

3P Analysis and Consulting

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Guelph, ON, December 10, 2009

Loop Initiatives
210 Gladstone Ave, Suite 4001
Ottawa, ON, K2P OY6

Subject: Verification of GHG inventory for SunLife Financial Tower, 150 King Street West, Toronto

Reporting Period: Oct 16, 2008 to Oct 15, 2009

Dear Ms. Quinn,

As requested, 3P Analysis and Consulting was engaged to verify the GHG inventory for the above building and period. The intended use of the inventory and verification is two-fold:

- apply for LEED credits for this building under the Canadian Green Building Council's (CaGBC) LEED-EB Program, LEED-EB Energy and Atmosphere credit 6: Emission Reduction Reporting (EAc6)4.
- post the inventory and verification statement on the CSA CleanStart registry, as required under the CaGBC LEED-EB Program

The verification of the GHG Assertion of 4,340 t CO₂e for the reporting period was completed in conformity with the CAN/CSA-ISO 14064-3:06 standard to a reasonable level of assurance. There was no quantitative materiality threshold under the CleanStart registry requirements at the time of verification.

3P Analysis and Consulting performed the following:

- reviewed the inventory report
- reviewed the activity data (electricity and natural gas utility bills)
- reviewed the source of the emission factors
- asked specific questions of Loop Initiatives regarding the inventory
- traced sample energy and greenhouse gas calculations as provided by Loop Initiatives

Based on the activities undertaken, it is our opinion, to a reasonable level of assurance, that the GHG assertion of 4,340 t CO₂e for the reporting period is supported by the underlying evidence, is true and correct, is free from material discrepancies, and is reported in accordance with the CleanStart Registry requirements.



Evan Jones, P.Eng.
3P Analysis and Consulting