

# 3P Analysis and Consulting

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Guelph, ON, May 2, 2011

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

**Subject:** Verification of 2010 GHG inventory for Brookfield Place, 181 Bay Street, Toronto, ON

**Reporting Period:** Apr 2010 to Mar 2011

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 (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>Objectives</b>	Establish a reasonable level of assurance of the GHG inventory for the Brookfield Place, 181 Bay Street, Toronto, ON in order to apply for LEED credit(s).
<b>Scope</b>	<b>What:</b> Verify the GHG inventory for Brookfield Place, 181 Bay Street, Toronto, ON based on information provided in the GHG report. The verification will also assess source data for electricity, natural gas and diesel utility records.
	<b>Where:</b> 181 Bay Street, Toronto, ON
	<b>When:</b> Apr 2010 to Mar 2011
	<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
<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>

The verification of the GHG Assertion of **20,948 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

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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 historical activity data (electricity, natural gas and diesel utility bills, refrigerant amounts)
- reviewed the source of the emission factors
- asked specific questions of Loop Initiatives regarding the inventory
- 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 **20,948** t CO<sub>2</sub>e 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  
3P Analysis and Consulting