



March 12, 2025

Chair Liane M. Randolph  
California Air Resources Board  
1001 J Street  
Sacramento CA, 95814

cc: Senator Henry Stern, Senator Scott Weiner

**Re: Information Solicitation to Inform Implementation of California Climate-Disclosure Laws**

Dear Chair Randolph:

On behalf of our 29 Dignity Health hospitals in California, CommonSpirit Health appreciates the leadership of the California Air Resources Board (CARB), and the opportunity to provide feedback to inform the implementation of SB 253, and SB 251, as amended by SB 219. As a healthcare system operating in 24 states, we are proud to already voluntarily report our emissions and climate risks in line with Greenhouse Gas Protocol and the TCFD recommendations, respectively. We applaud California's codification of these widely accepted global standards in the state's landmark disclosure laws. We urge CARB to adhere closely to these standards as they will help mitigate compliance burden associated with these laws and limit reporting costs.

CommonSpirit is committed to improving the health of the people we serve, especially those who are vulnerable, while we advance social justice for all. We recognize the unbreakable connection between the health of the planet and the health of people, and are dedicated to doing our part to advance climate-smart health care, while partnering with others to protect communities and promote resilience. As providers, we see first hand that the impacts of an environment in crisis is a health equity issue. We are especially attuned to how those who are vulnerable and living in low-income communities are disproportionately harmed. We also know that the U.S. healthcare sector is responsible for approximately 8.5% of the country's total greenhouse gas (GHG) emissions. For these reasons, CommonSpirit has set a goal to reach net zero GHG emissions by 2040 with an interim target to reduce our operating GHG emissions in half by 2030. Our support for climate disclosure is a strategic effort to deliver on our healing mission with the intent to endure for the health of our communities and our common home.

As an active member of Ceres, we would point CARB to Ceres' comment letter, which summarizes the corporate feedback from its many members expressing views on implementation of these laws. As a healthcare organization that has led the way with others to support passage of meaningful climate disclosure policy, we now turn to CARB to promulgate regulations that are harmonized and interoperability-aligned with global standards, including the ISSB Standards issued by the IFRS Foundation, as well as the EU Corporate Sustainability Reporting Directive. We hope the intent of these laws is reflected in rules that deliver consistent, reliable, and decision-useful information and bring to bear the reduction of duplicative efforts among reporting entities.

Regulatory certainty will be indispensable as we prepare to comply with these laws. We are especially cognizant of timing and the pressing need to make informed planning and resource allocation decisions. As the July 1 statutory deadline for CARB to adopt regulations pursuant to SB 219 draws near, we respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting in 2026.

We wholeheartedly thank the Board for its attention and leadership.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Wenger".

Rachelle R. Wenger  
System Vice President, Public Policy & Advocacy Engagement