

MassDEP GHG Reporting Program Summary Report For Retail Sellers of Electricity Emissions Year 2012

April 2015

The information below summarizes the 2012 greenhouse gas (GHG) emissions and megawatt hours (MWh) of electricity sales reported to the Massachusetts Department of Environmental Protection (MassDEP) by the 87 retail sellers that sold electricity in Massachusetts during that year, as required by MassDEP regulation 310 CMR 7.71. Additional information about MassDEP's GHG program is available at <http://www.mass.gov/eea/agencies/massdep/climate-energy/climate/approvals/ma-greenhouse-gas-emissions-reporting-program.html>; see particularly *Retail Seller of Electricity Reporting*. MassDEP will use the information presented here in considering future measures to reduce emissions from the electric sector. This was the fourth year of reporting under the regulation. 2008 was the initial reporting year. Annual reporting began with the 2010 reporting year. Comparisons of the first four reporting years are provided in this summary.

MassDEP requires retail sellers to report emissions that occur from the generation of the electricity that they sell. The GHGs emitted from power plant smokestacks during combustion of fuels to generate electricity are carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). Biogenic and non-biogenic GHG emissions are reported separately. Biogenic GHG emissions are emissions of CO₂ that result from the combustion of biogenic (plant or animal) material, excluding fossil fuels. Non-biogenic GHG emissions include CO₂ released from the combustion of non-biogenic fuel, plus CH₄ and N₂O released from the combustion of any fuel.

For 2012, the retail seller reporting process consisted of 4 steps:

- Step 1. Some retail sellers chose to report use of MWh from particular generating units, and any associated emissions.
- Step 2. MassDEP developed initial GHG emission factors in terms of pounds of non-biogenic and biogenic GHGs in carbon dioxide equivalents per megawatt hour (lb CO₂e/MWh) based on all of the electricity consumed in Massachusetts.
- Step 3. MassDEP developed final GHG emission factors for the electricity consumed in Massachusetts that was not reported in Step 1, by removing the MWh and emissions reported in Step 1 from the initial emission factors developed in Step 2.
- Step 4. Retail sellers determined their GHG emissions by multiplying the final emission factors in Step 3 by the energy they sold that they did not report in Step 1, and then adding any emissions reported in Step 1.

The purpose of Step 1 is to allow retail sellers to document the use of clean energy. Because MWh associated with this clean energy are included in Step 2 but excluded in Step 3, the final emission factors are greater than the initial emission factors. For more details on the reporting process and development of GHG emission factors for electricity consumed in Massachusetts, see *Draft 2012 Greenhouse Gas (GHG) Emission Factors to be used by Retail Sellers of Electricity Reporting under 310 CMR 7.71(9) "Reporting Requirements for Retail Sellers of Electricity"* (<http://www.mass.gov/eea/docs/dep/air/climate/rse12tsd.pdf>).

GHG Emission Factors

For 2012, all Massachusetts- and regional-based emission factors continued to decrease from the 2008 through 2011 values, except for the Massachusetts-based Biogenic EF which has varied somewhat.

Table 1 shows the initial (Step 2) and final (Step 3) emission factors upon which retail seller GHG emissions are based. (Please note that Table 1 presents wholesale emission factors. MassDEP recommends that consumers of electricity wishing to use Massachusetts-specific emission factors to report their GHG emissions from use of electricity should see Appendix 3 to this document for appropriate values.) For an explanation of the “Massachusetts-based” and “Regional-based” approaches used to calculate the emission factors in Table 1, see *Draft 2012 Greenhouse Gas (GHG) Emission Factors to be used by Retail Sellers of Electricity Reporting under 310 CMR 7.71(9) “Reporting Requirements for Retail Sellers of Electricity”* (<http://www.mass.gov/eea/docs/dep/air/climate/rse12tsd.pdf>).

Table 1. GHG Emission Factors for Electricity Consumed in Massachusetts, prior to and after accounting for particular generating units (lb CO₂e/MWh)

| | Massachusetts-based approach | | Regional-based approach | |
|---|------------------------------|----------|-------------------------|----------|
| | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic |
| Initial Emission Factors: prior to accounting for particular generating units (Step 2) | | | | |
| 2008 | 854 | 97 | 700 | 139 |
| 2010 | 798 | 97 | 662 | 136 |
| 2011 | 686 | 89 | 584 | 122 |
| 2012 | 601 | 90 | 535 | 120 |
| Final Emission Factors: after accounting for particular generating units (Step 3) | | | | |
| 2008 | 871 | 98 | 708 | 141 |
| 2010 | 824 | 101 | 672 | 138 |
| 2011 | 712 | 93 | 595 | 124 |
| 2012 | 628 | 94 | 546 | 123 |

MWh Sold by Retail Sellers and Reported from Particular Generating Units

For 2012, 3 electric utilities, 1 competitive supplier, and 31 municipal electric departments or light boards chose to report MWh from particular generating units in Step 1. All MWh reported from particular generating units in the first four reporting years have been from non-emitting units. The number of optional reporters, the amount of non-emitting MWh they reported, and the percent of non-emitting MWh to total retail sales all continued to increase from 2008 to 2012.

Tables 2 and 3 show the number of retail sellers reporting in 2008, and 2010 through 2012. Figure 1 shows the amount of non-emitting MWh from particular generating units that they chose to report,¹ Figure 2 shows their total retail sales,² and Figure 3 shows the ratio of non-emitting MWh to total retail sales. Figures 4 and 5 show this non-emitting power by fuel type (as MWh and as a percent) and Figures 6 and 7 show the locations of these particular generating units (again as MWh and as a percent).

¹ Several municipalities had minor rounding or reporting errors resulting in a 1 to 4 MWh difference between what the municipalities reported to MassDEP and to DPU; the value reported to MassDEP is used throughout this document.

² The total retail sales reported by competitive suppliers for 2012 differs by 7 MWh from the total reported in DOER’s *Massachusetts RPS & APS Annual Compliance Report for 2012* even after several competitive suppliers revised their reports. Several municipalities reported their total retail sales value from a line other than the TOTAL (line 15) from page 57 their *Annual Return* to DPU, or failed to subtract their Sales from Resale (line 18) from the TOTAL, as instructed. The *Annual Return* TOTAL from line 15 is used throughout this document, with Sales from Resale subtracted, as necessary.

Table 2. Number of Retail Sellers Reporting Optional MWh from particular generating units

| Optional Reporting (Step 1): Number of Reporters | Electric Utilities | Competitive Suppliers | Municipal Light Depts. | Total Retail Sellers |
|--|--------------------|-----------------------|------------------------|----------------------|
| 2008 | 2 | 0 | 17 | 19 |
| 2010 | 2 | 1 | 24 | 27 |
| 2011 | 3 | 1 | 25 | 29 |
| 2012 | 3 | 1 | 31 | 35 |

Figure 1. Optional MWh reported from particular generating units

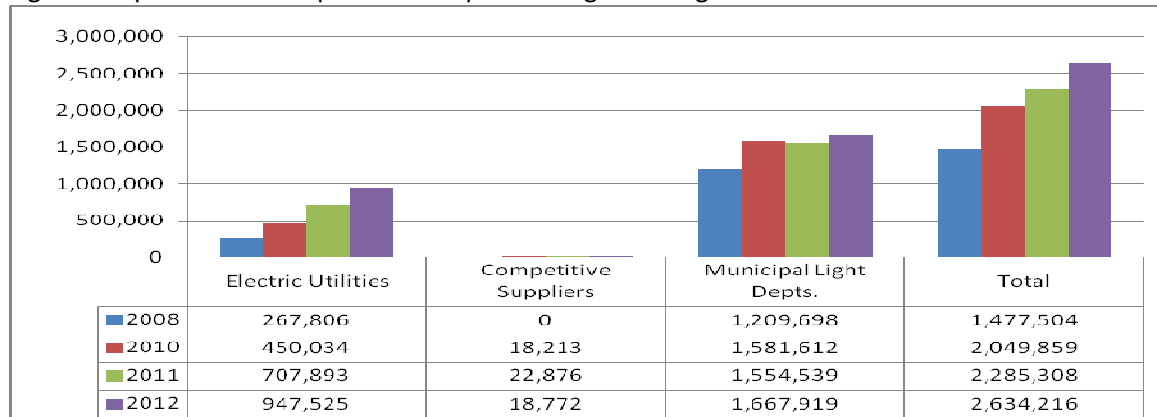


Table 3. Number of Retail Sellers Reporting GHG Emissions

| Mandatory Reporting: Number of Retail Sellers | Electric Utilities | Competitive Suppliers | Municipal Light Depts. | Total Retail Sellers |
|---|--------------------|-----------------------|------------------------|----------------------|
| 2008 | 4 | 22 | 40 | 66 |
| 2010 | 4 | 31 | 40 | 75 |
| 2011 | 4 | 33 | 40 | 77 |
| 2012 | 4 | 43 | 40 | 87 |

Figure 2. Total MWh of Retail Sales of Electricity Reported

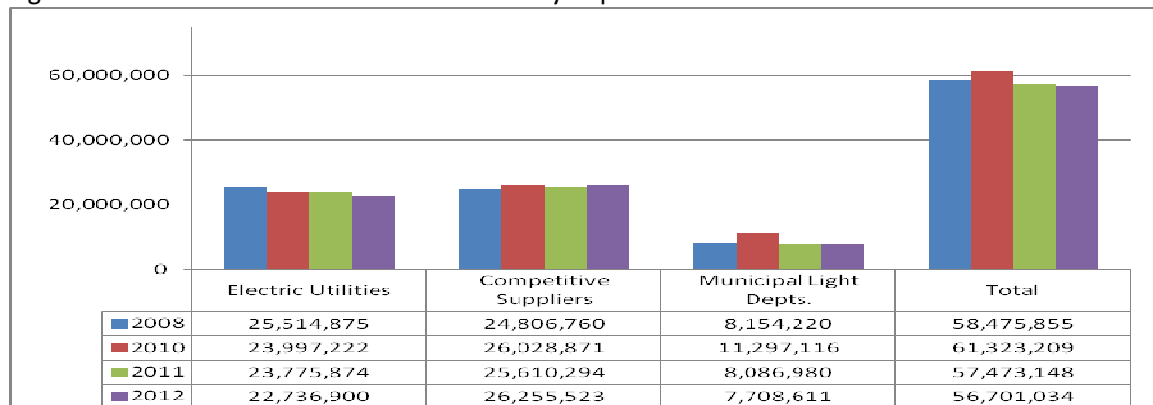
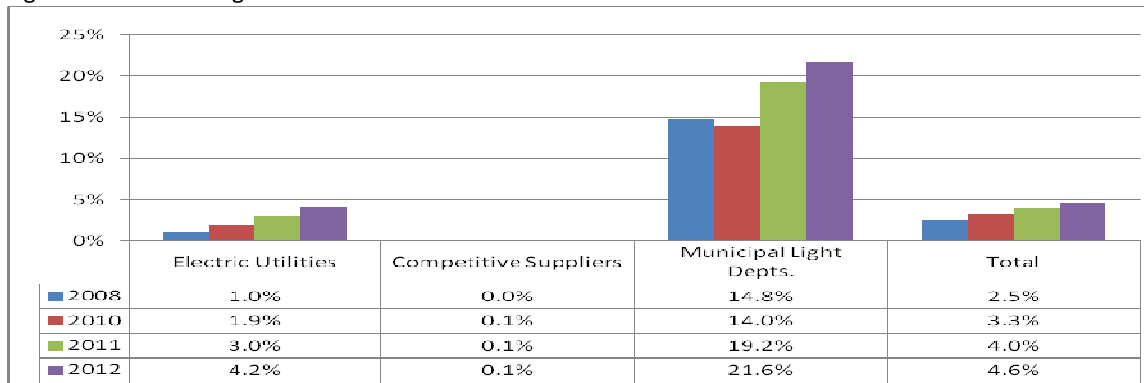
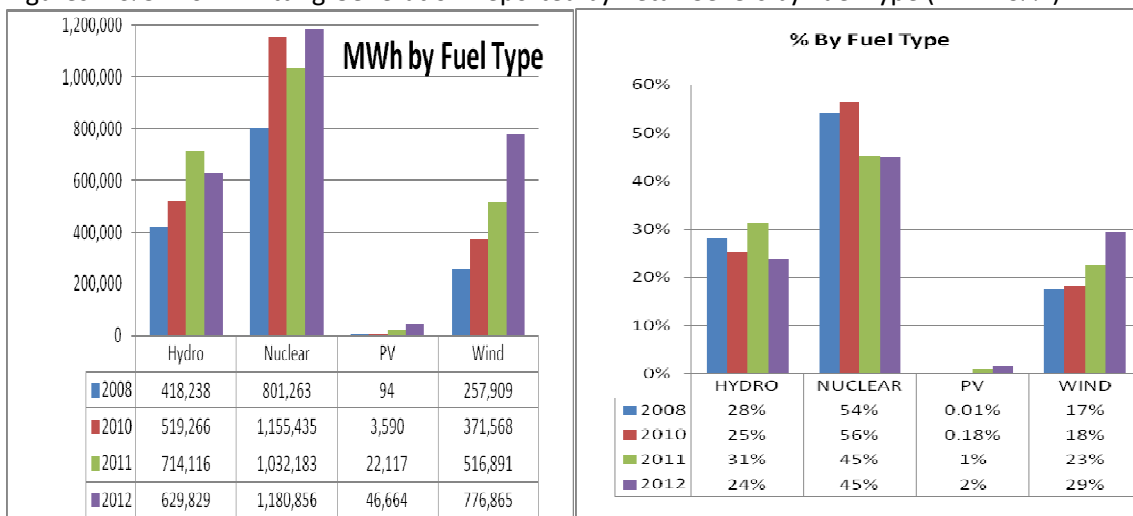


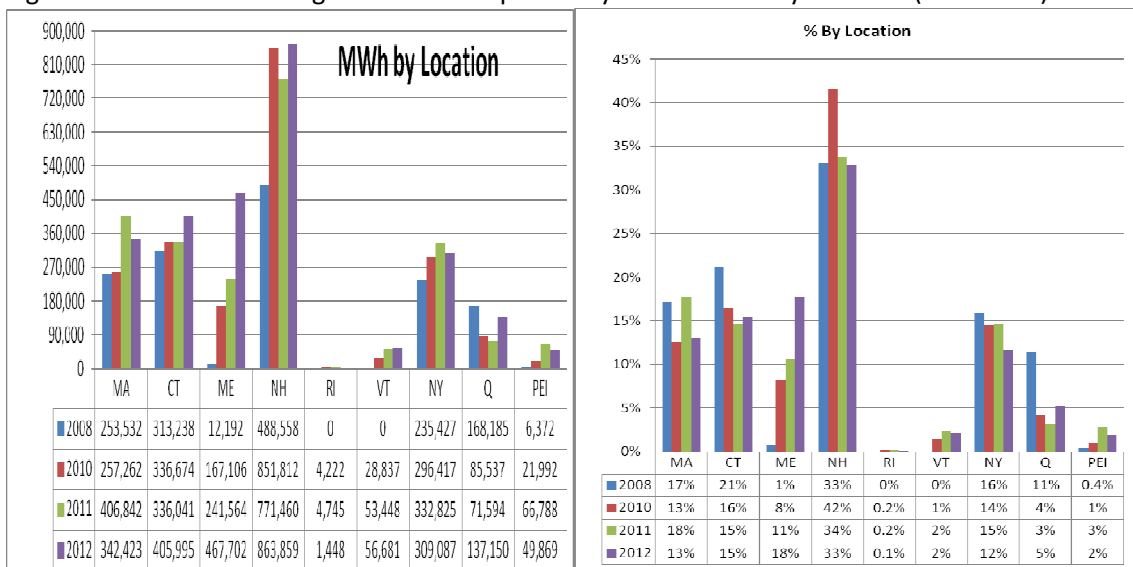
Figure 3. Non-emitting MWh as % of Total MWh of Retail Sales



Figures 4 & 5. Non-Emitting Generation Reported by Retail Sellers by Fuel Type (MWh & %)



Figures 6 & 7. Non-Emitting Generation Reported by Retail Sellers by Location (MWh & %)

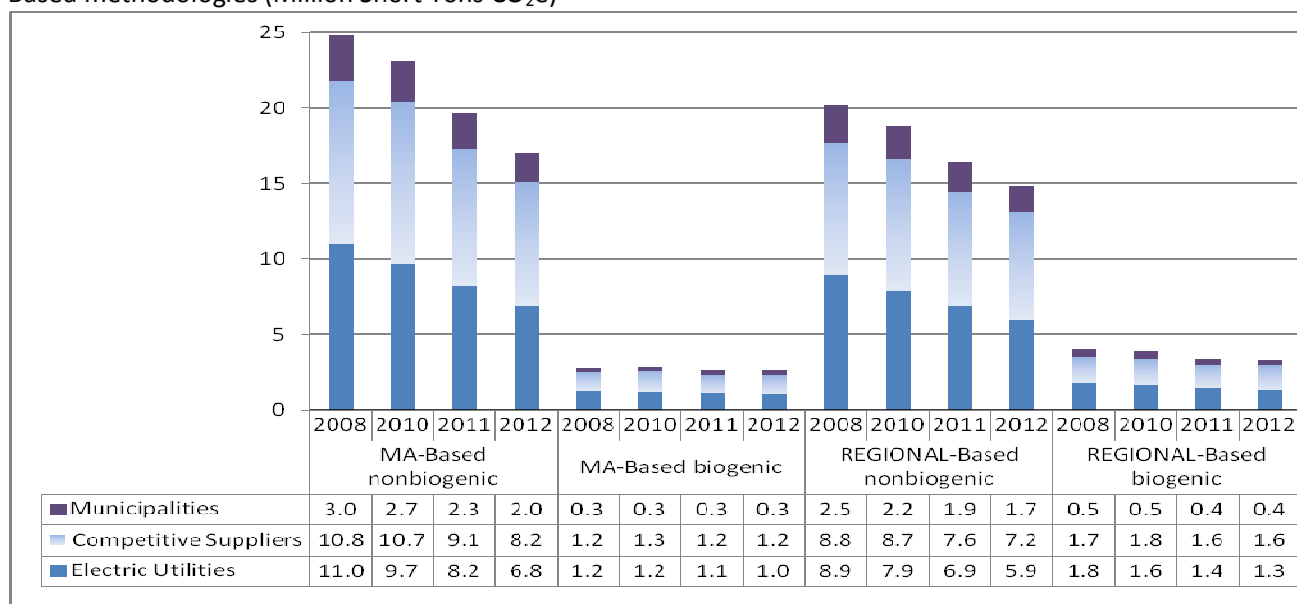


GHG Emissions Reported by Retail Sellers

For 2012, the total reported GHG emissions in all four categories decreased from earlier years, following the trend of the emission factors. The differences in GHG emissions between 2008, 2010, 2011 and 2012 within each retail seller type would be caused by the changes in total MWh sales and percent of MWh reported from particular generating units in Step 1 by each type of retail seller.

Figure 8 shows the total GHG emissions reported by the three types of retail sellers. GHG emissions were calculated by each retail seller using the reporting process shown on page 1 of this summary. The GHG emissions reported by each retail seller can be found in Appendix 1.

Figure 8. GHG Emissions Reported by Retail Seller Type and Year using the MA-Based and Regional-Based methodologies (Million Short Tons CO₂e)



Individual Retail Seller Reporting for 2012

For each retail seller that chose to submit MWh from particular generating units in 2012, “individual” GHG emission factors were determined. These factors represent individual GHG emission rates for each retail seller based on their reported GHG emissions and MWh of electricity sales. The greater the percentage of total MWh electricity sales reported as non-emitting MWh, the lower a retail seller’s individual emission factors.³

Figures 9 and 10 show the MWh reported, and the ratio of those MWh to the retail seller’s 2012 electricity MWh sales, for each retail seller that chose to report use of particular generating units. To illustrate trends, the figures present the retail sellers in order of increasing percentage of reported non-emitting power. The figures compare optional MWh reported as a percentage of total retail sales, with the second figure showing the variation in total MWh sales. See Appendix 2 below for individual retail values used in these two figures.

³ In 2011, one municipality reported a greater amount of MWh from particular generating units than its retail sales, resulting in apparently negative total retail sales, negative GHG emissions, and a negative GHG emission rate. The regulation at 310 CMR 7.71(9)(d)5. does not allow a retail seller to claim more generation from particular generating units than it sold to its retail customers. To prevent this situation from occurring again, MassDEP now requires municipalities to submit page 57 of their *Annual Return*, showing their total retail sales, with their optional “Step 1” report on MWh from particular generating units.

Figure 9. 2012 Electricity Sales Reported as Non-Emitting by Retail Seller (MWh and % of sales) (retail sellers not shown chose not to report MWh from particular generating units)

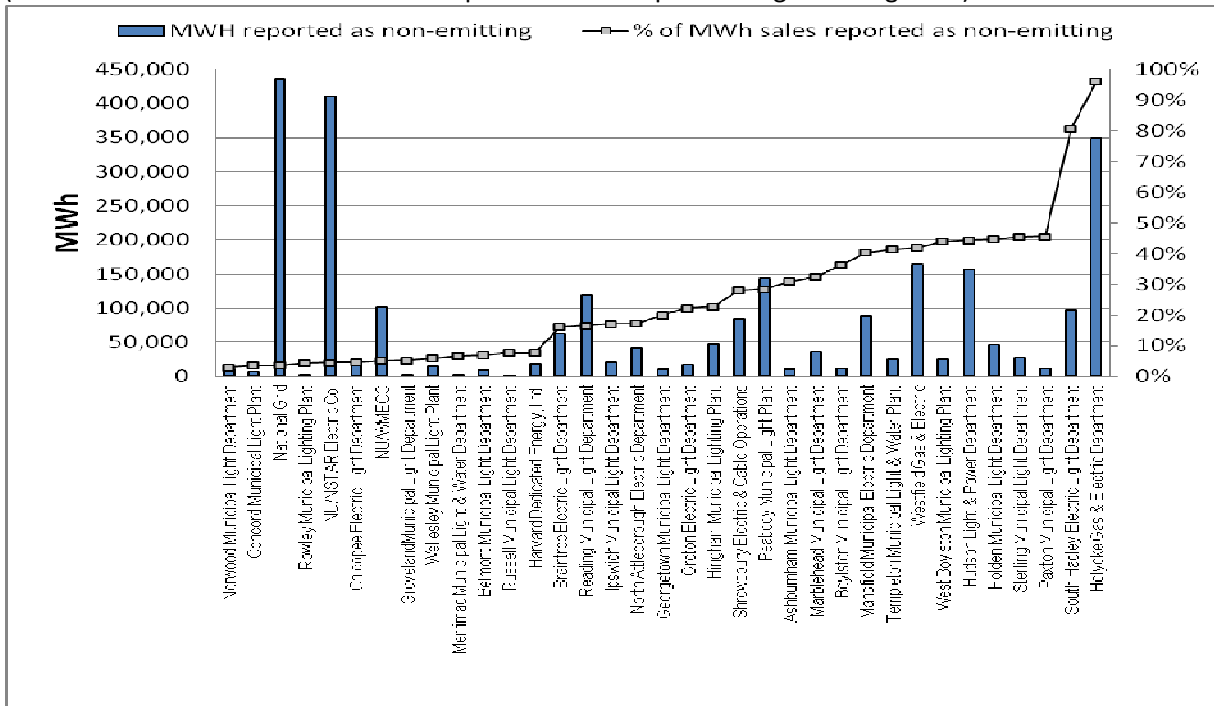
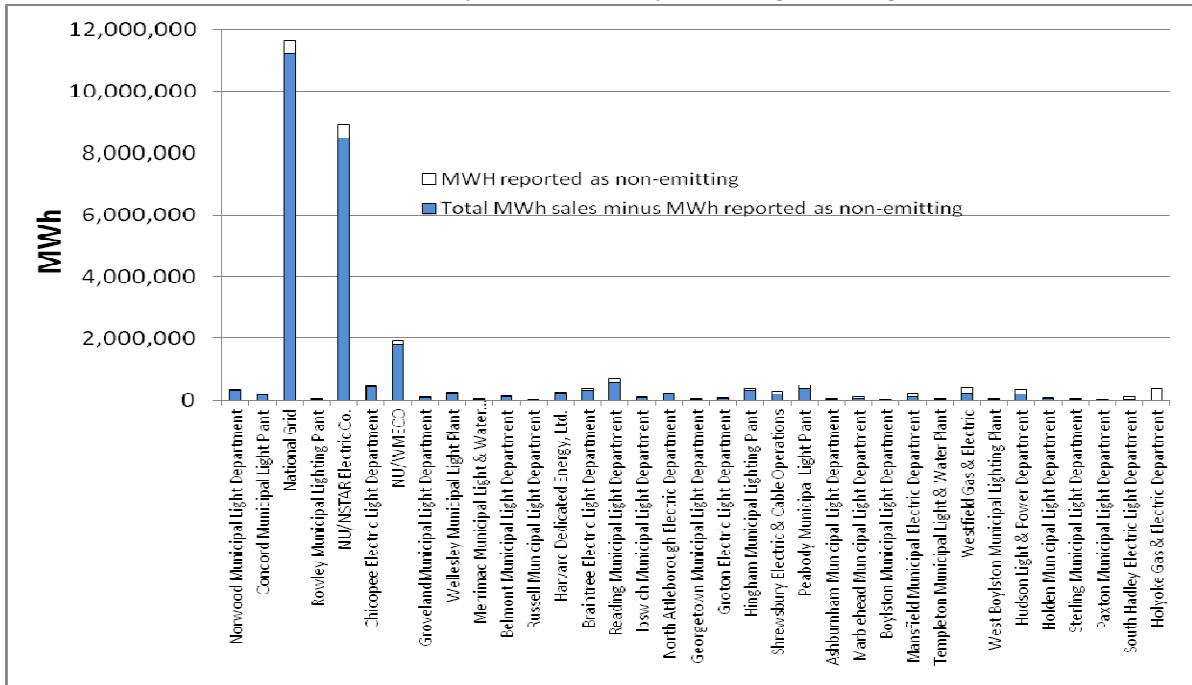


Figure 10. 2012 Electricity Sales by Retail Seller: Non-Emitting vs. All Other MWh Sales Reported (retail sellers not shown chose not to report MWh from particular generating units)



Appendix 1: 2012 Individual Retail Seller GHG Emissions

Below are 2012 GHG emissions for each retail seller calculated by MassDEP based on:

- the final GHG emission factors from Step 3 above, and
- MWh reported to Department of Energy Resources by electric utilities and competitive suppliers and to DPU by municipal electric departments and light boards, less MWh from any particular generating units that a retail seller reported in Step 1. See footnote 1 and 2 regarding the retail sales and emissions of competitive suppliers and municipalities.

Table 4. 2012 MA Retail Seller GHG Emissions (Short Tons CO₂e)

| | Massachusetts-based approach | | Regional-based approach | |
|---|------------------------------|----------|-------------------------|----------|
| | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic |
| Electric Utilities | | | | |
| NGRID (Mass. and Nantucket Elec.) | 3,531,529 | 528,605 | 3,070,406 | 691,685 |
| NU/NSTAR Electric Co. | 2,673,189 | 400,127 | 2,324,142 | 523,570 |
| NU/Western Mass. Electric Co. | 571,883 | 85,600 | 497,211 | 112,009 |
| Unitil (Fitchburg Gas & Electric Co.) | 65,262 | 9,769 | 56,741 | 12,782 |
| Competitive Suppliers | | | | |
| Cianbro Energy, LLC | 228 | 34 | 198 | 45 |
| Consolidated Edison Solutions, Inc. | 888,768 | 133,032 | 772,719 | 174,074 |
| Constellation Energy Power Choice. | 48,872 | 7,315 | 42,490 | 9,572 |
| Constellation NewEnergy, Inc. | 1,376,051 | 205,969 | 1,196,375 | 269,513 |
| Devonshire Energy | 31,933 | 4,780 | 27,763 | 6,254 |
| Direct Energy Business, LLC | 1,138,424 | 170,401 | 989,777 | 222,972 |
| Direct Energy Services, LLC | 66,591 | 9,967 | 57,896 | 13,043 |
| Dominion Retail, Inc. | 457,787 | 68,522 | 398,012 | 89,662 |
| East Avenue Energy, LLC | 301 | 45 | 262 | 59 |
| Easy Energy of MA | 11,087 | 1,660 | 9,640 | 2,172 |
| Energy Plus | 8,155 | 1,221 | 7,090 | 1,597 |
| First Point Power | 10,250 | 1,534 | 8,911 | 2,007 |
| GDF Suez Energy Resources | 821,583 | 122,976 | 714,306 | 160,915 |
| GDF Suez Retail Energy of MA, Inc. (dba Think Energy) | 3,701 | 554 | 3,218 | 725 |
| Glacial Energy of Massachusetts, Inc | 165,161 | 24,722 | 143,595 | 32,348 |
| Great Eastern Energy (BBPC, LLC) | 49 | 7 | 42 | 10 |
| Gulf Oil LP | 785 | 117 | 682 | 154 |
| Hampshire Council of Governments | 13,770 | 2,061 | 11,972 | 2,697 |
| Hannaford Energy | 12,484 | 1,869 | 10,854 | 2,445 |
| Harvard Dedicated Energy, Ltd. | 69,172 | 10,354 | 60,140 | 13,548 |
| Hess Corporation | 729,886 | 109,250 | 634,582 | 142,955 |
| HOP Energy | 60 | 9 | 52 | 12 |
| Hudson Energy Services | 66,050 | 9,886 | 57,426 | 12,937 |
| Integrus Energy Services, Inc. | 147,788 | 22,121 | 128,491 | 28,946 |
| Just Energy Massachusetts | 119,964 | 17,956 | 104,300 | 23,496 |
| Liberty Power Holdings | 168,684 | 25,249 | 146,658 | 33,038 |
| Massachusetts Gas & Electric Co. | 6,370 | 953 | 5,538 | 1,248 |
| Mint Energy, LLC. | 9,177 | 1,374 | 7,978 | 1,797 |
| NextEra Energy | 273,032 | 40,868 | 237,381 | 53,476 |
| Noble Americas Energy Solutions | 458,898 | 68,689 | 398,978 | 89,880 |
| OBE Electric | 2,098 | 314 | 1,824 | 411 |

| | Massachusetts-based approach | | Regional-based approach | |
|------------------------------------|------------------------------|----------|-------------------------|----------|
| | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic |
| Open Book (ECM Energy Management) | 9,219 | 1,380 | 8,016 | 1,806 |
| Peoples Power & Gas | 5 | 1 | 4 | 1 |
| Pepco Energy Services, Inc. | 12,630 | 1,891 | 10,981 | 2,474 |
| Public Power & Utility, Inc. | 16,948 | 2,537 | 14,735 | 3,319 |
| Reliant Energy Northeast | 24,854 | 3,720 | 21,609 | 4,868 |
| REP Energy | 17,642 | 2,641 | 15,339 | 3,455 |
| South Jersey Energy | 21,663 | 3,243 | 18,835 | 4,243 |
| Spark Energy, LP | 5,152 | 771 | 4,480 | 1,009 |
| Texas Retail Energy | 17,100 | 2,560 | 14,868 | 3,349 |
| TransCanada Power Marketing Ltd. | 983,629 | 147,231 | 855,193 | 192,653 |
| Viridian | 14,767 | 2,210 | 12,839 | 2,892 |
| Xoom Energy Massachusetts LLC | 7,571 | 1,133 | 6,582 | 1,483 |
| Municipalities | | | | |
| Ashburnham Muni. Light Dept. | 7,597 | 1,137 | 6,605 | 1,488 |
| Belmont Municipal Light Dept. | 38,912 | 5,824 | 33,831 | 7,621 |
| Boylston Municipal Light Dept. | 6,356 | 951 | 5,526 | 1,245 |
| Braintree Electric Light Dept. | 100,172 | 14,994 | 87,092 | 19,620 |
| Chester Muni. Electric Light Dept. | 1,752 | 262 | 1,523 | 343 |
| Chicopee Electric Light Dept. | 137,916 | 20,644 | 119,908 | 27,012 |
| Concord Municipal Light Plant | 54,571 | 8,168 | 47,446 | 10,688 |
| Danvers Electric Division | 104,988 | 15,715 | 91,280 | 20,563 |
| Georgetown Municipal Light Dept. | 12,919 | 1,934 | 11,232 | 2,530 |
| Groton Electric Light Dept. | 18,490 | 2,768 | 16,075 | 3,621 |
| Groveland Municipal Light Dept. | 11,238 | 1,682 | 9,771 | 2,201 |
| Hingham Municipal Lighting Plant | 50,124 | 7,503 | 43,579 | 9,817 |
| Holden Municipal Light Dept. | 18,189 | 2,723 | 15,814 | 3,563 |
| Holyoke Gas & Electric Dept. | 4,527 | 678 | 3,936 | 887 |
| Hudson Light & Power Dept. | 62,146 | 9,302 | 54,031 | 12,172 |
| Hull Municipal Lighting Plant | 16,717 | 2,502 | 14,534 | 3,274 |
| Ipswich Municipal Light Dept. | 31,398 | 4,700 | 27,299 | 6,150 |
| Littleton Electric Light & Water | 91,880 | 13,753 | 79,883 | 17,996 |
| Mansfield Municipal Electric Dept. | 41,296 | 6,181 | 35,904 | 8,088 |
| Marblehead Municipal Light Dept. | 23,712 | 3,549 | 20,616 | 4,644 |
| Merrimac Muni. Light & Water | 9,015 | 1,349 | 7,838 | 1,766 |
| Middleborough Gas & Elec. Dept. | 83,962 | 12,568 | 72,899 | 16,445 |
| Middleton Muni. Electric Dept. | 31,810 | 4,761 | 27,656 | 6,230 |
| North Attleboro Electric Dept. | 62,422 | 9,343 | 54,271 | 12,226 |
| Norwood Municipal Light Dept. | 100,267 | 15,008 | 87,175 | 19,638 |
| Paxton Municipal Light Dept. | 4,346 | 650 | 3,778 | 851 |
| Peabody Municipal Light Plant | 113,703 | 17,019 | 98,856 | 22,270 |
| Princeton Municipal Light Dept. | 5,166 | 773 | 4,492 | 1,012 |
| Reading Municipal Light Dept. | 185,059 | 27,700 | 160,896 | 36,246 |
| Rowley Municipal Lighting Plant | 13,472 | 2,017 | 11,713 | 2,639 |
| Russell Municipal Light Dept. | 1,497 | 224 | 1,301 | 293 |
| Shrewsbury Electric & Cable Ops. | 67,764 | 10,143 | 58,916 | 13,272 |
| South Hadley Electric Light Dept. | 7,220 | 1,081 | 6,277 | 1,414 |
| Sterling Municipal Light Dept. | 10,530 | 1,576 | 9,155 | 2,062 |
| Taunton Municipal Lighting Plant | 203,466 | 30,455 | 176,899 | 39,851 |

| | Massachusetts-based approach | | Regional-based approach | |
|--------------------------------------|------------------------------|------------------|-------------------------|------------------|
| | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic |
| Templeton Muni. Light & Water | 11,477 | 1,718 | 9,978 | 2,248 |
| Wakefield Muni. Gas & Light | 63,853 | 9,558 | 55,516 | 12,506 |
| Wellesley Municipal Light Plant | 74,495 | 11,151 | 64,768 | 14,591 |
| West Boylston Muni. Light. Plant | 10,014 | 1,499 | 8,707 | 1,961 |
| Westfield Gas & Electric | 68,393 | 10,237 | 59,462 | 13,395 |
| 2012 RETAIL SELLER TOTAL GHGs | 17,043,034 | 2,551,027 | 1,706,537 | 3,338,046 |

Appendix 2: Individual 2012 Retail Seller Emission Factors

Below are the 2012 GHG emission factors for each retail seller that chose to report use of non-emitting MWh from particular generating units. These factors represent individual GHG emission rates for each retail seller based on their reported GHG emissions and MWh of electricity sales.

Table 5. Individual 2012 Retail Seller Emission Factors

| | MWh reported as non-emitting | Massachusetts-based emission factors (lb CO ₂ e/MWh) | | Regional-based emission factors (lb CO ₂ e/MWh) | | % of sales reported as non-emitting MWh |
|---------------------------------------|------------------------------|---|----------|--|----------|---|
| | | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic | |
| Electric Utilities | | | | | | |
| NGRID (Mass. and Nantucket Elec.) | 435,512 | 605 | 90 | 526 | 118 | 3.7% |
| NU/NSTAR | 410,713 | 599 | 90 | 521 | 117 | 4.6% |
| NU/WMECO | 101,300 | 595 | 89 | 517 | 117 | 5.3% |
| Competitive Suppliers | | | | | | |
| Harvard Dedicated Energy | 18,772 | 579 | 87 | 503 | 113 | 7.9% |
| Municipalities | | | | | | |
| Ashburnham Muni. Light Dept. | 10,796 | 434 | 65 | 378 | 85 | 30.9% |
| Belmont Municipal Light Department | 9,320 | 584 | 87 | 508 | 114 | 7.0% |
| Boylston Municipal Light Dept. | 11,548 | 400 | 60 | 348 | 78 | 36.3% |
| Braintree Electric Light Dept. | 62,192 | 526 | 79 | 457 | 103 | 16.3% |
| Chicopee Electric Light Dept. | 20,952 | 598 | 90 | 520 | 117 | 4.8% |
| Concord Municipal Light Plant | 6,715 | 605 | 91 | 526 | 118 | 3.7% |
| Georgetown Municipal Light Department | 10,285 | 502 | 75 | 437 | 98 | 20.0% |
| Groton Electric Light Dept. | 16,920 | 488 | 73 | 424 | 96 | 22.3% |
| Groveland Municipal Light Dept. | 2,035 | 594 | 89 | 517 | 116 | 5.4% |
| Hingham Municipal Lighting Plant | 47,111 | 485 | 73 | 422 | 95 | 22.8% |
| Holden Municipal Light Dept. | 46,815 | 347 | 52 | 302 | 68 | 44.7% |
| Holyoke Gas & Electric Dept. | 349,431 | 25 | 4 | 22 | 5 | 96.0% |
| Hudson Light & Power Dept. | 157,570 | 350 | 52 | 304 | 68 | 44.3% |
| Ipswich Municipal Light Dept. | 20,626 | 521 | 78 | 453 | 102 | 17.1% |

| | MWh reported as non-emitting | Massachusetts-based emission factors (lb CO ₂ e/MWh) | | Regional-based emission factors (lb CO ₂ e/MWh) | | % of sales reported as non-emitting MWh |
|---|------------------------------|---|-----------|--|------------|---|
| | | Non-Biogenic | Biogenic | Non-Biogenic | Biogenic | |
| Mansfield Municipal Electric Dept. | 89,079 | 374 | 56 | 326 | 73 | 40.4% |
| Marblehead Municipal Light Department | 36,142 | 425 | 64 | 369 | 83 | 32.4% |
| Merrimac Municipal Light & Water Dept. | 2,097 | 585 | 88 | 509 | 115 | 6.8% |
| North Attleboro Electric Dept. | 41,257 | 520 | 78 | 452 | 102 | 17.2% |
| Norwood Municipal Light Dept. | 10,051 | 609 | 91 | 529 | 119 | 3.0% |
| Paxton Municipal Light Dept. | 11,633 | 341 | 51 | 297 | 67 | 45.7% |
| Peabody Municipal Light Plant | 143,724 | 450 | 67 | 391 | 88 | 28.4% |
| Reading Municipal Light Dept. | 118,703 | 524 | 78 | 455 | 103 | 16.6% |
| Rowley Municipal Lighting Plant | 2,004 | 600 | 90 | 522 | 118 | 4.5% |
| Russell Municipal Light Dept. | 401 | 579 | 87 | 504 | 113 | 7.8% |
| Shrewsbury Electric & Cable Ops. | 84,197 | 452 | 68 | 393 | 88 | 28.1% |
| South Hadley Electric Light Dept. | 96,789 | 121 | 18 | 105 | 24 | 80.8% |
| Sterling Municipal Light Dept. | 27,945 | 343 | 51 | 298 | 67 | 45.5% |
| Templeton Municipal Light & Water Plant | 25,826 | 368 | 55 | 320 | 72 | 41.4% |
| Wellesley Municipal Light Plant | 15,016 | 591 | 88 | 513 | 116 | 6.0% |
| West Boylston Municipal Lighting Plant | 25,866 | 352 | 53 | 306 | 69 | 44.0% |
| Westfield Gas & Electric | 163,873 | 365 | 55 | 317 | 71 | 41.9% |
| All Other Retail Sellers | 0 | 628 | 94 | 546 | 123 | 0% |

Appendix 3: 2012 Retail Level Emission Factors to be Used by Consumers of Electricity to Report Greenhouse Gas Emissions

Some electricity consumers have expressed interest in using MA-specific greenhouse gas (GHG) emission factors (EFs) to report their GHG emissions from use of electricity. The EFs shown earlier in this document are often not appropriate for use by electricity consumers for two reasons: first, the EFs earlier in this document are for the combination of CO₂, CH₄ and N₂O when many electricity consumers seek EFs for the individual gases and, second, the EFs earlier in this document are per wholesale MWh, rather than per retail meter MWh (or kWh) that electricity consumers see on their electric bill. In order to assist electricity consumers in reporting GHGs, this appendix presents the 2012 EFs that consumers of electricity would use to report their GHG emissions at a retail electricity level.

Combined, Biogenic & Non-Biogenic EFs: Progress on achieving the *Massachusetts Clean Energy and Climate Plan for 2020* limit of a 25% reduction in GHG emissions from 1990 by 2020 is determined using MA-based emission calculations. Thus, it is MA-Based EFs that consumers of electricity should use to determine GHG emissions. This includes all CO₂, CH₄ and N₂O emissions from non-biogenic (fossil) and biogenic (non-fossil) fuels combusted to generate the electricity sold by retail sellers of electricity in Massachusetts. The Combined EF can be determined by adding the Non-Biogenic and Biogenic EFs together.

| | |
|--|---|
| 2012 RS Wholesale Non-Biogenic MA-Based EF | 601 lb Non-Biogenic CO ₂ e/Wholesale MWh |
| + 2012 RS Wholesale Biogenic MA-Based EF | + 90 lb Biogenic CO ₂ e/Wholesale MWh |
| 2012 RS Wholesale Combined MA-Based EF | 691 lb Combined CO ₂ e/Wholesale MWh |

Wholesale v. Retail EFs (line losses): Power lines lose 7% (on average) of the electricity they carry. The amount of wholesale MWh needed to deliver a particular amount of electricity at the retail level is, therefore, 7% greater than the amount shown on a retail meter. The emissions released to produce the electricity can be spread out over either the larger number of wholesale MWh or the smaller number of retail MWh, such that the retail lb/MWh EF will always be higher than the wholesale lb/MWh EF:

$$\text{Wholesale Combined EF} / (100\% \text{ of MWh} - 7\% \text{ of MWh due to line losses}) = \text{Retail Combined EF}$$

Specifically: 691 lb CO₂e/Wholesale MWh / (1 - 0.07) = 743 lb CO₂e/Retail MWh

Table 6. 2012 MA-Based CO₂e GHG Emission Factors

| | Retail Seller Wholesale Level (lb CO ₂ e/Wholesale MWh) | Electricity Consumer Retail Level (lb CO ₂ e/Retail MWh) |
|--------------|---|--|
| Non-Biogenic | 601 | 646 |
| Biogenic | 90 | 97 |
| Combined | 691 | 743 |

Individual CO₂, CH₄, and N₂O EFs: If the entity to which you are reporting requires EFs by individual gas, then the lb CO₂e/MWh value needs to be separated into the individual components: lb CO₂/MWh, lb CH₄/MWh, and lb N₂O/MWh. MassDEP has separated the three gases by alternately zeroing out the other two gases on the 'Calculating CO₂e' tab of the retail seller EF spreadsheet at <http://www.mass.gov/eea/docs/dep/air/climate/rse12calc.xls>. For the 2012 retail level Combined EF, this results in 740 lb of CO₂e from CO₂, 0.8 lb CO₂e from CH₄, and 2 lb of CO₂e from N₂O. The global warming potential (GWP) of each gas must then be taken into account to determine the EF for each gas. The GWPs used in recent years by MassDEP are: 1 for CO₂, 21 for CH₄, and 310 for N₂O.

$$\text{lb CO}_2\text{e/MWh} = ((\text{lb CO}_2 * 1) + (\text{lb CH}_4 * 21) + (\text{lb N}_2\text{O} * 310)) / \text{MWh}$$

Specifically: 0.8 lb CO₂e from CH₄ / 21 = 0.038 lb CH₄ and 2 lb CO₂e from N₂O / 310 = 0.006 lb N₂O, therefore

$$743 \text{ lb CO}_2\text{e/Retail MWh} = (740 \text{ lb CO}_2 + (0.038 \text{ lb CH}_4 * 21) + (0.006 \text{ lb N}_2\text{O} * 310)) / \text{Retail MWh}$$

The breakdown of the 743 lb CO₂e/Retail MWh value from Table 8 into individual gases, at various scales of electricity, is shown in Table 9.

Table 7. 2012 Electricity Consumers Retail-level MA-Based CO₂e GHG Emission Factors by Individual Gas

| | CO ₂ e | | |
|---------------|-------------------|-----------------|------------------|
| | CO ₂ | CH ₄ | N ₂ O |
| lb/Retail kWh | 0.740 | 0.000038 | 0.000006 |
| lb/Retail MWh | 740 | 0.038 | 0.006 |
| lb/Retail GWh | 740,000 | 38 | 6 |

The lb/Retail kWh values in the upper row of Table 9 may be the values most likely to be used by electricity consumers since most electric bills show kWh use. The CO₂, CH₄, and N₂O EFs in lb/Retail GWh shown in the bottom row in Table 9 are used by MassDEP when voluntarily reporting emissions from its operations to The Climate Registry.

The breakdown of the 740 lb CO₂/Retail MWh value from Table 9 into its non-biogenic and biogenic components is shown in Table 10. All CH₄ and N₂O emissions are considered non-biogenic and thus cannot be further broken down.

Table 8. 2012 Electricity Consumers Retail-level MA-Based Non-Biogenic and Biogenic CO₂ Emission Factors

| | CO ₂ | |
|---------------|------------------------------|--------------------------|
| | Non-Biogenic CO ₂ | Biogenic CO ₂ |
| lb/Retail kWh | 0.643 | 0.097 |
| lb/Retail MWh | 643 | 97 |
| lb/Retail GWh | 643,000 | 97,000 |