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**April 14, 2025**

**Via Comment Portal**

Ms. Pamela Gupta  
Branch Chief, Sustainable Communities and Transportation Division  
California Air Resources Board (CARB)  
1001 I Street  
Sacramento, CA 95814

**Re: Comments on CARB's March 13, 2025 Workshop on the Draft Framework for  
AB 2446 and AB 43 – Building Embodied Carbon**

Ms. Gupta,

GAF appreciates the opportunity to provide comments on the draft framework discussed during CARB's March 13, 2025 workshop related to Assembly Bill 2446 (Chapter 352, Statutes of 2022) and Assembly Bill 43 (Chapter 316, Statutes of 2023). As the leading manufacturer of roofing and waterproofing materials in North America, including asphalt shingles and insulation products, GAF has been closely following CARB's proposed development of an embodied carbon program and we are actively evaluating its potential impacts on our business operations and products. The following are our preliminary comments on the proposed framework for your review and consideration:

**I. CARB Does Not Have Authority to Compel Submission of Financial Data**

We respectfully note that CARB does not have statutory authority to require manufacturers to report revenue or other financial information under AB 2446 or AB 43. Health and Safety Code § 38561.3(c)(2) references submission of an EPD for manufacturers, not the disclosure of proprietary financial or cost data.

Such a requirement would raise significant concerns about confidentiality, the potential competitive implications of disclosing product-level revenues, and the conflicts such disclosure requirements could pose under competition laws. We urge CARB to reconsider any proposal that would require submission of such information.

## **II. Concerns with Facility-Specific EPD Requirements**

CARB's indication that manufacturers may be required to submit facility-specific Environmental Product Declarations (EPDs) by 2026 presents substantial challenges. EPDs in the roofing industry are typically developed on a product or system basis, not a facility-specific basis. Asphalt shingles, for example, are often produced across multiple facilities to meet regional demand and code requirements.

Requiring facility-specific EPDs would represent a significant departure from current industry practices and would likely result in substantial administrative burden, delays, and cost—particularly given the limited number of qualified EPD consultants available. We strongly encourage CARB to allow for the continued use of product-specific or industry-average EPDs and not require any facility-specific EPDs.

## **III. Clarification Needed on EPD Scope Expectations**

Asphalt shingle EPDs can vary in scope. For example, some EPDs developed in the industry cover full roofing systems, while others provide data specific to individual components such as shingles, hip and ridge, or underlayment. We request that CARB clearly define whether the data requested in the program pertains solely to asphalt shingles or to broader roofing systems. A clear scope will help manufacturers submit accurate and relevant information.

## **IV. Concerns Regarding Data Currency Expectations**

CARB's proposal that manufacturers submit EPDs based on both primary and background data that is less than two years old as of 2026 is not realistic. In our experience, developing and updating ISO-compliant EPDs is a process that typically requires more than two years due to data collection, consultant availability, third-party verification, and program operator timelines. For additional background on the extensive work that goes into creating EPDs, Ecochain has a useful website that summarizes the effort (see <https://ecochain.com/blog/environmental-product-declaration-epd-basics/>).

We recommend that CARB consider aligning its data currency expectations with established EPD norms, such as allowing data that is up to five years old, consistent with ISO standards and established industry protocols. In addition, this is the guidance the Department of General Services provides to awarding authorities of public works projects (See Page 5 of DGS' Buy Clean California Act Environmental Product Declaration Compliance Guide, enclosed for your reference.)

We appreciate CARB's willingness to engage stakeholders and note with interest Dr. Ambrose's comment that additional technical workshops are forthcoming. GAF welcomes the opportunity to continue participating in these discussions and to provide input based on our extensive experience in roofing manufacturing. We are available to meet with CARB staff to further

discuss the concerns raised in this letter and to assist in developing a practical and workable framework moving forward.

Thank you again for the opportunity to provide comments.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Loncar", is written over a solid black horizontal line.

Matthew Loncar, SVP General Counsel