



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

March 19, 2025

**RE: Information Solicitation to Inform Implementation of California Climate-Disclosure
Legislation: Senate Bills 253 and 261, as amended by SB 219**

Dear Chair Randolph and Staff,

Michelin North America, Inc. appreciates the California Air Resources Board's (CARB) solicitation of feedback to inform the implementation of SB 253 and SB 261.

Michelin is a world-leading manufacturer of tires and other composites. Michelin operates 35 plants located in 14 U.S. states and three Canadian provinces, employing more than 23,500 people across the two countries. In addition, Michelin's Research and Development division in North America employs more than 1,060 engineers and other staff who have been responsible for bringing some of the most innovative products in the world to market, including the first 80,000-mile passenger tire for American-made vehicles.

As a company that already reports its emissions and climate risk metrics in line with the Greenhouse Gas Protocol and the TCFD recommendations, respectively, we appreciate California's codification of these widely accepted global standards in the state's landmark disclosure laws. Close adherence to these standards will help mitigate the compliance burden associated with these laws and limit costs for reporting companies.

In addition to our voluntary reporting efforts, we are subject to mandatory climate reporting requirements internationally, and we ask CARB to prioritize harmonization and interoperability with the ISSB Standards issued by the IFRS Foundation as well as the EU Corporate Sustainability Reporting



Directive. As we navigate statutory reporting requirements across multiple governmental jurisdictions, we believe the intent of these mandatory disclosure regimes remains the delivery of consistent, reliable, and decision-useful information and the reduction of duplicative efforts among reporting entities.

Predictability is critical to our ability to make informed decisions and allocate resources efficiently, and regulatory certainty from CARB will be indispensable as we prepare to comply with these laws. We remain cognizant of the multiple competing priorities before the Board and the constraints under which CARB staff are working—but as we approach the July 1 statutory deadline for CARB to adopt regulations pursuant to SB 219, we respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting in 2026.

Sincerely,

A handwritten signature in black ink that reads "Kara S. Fulcher". The signature is fluid and cursive, with the first name "Kara" being more prominent.

Kara S. Fulcher
Director, Sustainability
Michelin North America, Inc.

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