

# 3P Analysis and Consulting

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Guelph, ON, Feb 20, 2015

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

**Subject:** Verification of 2014 GHG Inventory for 180 Wellington Street West, Toronto, ON

**Reporting Period:** January 1, 2014 to December 31, 2014

Dear Ms. Smith,

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 (EAc6).
- 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:

<b>Fundamental</b>	<b>180 Wellington Street West, Toronto ON GHG Inventory</b>
<b>Objectives</b>	Establish a reasonable level of assurance of the GHG inventory for 180 Wellington Street West, Toronto, ON in order to apply for LEED credit(s).
<b>Level of Assurance</b>	Reasonable - as per the CSA GHG CleanStart™ Registry.
<b>Scope</b>	<b>What:</b> Verify the GHG inventory 180 Wellington Street 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 and natural gas) and diesel oil and refrigerant leakage amounts <b>Where:</b> 180 Wellington Street West, Toronto, ON <b>When:</b> January 1, 2014 to December 31, 2014 <b>Who:</b> Intended users are the Canadian Standards Association CleanStart™ registry and the Canadian Green Building Council LEED program. <b>How:</b> Using ISO 14064-3 by a private, independent verifier.
<b>Criteria</b>	<ol style="list-style-type: none"><li>1. The stated amount of GHG emissions in the inventory are true and correct over the period of time covered by the report.</li><li>2. The inventory has been calculated in accordance with ISO 14064-1.</li></ol>
<b>Materiality</b>	There is no quantitative materiality threshold. Data management and quality control will be assessed. There should be no material discrepancies.

## ***3P Analysis and Consulting***

Conflict of Interest Statement – During the time of the verification, Evan Jones (the lead verifier) was not, in any capacity, involved with the owners of or tenants in the building at 180 Wellington Street West, Toronto, ON.

The verification of the GHG Assertion of **707** t CO<sub>2</sub>e 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:

- Review of the inventory report
- Reviewed the historical activity data (electricity and natural gas utility bills and diesel oil consumption data)
- Compared the source of the emission factors with the values used in the inventory report
- Traced sample energy and greenhouse gas calculations
- Made specific inquiries to clarify details or request more information

One minor discrepancy was discovered during the verification, which Loop Initiatives corrected in the final report.

Based on the activities undertaken, it is our opinion, to a reasonable level of assurance, that the GHG assertion of **707** t CO<sub>2</sub>e 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