

## Annex 1: Commenters

Author	Organization	Type	Letter
Nickolas Themelis	Columbia University	Academic	<a href="#">View</a>
Matthew Brander	University of Edinburgh Business School	Academic	<a href="#">View</a>
Jude Chisom Erundu	EMBA Student at Columbia University	Academic	<a href="#">View</a>
Mick Dalrymple	USC (University of Southern California)	Academic	<a href="#">View</a>
Erin Shortell	Institute for Policy Integrity (NYU Law School)	Academic	<a href="#">View</a>
Michael Gerrard	Sabin Center Columbia University Law School	Academic	<a href="#">View</a>
Thomas Bourveau & Brandon Gipper	Columbia University	Academic	<a href="#">View</a>
Magali Delmas	UCLA faculty	Academic	<a href="#">View</a>
Karthik Ramanna	MIT and Cornell Professors	Academic	<a href="#">View</a>
Fran Seegull	Coalition for Inclusive Economic Growth	Coalition	<a href="#">View</a>
Todd Weinstein	ESG Owl	Consultant	<a href="#">View</a>
Brianna Hardy, Max Conerly	n/a	Consultant	<a href="#">View</a>
Douglas Hileman	Douglas Hileman Consulting (DHC)	Consultant	<a href="#">View</a>
Kimberly van Boden	Anthesis LLC	Consultant	<a href="#">View</a>
Valerie Wieman	PwC	Consultant	<a href="#">View</a>
Craig Moody	Verdis Group	Consultant	<a href="#">View</a>
Colin Curzi	RE Tech Advisors	Consultant	<a href="#">View</a>
Chad Spitler	Third Economy	Consultant	<a href="#">View</a>
Lisa Foster	Blue Sky Climate Reporting	Consultant	<a href="#">View</a>
Megan Tarrant	3R Sustainability	Consultant	<a href="#">View</a>
Jonathan Ursillo	WAP Sustainability LLC	Consultant	<a href="#">View</a>
TJ Pepping	Abt Global	Consultant	<a href="#">View</a>
Maggie Lund	3Degrees Group Inc	Consultant	<a href="#">View</a>
Elliott Ripley	Ashworth Leininger Group (ALG)	Consultant	<a href="#">View</a>
Consuelo Hitchcock	Deloitte & Touche LLP	Consultant	<a href="#">View</a>

Dan Krekelberg	EcoEngineers	Consultant	<a href="#">View</a>
David Jaber	Climate Positive Consulting	Consultant	<a href="#">View</a>
Baird Newbern	AECOM	Consultant	<a href="#">View</a>
Andrew Rizkallah	MorganFranklin Consulting	Consultant	<a href="#">View</a>
Renee Morin	eBay	Corporate	<a href="#">View</a>
Beth Sasfai	Cooley LLP	Corporate	<a href="#">View</a>
Megan Silva	Sempre	Corporate	<a href="#">View</a>
Walter Weems	Brunini Attorneys at Law	Corporate	<a href="#">View</a>
Eleni Reed	Alexandria Real Estate Equities	Corporate	<a href="#">View</a>
Luce Giraud	Veolia North America	Corporate	<a href="#">View</a>
Julia Rege	Mercedes-Benz North America	Corporate	<a href="#">View</a>
Maria Race	NRG Energy	Corporate	<a href="#">View</a>
Scott Novak	Baker Botts, Class of '85 Group	Corporate	<a href="#">View</a>
Kyle Hendricks	Equity Residential	Corporate	<a href="#">View</a>
Kassandra Gough	Calpine	Corporate	<a href="#">View</a>
Fariya Ali	Pacific Gas & Electric (PG&E)	Corporate	<a href="#">View</a>
Shannon Broome	Hunton Andrews Kurth LLP	Corporate	<a href="#">View</a>
Fadi Mourad	DTE Energy	Corporate	<a href="#">View</a>
Audrey Ratajczak	Cruz Strategies	Corporate Coalition	<a href="#">View</a>
Darbi Gottlieb	AdvaMed, Biocom CA, CA Life Sciences	Corporate Coalition	<a href="#">View</a>
Chris Torres	Transportation Company	Corporate	<a href="#">View</a>
Abraham Masri	Trimac Transportation	Corporate	<a href="#">View</a>
Joshua Wilson	POET	Corporate	<a href="#">View</a>
Jessica Vu	Service Corporation International (SCI)	Corporate	<a href="#">View</a>
Melissa Carey	HOLCIM	Corporate	<a href="#">View</a>
Jeremy Weinstein	Law Offices of Jeremy D. Weinstein	Corporate	<a href="#">View</a>
Anthony Livecchi	Internal Audit Director, Koppers Inc	Corporate	<a href="#">View</a>

Noah Curry	Mississippi Lime Company (MLC )	Corporate	<a href="#">View</a>
Mark Fullmer	Phelps Dunbar LLP	Corporate	<a href="#">View</a>
Doug Murray	IKEA US	Corporate	<a href="#">View</a>
Allison Rose	Autodesk	Corporate	<a href="#">View</a>
Rachelle Wenger	Common Spirit Health	Corporate	<a href="#">View</a>
Tom Van Heeke	Rivian Automotive Inc	Corporate	<a href="#">View</a>
Jennifer Norfolk	SCS Global Services and Global Heat Reduction Initiative	Corporate	<a href="#">View</a>
Julia Mangin	Recology	Corporate	<a href="#">View</a>
J.J. Huggins	Patagonia	Corporate	<a href="#">View</a>
Kara Fulcher	Michelin North America	Corporate	<a href="#">View</a>
Mark Lessans	Johnson Controls	Corporate	<a href="#">View</a>
Matthew Smith	REI Coop	Corporate	<a href="#">View</a>
Sam Brundrett	Etsy	Corporate	<a href="#">View</a>
Amanda Bangs	Position Green	Corporate	<a href="#">View</a>
Elizabeth Rubin	Pure Storage	Corporate	<a href="#">View</a>
David Frank	Microsoft	Corporate	<a href="#">View</a>
Lawrence Bachman	Adtalem Global Education	Corporate	<a href="#">View</a>
Cem Onus	DEKRA	Corporate	<a href="#">View</a>
Blake Stok	Thai Union	Corporate	<a href="#">View</a>
Amy Mmagu	Schneider Electric	Corporate	<a href="#">View</a>
Christian Theuer	Heirloom Carbon Technologies	Corporate	<a href="#">View</a>
Linda White	BMW of North America	Corporate	<a href="#">View</a>
Antoine Kunsch	Red Bull North America	Corporate	<a href="#">View</a>
James McRitchie	CorpGov.net	Corporate	<a href="#">View</a>
Adrienne Mouton-Henderson	Constellation Energy Corporation	Corporate	<a href="#">View</a>
Leonard Barkley	Normec Verifavia	Data Provider	<a href="#">View</a>
Ted Grozier	Good Lab	Data Provider	<a href="#">View</a>

Neil Acres	MSCI	Data Provider	<a href="#">View</a>
Khara Boender	Data Center Coalition (DCC)	Data Provider	<a href="#">View</a>
Sara Anzinger	Measurabl	Data Provider	<a href="#">View</a>
Omar Malik	Vertelligence	Data Provider	<a href="#">View</a>
Catherine Atkin	Carbon Accountable	Data Provider	<a href="#">View</a>
Julie Gorte	Impax	Investor	<a href="#">View</a>
Tom Ward	Railpen (Railway Pension Investments Limited)	Investor	<a href="#">View</a>
Edward Mason	Generation Investment Management LLP	Investor	<a href="#">View</a>
Arsenii Maksimenko	University Pension Plan	Investor	<a href="#">View</a>
Melissa MacGregor	SIFMA (Securities Industry and Financial Markets Association)	Investor	<a href="#">View</a>
Adriel Lubarsky	Beehive	Investor	<a href="#">View</a>
Marcie Frost	CalPERS (California Public Employees' Retirement System)	Investor	<a href="#">View</a>
Allan Moskowitz CFP	Transformative Wealth Management	Investor	<a href="#">View</a>
Snorre Gjerde	Norges Bank Investment Management (NBIM)	Investor	<a href="#">View</a>
Andrea Ranger	Trillium	Investor	<a href="#">View</a>
Lynn Paquin	CalSTRS	Investor	<a href="#">View</a>
Marian Macindoe	Parnassus Investments	Investor	<a href="#">View</a>
Stephanie Cohn Rupp	Veris Wealth Partners	Investor	<a href="#">View</a>
Amy Augustine	Boston Trust Walden	Investor	<a href="#">View</a>
Sarah Adams	Vert Asset Management	Investor	<a href="#">View</a>
Abigail Paris	As You Sow	Investor	<a href="#">View</a>
Cheryl Demmon	n/a	Non-Market	<a href="#">View</a>
David Perry	n/a	Non-Market	<a href="#">View</a>
Marianne Davis	n/a	Non-Market	<a href="#">View</a>
Guadalupe Sanchez-Luna	n/a	Non-Market	<a href="#">View</a>
Gerald Orcholski	n/a	Non-Market	<a href="#">View</a>
LIII Dd	n/a	Non-Market	<a href="#">View</a>

Bill Mayben	n/a	Non-Market	<a href="#">View</a>
Ryan C.	n/a	Non-Market	<a href="#">View</a>
Kirk Cheney	n/a	Non-Market	<a href="#">View</a>
Katherine Markova	former consultant, UCLA Extension educator	Non-Market	<a href="#">View</a>
Clifton McClelland	n/a	Non-Market	<a href="#">View</a>
Michael Kutilek	n/a	Non-Market	<a href="#">View</a>
Adnan Aboobacker	Think Tank	Non-Market	<a href="#">View</a>
Dania Sutton	Impact Experience	Non-Market	<a href="#">View</a>
Amy Oygen	n/a	Non-Market	<a href="#">View</a>
Stephen Lalli	n/a	Non-Market	<a href="#">View</a>
Muriel Strand	n/a	Non-Market	<a href="#">View, 2nd</a>
Chika Nakanishi	n/a	Non-Market	<a href="#">View</a>
Gershon Bialer	n/a	Non-Market	<a href="#">View</a>
Kathy Derby	n/a	Non-Market	<a href="#">View</a>
Deborah Wolf	n/a	Non-Market	<a href="#">View</a>
Pankaj Tanwar	n/a	Non-Market	<a href="#">View</a>
Bascomb Grecian	n/a	Non-Market	<a href="#">View</a>
Sean Cremins	n/a	Non-Market	<a href="#">View</a>
Karl Edinger	n/a	Non-Market	<a href="#">View</a>
Lisa Brunie	n/a	Non-Market	<a href="#">View</a>
Sathvik Tantry	Financial contributor to passage of SB 253	Non-Market	<a href="#">View</a>
Alejandro Hernandez	n/a	Non-Market	<a href="#">View</a>
Joe Collins	n/a	Non-Market	<a href="#">View</a>
Hedvig Røhne	n/a	Non-Market	<a href="#">View</a>
Victoria Evans	GHG working group member, reporting as individual but at SCS Engineers	Non-Market	<a href="#">View</a>
Flavio Ortuno	n/a	Non-Market	<a href="#">View</a>
Aimee Ford	Confidential client	Non-Market	<a href="#">View</a>

Chris Noble	Private Equity Stakeholder Project	Non-profit	<a href="#">View</a>
Lucas Grimes	Center for Resource Solutions (CRS)	Non-profit	<a href="#">View</a>
Alex Piper	EnergyTag	Non-profit	<a href="#">View</a>
Gracyna Mohabir	California Environmental Voters	Non-profit	<a href="#">View</a>
Leila Yow	Institute for Agriculture and Trade Policy	Non-profit	<a href="#">View</a>
Andrew Langley	Community Health Group	Non-profit	<a href="#">View</a>
Monica Palmeira	The Greenlining Institute	Non-profit	<a href="#">View</a>
Giana Amador	Carbon Removal Alliance	Non-profit	<a href="#">View</a>
Lucy Chinkezan	Civil Justice Association of CA	Non-profit	<a href="#">View</a>
Sarah Gao	Sunrise Bay Area	Non-profit	<a href="#">View</a>
Anthony Myint	Zero Foodprint	Non-profit	<a href="#">View</a>
Holly Ensign-Barstow	B Lab	Non-profit	<a href="#">View</a>
Clara Vondrich	Public Citizen	Non-profit	<a href="#">View</a>
Alex Martin	Americans for Financial Reform Education Fund	Non-profit	<a href="#">View</a>
Chloe Ames	NextGen California	Non-profit	<a href="#">View</a>
Joey Hoekstra	International Emissions Trading Association (IETA)	Non-profit	<a href="#">View</a>
Verena Radulovic	C2ES	Non-profit	<a href="#">View</a>
Sam Pearl Schwartz	Center for Green Market Activation (GMA) Creators of Advanced and Indirect Mitigation (AIM) Platform	Non-profit	<a href="#">View</a>
Andrew Ulmer	California Independent System Operator Corporation (ISO)	Non-profit	<a href="#">View</a>
Alissa Benchimol	Greenhouse Gas Management Institute (GHGMI)	Non-profit	<a href="#">View</a>
Brad Sparks	A4S Foundation US Inc	Non-profit	<a href="#">View</a>
Stephanie Jones	Environmental Defense Fund	Non-profit	<a href="#">View</a>
Sandy Peters	CFA Institute	Non-profit	<a href="#">View</a>
Jane Sadler	RMI and EDF	Nonprofit coalition	<a href="#">View</a>

Alfredo Arredondo	Behalf of Beyond Alliance, CCES, Ceres, Conservation International, and EDF	Nonprofit Coalition	<a href="#">View</a>
Cathy Becker	Green America and the Green Business Network	Nonprofit Coalition	<a href="#">View</a>
Elizabeth Derbes	Natural Resources Defense Council (NRDC), Earth Justice, Sierra Club	Nonprofit Coalition	<a href="#">View</a>
Gracyna Mohabir	Coalition (ICCR, Ceres, Public Citizen, EDF, Greenlining Institute, Rise Economy, AFREF, and more)	Nonprofit coalition	<a href="#">View</a>
Adam Jorge	Sonoma Clean Power Authority	Public Corp	<a href="#">View</a>
Alisa Kaseweter	Bonneville Power Administration	Public Corp	<a href="#">View</a>
Nathan Warren	California Water Service Group	Public Corp	<a href="#">View</a>
Cindy Parsons	LA Dept of Water and Power	Public Corp	<a href="#">View</a>
Conor Merrigan	Spirit Environmental: Montrose Environmental Company	Service Provider	<a href="#">View</a>
Michelle Savage	XBRL US	Service Provider	<a href="#">View</a>
Daniele Pernigotti	Carbon Footprint Italy (CFI)	Service Provider	<a href="#">View, 2nd</a>
Benjamin Kling	Beta Analytic	Service Provider	<a href="#">View</a>
Arjen van de Voort	Open Footprint	Service Provider	<a href="#">View</a>
Melissa Klein	UL Solutions	Service Provider	<a href="#">View</a>
Darren McCrate	CDP	Service Provider	<a href="#">View</a>
Kristina Wyatt	Persefoni AI Inc.	Service Provider	<a href="#">View</a>
Dr. Inna Amesheva	ESG Book GmbH	Service Provider	<a href="#">View</a>
Amy Holm	The Climate Registry	Service Provider	<a href="#">View</a>
Mandi McReynolds	Workiva	Service Provider	<a href="#">View</a>
Stefan Unnasch	Life Cycle Associates	Service Provider	<a href="#">View</a>
Ann Howard	ANSI National Accreditation Board (ANAB)	Standard Setter	<a href="#">View</a>
Alison McMeekin	The Global Reporting Initiative (GRI)	Standard Setter	<a href="#">View</a>
Nick Romo	Association of Independent California Colleges and Universities (AICCU)	Trade Asso	<a href="#">View</a>

Michelle Thatcher	US Green Chamber of Commerce	Trade Asso	<a href="#">View</a>
William Sisson	World Business Council for Sustainable Development (WBCSD)	Trade Asso	<a href="#">View</a>
Emma Wasserman	Association for Commuter Transportation	Trade Asso	<a href="#">View</a>
Benjamin Johnson	TIC Council	Trade Asso	<a href="#">View</a>
Allegra Dawes	Airlines for America (A4A)	Trade Asso	<a href="#">View</a>
Chelsea Murtha	American Apparel & Footwear	Trade Asso	<a href="#">View</a>
Jonathan Kendrick	California Chamber of Commerce - coalition of 25 trade associations	Trade Asso	<a href="#">View</a>
Tresten Keys	Associated General Contractors of California	Trade Asso	<a href="#">View</a>
Mikhael Skvarla and Justin Wynne	California Municipal Utilities Association (CMUA)	Trade Asso	<a href="#">View</a>
Mike Aquino	International Dairy Foods Association (IDFA)	Trade Asso Ag	<a href="#">View</a>
Nicole Ayache	National Milk Producers Federation (NMPF)	Trade Asso Ag	<a href="#">View</a>
Sam Wildman	Meat Institute	Trade Asso Ag	<a href="#">View</a>
Katie Davey	Dairy Institute of CA (DIC)	Trade Asso Ag	<a href="#">View</a>
Keith Lazarus	NYCPA (Certified Public Accountants)	Trade Asso Audit	<a href="#">View</a>
Desire Carroll	Center for Audit Quality (CAQ)	Trade Asso Audit	<a href="#">View</a>
Jason Fox	CalCPA and AICPA	Trade Asso Audit	<a href="#">View</a>
Jessie Buckmaster	Bay Area Sustainable Construction Leaders Group	Trade Asso Construction	<a href="#">View</a>
Alessandra Magnasco	California Fuels and Convenience Alliance (CFCA)	Trade Asso Energy	<a href="#">View</a>
Eric Holdsworth	Edison Electric Institute	Trade Asso Energy	<a href="#">View</a>
Sam Wade	The Coalition for Renewable Natural Gas	Trade Asso Energy	<a href="#">View</a>
Lesley Hunter	American Council on Renewable Energy (ACORE)	Trade Asso Energy	<a href="#">View</a>
Lisa Jacobson	Business Council for Sustainable Energy	Trade Asso Energy	<a href="#">View</a>



Jeremy Weinstein	International Energy Credit Association	Trade Asso Energy	<a href="#">View</a>
Kerri Metz	Clean Energy Buyers Association (CEBA)	Trade Asso Energy	<a href="#">View</a>
Clare Breidenich	Western Power Trading Forum (WPTF)	Trade Asso Energy	<a href="#">View</a>
Tom Falcone	Large Public Power Council	Trade Asso Energy	<a href="#">View</a>
Allison Wood	McGuire Woods LLP, Counsel to the Power Generators Air Coalition	Trade Asso Energy	<a href="#">View</a>
Sara Fitzsimon	Independent Energy Producers Association (IEPA)	Trade Asso Energy	<a href="#">View</a>
Alex Jackson	American Clean Power - CA	Trade Asso Energy	<a href="#">View</a>
Matt Haynie	National Electrical Manufacturers Association (NEMA)	Trade Asso Energy	<a href="#">View</a>
Sophie Ellinghouse	Western States Petroleum Association (WSPA)	Trade Asso Energy	<a href="#">View</a>
robyn .e	US Green Building Council California	Trade Asso Envi	<a href="#">View</a>
Shireen Karimi	Green America	Trade Asso Envi	<a href="#">View</a>
Gregory Hershman	PRI	Trade Asso Finance	<a href="#">View</a>
Maria Lettini	US SIF	Trade Asso Finance	<a href="#">View</a>
Erica Lasdon	ICCR	Trade Asso Finance	<a href="#">View</a>
Jake Rascoff	Ceres		<a href="#">View</a>
Maggie Fellowes	ICGN (International Corporate Governance Network)	Trade Asso Finance	<a href="#">View</a>
Investment Company Institute (ICI)	ICI	Trade Asso Finance	<a href="#">View</a>
Michael Gullette	American Bankers Association	Trade Asso Finance	<a href="#">View</a>

Chris Shultz	California Bankers Association	Trade Asso Finance	<a href="#">View</a>
Michelle Meertens	Institute of International Bankers	Trade Asso Finance	<a href="#">View</a>
SAMANTHA RILEY	Bank Policy Institute (BPI)	Trade Asso Finance	<a href="#">View</a>
Fran Seegull	US Impact Investing Alliance	Trade Asso Finance	<a href="#">View</a>
Susan Milazzo	California Mortgage Bankers Association	Trade Asso Finance	<a href="#">View</a>
Matthew Powers	Association of California Life and Health Insurance Companies (ACLI, ACLHIC, IRI)	Trade Asso Finance	<a href="#">View</a>
Denneile Ritter	American Property Casualty Insurance Association (APCIA)	Trade Asso Finance	<a href="#">View</a>
Maryn Pitt	Manufacturers Council of the Central Valley	Trade Asso Industry	<a href="#">View</a>
Keelin Christensen	Outdoor Industry Association and CA Outdoor Recreation Partnership	Trade Asso Industry	<a href="#">View</a>
Sarah Pollo Moo	California Retailers Association	Trade Asso Industry	<a href="#">View</a>
James Privette	International Liquid Terminals Association (ILTA)	Trade Asso Industry	<a href="#">View</a>
Trevor Balough	American Chemistry Council	Trade Asso Industry	<a href="#">View</a>
Julie Landry	American Forest & Paper Association	Trade Asso Industry	<a href="#">View</a>
Tyler Hengen	American Iron and Steel Institute (AISI)	Trade Asso Industry	<a href="#">View</a>
Elizabeth Esquivel	CA Manufacturers and Technology Association (CMTA)	Trade Asso Industry	<a href="#">View</a>
Michael Pierce	Window & Door Manufacturers Association (WDMA)	Trade Asso Industry	<a href="#">View</a>
Sarah Musiker	California Water Association (CWA)	Trade Asso Industry	<a href="#">View</a>

Randi Morrison	Society for Corporate Governance	Trade Asso Professional	<a href="#">View</a>
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