

3P Analysis and Consulting

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Guelph, ON, Aug 29, 2012

Loop Initiatives
2300 Yonge Street, Suite 2300
Toronto, ON, M4P 1E4

Subject: Verification of 2011/2012 GHG inventory for Eaton Centre, 250 Yonge Street, Toronto, ON
Eaton Centre, 250 Yonge Street
Reporting Period: Apr 2011 to Mar 2012

Dear Ms. Quinn,

As requested, 3P Analysis and Consulting was engaged to verify the GHG inventory for the above building and period. The intended use of the inventory and verification is two-fold:

- apply for LEED credits for this building under the Canadian Green Building Council's (CaGBC) LEED-EB Program, LEED-EB Energy and Atmosphere credit 6: Emission Reduction Reporting (EA6).
- post the inventory and verification statement on the CSA CleanStart™ registry, as required under the CaGBC LEED-EB Program

The verification was undertaken with the following objective, scope and criteria:

Fundamental	Eaton Centre, 250 Yonge Street, Toronto, ON 2011/2012 GHG Inventory
Objectives	Establish a reasonable level of assurance of the GHG inventory for Eaton Centre, 250 Yonge Street, Toronto, ON in order to apply for LEED credit(s).
Level of Assurance	Reasonable - as per the CSA GHG CleanStart™ Registry.
Scope	What: Verify the GHG inventory for 20 Queen West, Toronto, ON, based on information provided in the GHG report. The verifier will also need to assess source data for energy related utility records (electricity, natural gas and diesel oil) Where: Eaton Centre, 250 Yonge Street, Toronto, ON When: Apr 2011-Mar 2012 Who: Intended users are the Canadian Standards Association CleanStart™ registry and the Canadian Green Building Council LEED program. How: Using ISO 14064-3 by a private, independent verifier.
Criteria	1. The stated amount of GHG emissions in the inventory are true and correct over the period of time covered by the report.

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	2. The inventory has been calculated in accordance with ISO 14064-1.
Materiality	There is no quantitative materiality threshold. Data management and quality control will be assessed. There should be no material discrepancies.

The verification of the GHG Assertion of **2,368 t CO₂e** emissions for the building for the reporting period was completed in conformity with the CAN/CSA-ISO 14064-3:06 standard to a reasonable level of assurance. There was no quantitative materiality threshold under the CleanStart™ registry requirements at the time of verification.

3P Analysis and Consulting performed the following:

- reviewed the inventory report
- reviewed the energy utility bills and submetered information (electricity, natural gas and diesel oil utility bills)
- reviewed the source of the emission factors
- made specific requests for detailed electrical submeter data
- traced sample energy and greenhouse gas calculations as provided by Loop Initiatives

Based on the activities undertaken, it is our opinion, to a reasonable level of assurance, that the GHG assertion of **2,368 t CO₂e** emissions for the building for the reporting period is supported by the underlying evidence, is true and correct, is free from material discrepancies, and is reported in accordance with the CleanStart™ Registry requirements.



Evan Jones, P.Eng., GHG-IQ, GHG-V
3P Analysis and Consulting