to generally accepted greenhouse gas (GHG) accounting standards, in particular the WRI/WBCSD GHG Protocol, Corporate Accounting and Reporting Standard (2004). The emission estimates were calculated in a consistent and transparent manner and were found to be a fair and accurate representation of Entergy Corporation's actual emissions and were free from material misstatement. ICF identified several minor, immaterial discrepancies in Entergy's greenhouse gas inventory which were corrected by Entergy during the course of the verification. ICF has verified a total of 48,600,678 metric tons of CO_2 equivalent (CO_2e) emissions.

2. Emissions Inventory

Entity Name: Entergy Corporation

Company address: 639 Loyola Avenue, New Orleans, Louisiana 70113

Entity Contact and Inventory Preparer: Rick Johnson

Verification Statement Prepared by: Craig Ebert and Khalid Husain, ICF International; Kevin Johnson, Cventure LLC.

This verification statement pertains to the greenhouse gas emissions inventory prepared by Entergy Corporation for calendar year 2010 (January 1st, 2010 – December 31st, 2010). This emissions inventory uses an equity share approach to establishing boundaries and includes the following emissions sources:

Scope 1**:** Stationary combustion in electric generating units and small sources at company facilities; mobile combustion in company fleet vehicles; fugitive methane from natural gas transmission systems; fugitive SF_6 from electric power transmission and distribution systems, and; fugitive HFCs from building HVAC systems, district cooling operations, and vehicle air conditioning systems.

Scope 2: Indirect emissions associated with both contract and spot market purchased electricity.

Scope 3: Purchased electricity for resale to end-users.

Emissions associated with electricity used in Entergy facilities are accounted for within stationary combustion emissions. Emissions associated with line losses in electric power transmission and distribution systems are included within the stationary combustion and purchased electricity emissions.

The inventory includes the following greenhouse gases: CO_2, CH_4, N_2O, SF_6, and HFCs.

All electricity consumed in the operation of generating plants and consumed in Entergy's various administrative and commercial buildings and operations are accounted for in Entergy's direct emissions from stationary combustion. The GHG emissions resulting from the full life cycle of the various fuel sources are not included in the inventory.

3. Greenhouse Gas Management Plan and Inventory Methodology

This verification draws upon the Entergy document *Greenhouse Gas Inventory Management Plan (IMP)*, originally developed by Entergy in July 2005 with input and review from EPA Climate Leaders and most recently updated in April 2010.

4. Verification Level of Effort

This is a Tier II verification. A Tier II-level verification is appropriate for basic reporting, and those voluntary efforts and public commitments for which there are no imminent requirements for compliance obligations or emissions trading. It is intended to establish the basis for baseline

protection, support claims for credit for early action, and enable assessments of performance of various GHG reduction initiatives by Entergy Corporation towards its voluntary targets. Given the status of Entergy Corporation's GHG emissions inventory and management system, a Tier II-level verification was appropriate for this project.

The 2010 GHG inventory verification focused primarily on direct emissions from large fossil fuel usage at generating facilities using CEMS data as well as purchased power. Entergy noted in its GHG Inventory Management Plan and also indicated to ICF and Cventure LLC that some category estimates that comprised Entergy's 2009 GHG inventory would carry forward to 2010 due to their *de minimus* nature (e.g., refrigerant emissions, small combustion sources and fugitive gas losses from transmission and distribution). As such, our verification efforts have not focused significantly on these carry-forward emissions from previous years, as they were already reviewed in prior year verifications. In other cases, 2009 data for categories such as SF6 emissions and mobile combustion were made available this year and applied to the 2010 inventory; these categories were reviewed in depth with several minor clarifications and corrections made.

5. Verification Approach

This Tier II verification effort involved the review of the logic and procedures used to compile the emission estimates, determine completeness and accuracy in calculations, and to assess the validity of the inventory design itself. It also focused on a review of the procedures in place and identified any missing or incorrectly calculated values. Emissions data were reviewed at a high level to detect internal inconsistencies, identify outliers and find potential errors in reporting, and included boundaries' completeness checks. Data in supporting spreadsheets and from the corporate databases were also examined under this Tier II review.

A detailed technical review of the methodologies, approaches, and calculations used in Entergy Corporation's inventory estimates was conducted in this verification effort. This was combined with a sampling of some of the data sources used during the compilation of the GHG emissions inventory by Entergy. Documentation was examined, including reviews of some disaggregated data, and the audit trail followed below the business entity level to raw data sources for several Entergy power generation units and power purchase agreements. The section that follows outlines the approaches used to review the main sources of the 2010 GHG inventory.

Stationary Combustion: Fossil Fuel Usage at Generating Facilities

For Tier II verifications in general, material business units and/or source types which collectively contribute on the order of 40 to 50 percent of the overall GHG emissions inventory are typically reviewed. For this verification, the inventory was reviewed in its entirety and a sample of data was reviewed in greater detail. Generation units were selected for detailed audit trail or desktop reviews based on relative contribution to the 2010 corporate GHG emissions inventory, access to granular data and supporting documentation, and also to account for some overlap with last year's samples (to test for any changes) as well as a selection of new samples. The ten (10) generation units selected for this desktop review included the following 6 coal and 4 gas/oil units:

<u>Coal</u>

- Big Cajun 2 Unit 3
- Independence 1
- Independence 2

- RS Nelson 6
- White Bluff 1
- White Bluff 2

Gas / Oil

- Baxter Wilson 2
- Lewis Creek 1
- Ninemile Point 5
- Sabine 5

The following information was received from Entergy and reviewed in relation to the above samples:

- Annual CO2 /flow monitors relative accuracy test audits (RATAs) for 5 of the selected coal units (Entergy does not operate the sixth coal unit, Big Cajun 2 Unit 3, and therefore does not have reasonable access to the information);
- Quarterly CO2 CEM linearity checks for 5 of the selected coal units;
- Monthly data on electricity generation (MWh) and heat input (total Btu) for Baxter Wilson 2, Lewis Creek 1, Ninemile Point 5, and Sabine 5; and
- Gas flow meter accuracy checks for Baxter Wilson 2, Lewis Creek 1, Ninemile Point 5, and Sabine 5.

The units above which were reviewed in greater detail represented approximately 60% of Entergy's total direct CO2 emissions from power generation units, and approximately 40% of Entergy's total corporate GHG emissions, in 2010.

Organizational boundaries were verified using information contained in Entergy's SEC 10-K report for 2010, Entergy's 2009 Annual Report, Entergy's 2009 Statistical Report and Investor Guide, and Entergy's inventory list of generation assets. As described in Entergy's IMP, Entergy GHG emissions inventory boundaries are determined on an equity share basis (i.e., the percent equity share of those facilities owned by Entergy which Entergy owns jointly with other companies) which was used to calculate the GHG emissions in the inventory database for this category. These equity share values in the GHG inventory were crosschecked against the data provided in the IMP, Entergy's annual, statistical, and 10-K reports, and successfully verified.

CEMS reports supplied by Entergy were checked against both the GHG emissions data in their GHG inventory spreadsheet database, and the EPA Clean Air Markets emissions reporting and tracking database, for the ten (10) above selected units. Monthly and annual CO2 CEMS reports generated by queries of the EPA Clean Air Markets database were checked and confirmed against the data reported in Entergy's GHG emissions inventory spreadsheets. Also, a sampling of Entergy's monthly data were verified against the EPA Clean Air Markets daily emissions monitoring reports, and Entergy-supplied electricity generation (MW-hr) and heat input (MMBtu) data for the ten (10) units reviewed.

Associated CEM system and gas flow meter QA/QC supporting documentation (including relative accuracy test audits, and linearity checks) was reviewed for a sample of nine (9) generating units (as Entergy does not operate the sixth coal unit, Big Cajun 2 Unit 3). In addition, the 2010 program-level audit report for Entergy's fossil CEMS program was also reviewed in this effort. These documentary

evidence verification checks were performed and confirmed that the reported emissions data and emissions/flow monitoring measurements and monitoring calibrations were accurate and the associated measurements data reported correctly in the Entergy GHG inventory.

For each of the units sampled, various error checking tests were performed on the sampled data to assess the information collected, including some examples such as record counts, missing data, limits and reasonableness, re-computation, and other cross-checks. For each of the selected units, some aggregation calculation checks, and source type and equity share checks, were made and compared against database outputs/reports and the Entergy GHG inventory spreadsheets. Also, for each fuel type among the selected generating units, a sampling of CO2 emissions values were checked using an alternative quantification methodology, based on activity data (e.g., fuel heat input values) and emissions factors.

Purchased Power

The key emissions factors, sources, and calculations that Entergy used for its Purchased Power (comprising Controllable Power Purchases and Non-Controllable Power Purchases) in the 2010 inventory database were checked. Together the data from these two sources correspond to approximately 30% of the total Entergy Corporate GHG emissions in 2010. A monthly breakdown of total purchased power was obtained from Entergy for review purposes and cross-checked against the 2010 SEC 10-K report for boundary and equity share purposes. In addition, raw data showing controllable purchased power for 2010 was received from System Planning and Operations (SPO) and was cross-checked against the inventory spreadsheet database. In order to double-check this raw data for redundancy and accuracy purposes, ICF requested from Entergy raw purchased power data from 11 plants (comprising approximately 70% of total controllable power purchase amount):

- Whitebluff – AECC ownership share
- Calpine Energy – Carville plant
- Cleco – Acadia
- Cottonwood – LA Gen
- Cottonwood – Intergen
- Tenaska – Frontier
- AECC – Fulton
- Oxy Chem – Taft
- Plum Point Station
- PUPP
- Dynegy – Sabine Power

Mobile Source Combustion and Fugitive SF6 Emissions from Electricity Transmission and Distribution Operations

Data for the year 2009 was available (as part of 2005-2009 yearly breakouts) for mobile source combustion and fugitive SF6 emissions from electricity transmission and distribution operations. For mobile source combustion, data was broken out by fuel types and amounts consumed. For SF6, the

number of canisters ordered in 2009 and weight per canister (with the assumption that the number issued in 2009 were required to replace SF6 emissions in 2009). The transposition of the mobile and SF6 data into the 2010 Entergy inventory spreadsheet was checked for accuracy.

Other Sources

All other GHG emissions sources were taken to be the same as last year due to their *de minimus* nature and as noted in the GHG IMP. These sources include small stationary combustion and fugitive CH_4 emissions from natural gas transmission and distribution operations. Fugitive HFCs from building HVAC systems, district cooling operations, and vehicle air conditioning systems were largely the same as in the 2009 inventory with the only slight change stemming from mobile combustion emissions which factored into the portion of HFC emissions attributable to vehicular AC systems, and thus altering the total fugitive HFC amount.

6. Inventory Boundaries & Dates

The boundaries for Entergy Corporation's GHG inventory were developed through an equity share approach, consistent with the EPA Climate Leaders and WRI/WBCSD Protocols. These boundary determinations were executed by Entergy in a manner generally consistent with accepted GHG accounting practices. Reviews of the 2010 SEC Form 10-K statement, Entergy's inventory list of fossil generating assets, and EPA's Clean Air Markets database indicated that the Entergy Corporation GHG inventory included all material business entities and associated facilities under their financial control, including:

- Entergy Corporation
- Entergy Arkansas, Inc.
- Entergy Gulf States Louisiana, L.L.C.
- Entergy Louisiana, LLC
- Entergy Mississippi, Inc.
- Entergy New Orleans, Inc.
- Entergy Texas, Inc.
- System Energy Resources, Inc.

The inventory review covers year 2010 (January 1, 2010 – December 31, 2010), and was the subject of this verification effort. The 2000 base year and 2010 emissions inventories provide a performance benchmark against which Entergy Corporation will measure year-on-year progress towards its emissions reductions goals.

7. Key Findings: Data Calculations, Methodology, and Monitoring

In general, practices followed in collecting, monitoring, storing, and calculating activity data were largely in accordance with procedures described in Entergy's *Greenhouse Gas Inventory Management Plan (IMP)* and in accordance with generally accepted GHG accounting principles. There were however a number of corrections made in the inventory as listed in the sub-sections that follow.

Stationary Combustion: Fossil Fuel Usage at Generating Facilities

For the ten (10) units identified as targets for audit sampling in Section 5 above, monthly/annual CEMS data from US EPA's Clean Air Markets emissions reporting database were reviewed. Disaggregated daily data were also reviewed for select months in a single quarter for those units. These results were verified against the direct emissions reported in Entergy's GHG emissions inventory spreadsheets. No material errors or omissions associated with Entergy's GHG emissions inventory accounting and reporting were identified, as part of this US EPA CO2 emissions database and Entergy GHG emissions inventory spreadsheets/supporting documentation comparisons and data checks.

Emission factors for CH4 and N2O were also checked. The coal-fired factors originally used were corrected (natural gas-based conversion factors had been used instead, incorrectly), and the associated CH4 and N2O emissions re-stated, resulting in an immaterial change (on the order of 0.1%) to the overall inventory.

For Independence 2 and RS Nelson 6, the GHG emissions verified in this effort are currently conditional, based on petitions to US EPA for proposed alternative monitoring of carbon dioxide mass emissions and heat input. CO2 CEMS analyzer problems were identified in the first and second quarters of 2010 for Independence 2, and the first and fourth quarters of 2010 for RS Nelson 6. The changes being proposed by Entergy involve several hundred thousand tons CO2e emissions for each unit in 2010: on the order of a 6-7% adjustment to each unit's annual emissions, and collectively representing approximately a 1% change to the overall inventory. These changes have not yet been approved by US EPA and data adjustments made in the Clean Air Markets database. These data adjustments should be re-checked as part of the 2011 inventory verification activities.

In addition to the raw CEMS data adjustments identified previously by Entergy, as part of this verification effort an immaterial (<0.1% of the total inventory) error was identified in Entergy's GHG inventory spreadsheets, and a subsequent re-statement of the Nelson 6 emissions was made as part of the verification activities.

In addition to those independent data source and aggregation checks, a re-calculation of CO_2 emissions was made for several of the audit data-sampled generating units, based on fuel heat input data. The results of this alternative quantification methodology comparison showed a calculated total CO_2 output within +/- 2% of the reported value from the CEMS units for the gas-fired units, and within +/- 4% of the CEMS values for the coal-fired units. This degree of agreement between two alternative emissions quantification methodologies represents an acceptable margin of error for a Tier II level verification program, considering that compliance-based CEMS measurements are generally more accurate than emission factor-based quantification approaches. Therefore, the alternative quantification methodology provides additional verification confirmation of the CEM systems measurement approach and results.

Purchased Power

For power purchase agreements, the ICF verification team reviewed each individual controllable power purchase agreement GHG emissions estimate included in the Entergy inventory, representing thirty (30) total units. Hourly-level granularity power purchase data (i.e., in MW-hr units of measure) were provided by Entergy's System Planning and Operations (SPO) department for all of Entergy's 2010 controllable power purchases. GHG inventory activity data verification against the SPO database query of raw outputs, and unit-specific GHG emissions calculation checks, which were performed on the individual power purchase agreement units contained in Entergy's GHG emissions inventory, identified no calculation or methodology material errors or misstatements. Summation totals in the raw data for controllable purchases was correct for all purchases, and the correct total had been entered into the GHG inventory spreadsheet. A redundancy check was carried out by obtaining power purchase data on eleven (11) specific units to ensure that no transposition or summation errors were made; this check confirmed no such mistakes had been made

Electricity emissions factors (lbs CO2/MWh) that the GHG inventory applied for each plant were verified against the plant-specific factors in eGRID's 2007 database. This database was released by EPA in late February 2010 and as such represents the most recent set of CO2 emissions factor data at the plant-specific as well as sub-regional power pool levels. Entergy correctly applied all the relevant plant generation CO2 emissions factors as well as the sub-regional power pool EFs. All of the emissions factors were correct.

The CH4 electricity emissions factor for SERC MS was initially incorrect (it was slightly higher than the correct eGRID value). This was corrected and led to a decrease of approximately 1,800 short tons CO2e.

Monthly breakouts of uncontrolled purchases were provided by Entergy. These were reviewed by ICF for consistency and accurate transposition into the 2010 GHG inventory. No issues were found.

Fugitive SF6 Emissions from Electricity Transmission and Distribution

As 2009 SF6 data represented the most recent update, the 2010 inventory applied these numbers. The underlying data for 2009 SF6 emissions was checked. No errors or inconsistencies were found in the data sheet or in the transposition of the data to Entergy's 2010 GHG inventory spreadsheet.

Mobile Combustion

The 2010 inventory applied 2009 data which represented the most recent update to mobile combustion. The underlying data for 2009 mobile combustion was reviewed. While this file was correct in regard to aggregation by different fuel types and respective amounts, a number of minor errors were noted in Entergy's 2010 GHG inventory spreadsheet:

- Incorrect fuel amounts for gasoline, diesel, CNG and LPG. These were corrected.
- Outdated CO2 emissions factors (tons CO2/gallon) for most fuels as well as an incorrect diesel CH4 factor (tons CH4/gallon of diesel), stemming from EPA's Climate Leaders guidance. Since that program has been discontinued and more recent emissions factors from WRI's Transport Module were available, the latter was suggested to Entergy. These have since been applied and reflected in the 2010 inventory.

8. Suggestions for Future Improvement

The following are suggestions for future improvement of Entergy's GHG inventory process:

- Manual data collection, transfer, and entry steps should be targets for elimination where feasible. Standardized data collection procedures across facilities, source, and emissions types, and streamlined data collection templates should be implemented. Increasingly automated data collection and handling approaches including web-based data collection and entry tools (e.g., electronic forms/templates); electronic data transfer; and robust data management and accessible database reporting systems all could be areas for consideration by Entergy going forward. Implementation of such an increasingly automated and electronic GHG data transfer effort across the corporation will continue to decrease the occurrence of manual errors, and improve overall GHG inventory data quality and reliability, as well as enhance analytics opportunities and performance tracking activities.

- The 2010 GHG inventory did not include calculations of electricity-related emissions of CH4 or N2O for each of the thirty (30) plants in the controllable power purchases category. Instead, SERC MS sub-regional power pool factors for CH4 and N2O were applied. This masks differences between emissions levels at individual plants and also incorrectly assumes that all plants fall within this sub-region—while most do, some such as those in Texas are in fact in ERCOT. As CH4 and N2O electricity emissions are minor sources, they do not constitute a material threshold level but this could be an area of improvement for future inventories.

- Estimates of all fugitive CH4 and HFC emissions have been deemed to be de minimus, as together they represent less than 1% of Entergy's total GHG emissions. As such, they were calculated in accordance with methodologies outlined in the EPA's Climate Leaders Protocol. Emissions from these sources were conservatively calculated in 2004 and the results have been carried forward into Entergy's 2010 inventory (with the slight alteration of HFC emissions stemming from mobile combustion emissions from 2009). Going forward, Entergy may want to calculate these for 2011 as these numbers will start to get outdated. In addition, although mobile combustion and SF6 emissions were calculated for 2009, Entergy may also want to update these sources for 2011, in order to more accurately track emissions from these sources.

- Although mobile combustion sources represent generally less than 0.5% of total corporate emissions, we suggest that in the future, Entergy check the WRI's GHG Protocol tools site in the process of compiling its annual inventory to determine if CO2, CH4 and N2O emissions factors for mobile combustion have been updated. This site is updated periodically to reflect the latest findings on these factors.

- Several extremely low size/capacity factor/activity data fossil generation stations and units, primarily those without CEMS systems, and/or fuel flow monitoring requirements associated with the US EPA Acid Rain program, were excluded from Entergy's GHG emissions inventory. These were believed to be immaterial exclusions from the organizational boundaries and were recommended by the verifiers to be addressed in 2010 by Entergy Fossil Operations, in order to provide a complete GHG accounting for some of these reserve and peaking units. One element of Entergy's 2010/early 2011 work in compiling data to be submitted to US EPA in 2011, as part of their Mandatory GHG Reporting Rule requirements, is anticipated to include a complete accounting of all of these low capacity factor, non-CEM equipped "peaking" units. These units may need to be included in Entergy's 2011 GHG inventory development and verification program, depending on the magnitude of their 2010 activity data collected as part of the Mandatory GHG Reporting Rule program being implemented at Entergy. Additionally, their

materiality with respect to the overall Entergy inventory should be reviewed at that time, both for 2011 accounting and reporting needs, as well as for the potential re-statement of prior years' inventories.

- The Entergy greenhouse gas inventory management plan (IMP) identifies the need for procedures for handling changes in the corporate boundaries resulting from mergers, acquisitions, and divestitures (MADs), as well as reporting changes and management responsibilities. While this is a good start, the IMP could be enhanced going forward with additional discussions on the details of baseline adjustments associated with MADs (including organic growth, and decline, impacts). Possible improvements include expanding the existing discussion with some specifics on facility/source identification/labeling, date stamping/reporting time allocation, emissions re-stating impacts (base year and subsequent years), etc. In addition, further details could be provided on data or methodology change management procedures (e.g., de minimus change thresholds, “sunset” or look-back time periods, and documentation and recordkeeping requirements).

- As part of its GHG inventory development process, Entergy performs a significant array of various data quality assurance and quality control (QA / QC) activities. Some examples of these include consistency checks with prior year’s data, and with similar facilities and source types; data normalization checks (including facility-level, year-on-year emissions intensity); and various data “cleansing” reviews with data coordinators and data collection team leaders/data suppliers. While there is a section in the IMP on auditing, verification and management responsibilities, Entergy could benefit from elaborating in more depth in the IMP the overall QA / QC approach that it employs and the various procedures that it undertakes at different steps of the inventory process and for each major segment for the inventory. This could be useful to Entergy for replicability, transparency and institutional memory purposes.

- As part of our verification, the compliance report from a 2010 Fossil CEMS program-level audit was reviewed. The 2010 audit reviewed documentation for 71 CEMS units located at 27 electric generating facilities owned and/or operated by Entergy. No significant findings were noted during the audit (i.e., no finding posing an imminent threat to human health and environment; having the potential for immediate release to the environment; having the potential for significant public relations impact; or having the potential to cause material impact to Entergy). Entergy’s CEMS program received an audit performance rating of 2, meaning the following:

    - The SH&E programs and practices reviewed substantially meet regulatory and internal requirements.
    - The Fossil CEMS program is in compliance with most of the applicable requirements included in the audit scope. Isolated exceptions to requirements were noted, but were judged to be occasional and inconsequential in comparison to the level of compliance achieved. Evidence was available to indicate the facility had taken some proactive measures in meeting its SH&E obligations, and to indicate most elements of its SH&E programs and processes had been communicated and implemented.

  The results of this program-level CEMS audit in 2010 provide an additional indication of the reliability of Entergy’s reported CEMS data. We suggest that this type of audit continue to take place in the future as it provides a useful opportunity to undertake correctional measures, and that the associated results be included as part of future GHG inventory verification reviews.

- Because of the timing needs for Entergy’s GHG inventory to be finalized and verified (by early/mid-March), and the differing availabilities of power purchase data and CEMS data, it is

recommended that Entergy bifurcate the data collection, inventory development, and verification activities into two scheduling stages. With power purchase data being available in early January, it is recommended that the power purchase segment of the program be initiated in mid-January, which would allow greater engagement with the trading group for controllable purchase information, and fuel and generation accounting for non-controllable purchase data. In addition to enhanced data collection, review, verification checks, and feedback cycles, a potential refinement to the non-controllable purchase power emissions estimates could be an additional objective for this initial stage. Also, this staged scheduling would allow the inventory/verification team to engage with the SPO ISB (intra-system billing) and solid fuels groups, in part to support the collection of additional verification supporting documentation/back-up data. With the purchased power work well underway, the CEMS data collection and verification could then be initiated as that data becomes available in mid-February.

- Independence 2 and Nelson 6 CO2 emissions data adjustments for 2010, and their associated re-statements in the EPA Clean Air Markets database, should be confirmed as part of Entergy's 2011 GHG inventory development and verification program.
- It is recommended that Entergy provide their 2010 US EPA Mandatory Reporting Rule GHG emissions data report and associated supporting documentation to the 2011 GHG emissions inventory verification party, at the initiation of the 2011 GHG inventory development and verification program. This data submittal could be important relative to Entergy's IMP specifications and inventory verification activities planning, especially in regards to de minimus sources and data sampling plans.

9. Conclusion

ICF identified some minor discrepancies in Entergy's greenhouse gas inventory that were corrected during the course of the verification. ICF believes that Entergy's overall inventory meets Entergy's goal of accurately calculating and reporting its corporate GHG emissions for 2010 in accordance with the WRI/WBCSD GHG Protocol, Corporate Accounting and Reporting Standard (2004).

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