



Verification Statement

United States Postal Service

BlueEarth™ Carbon Accounting Service

Verification Scope:

Ruby Canyon Environmental, Inc (RCE) was contracted by the United States Postal Service (USPS) to perform the third-party verification for the methods, assumptions, models, data inputs and QA/QC procedures implemented in their BlueEarth™ Carbon Accounting (BlueEarth™) service. USPS' BlueEarth™ includes Scope 1 emissions from stationary combustion, mobile combustion, fugitive sources, and biomass; Scope 2 emissions from purchased electricity and purchased heating reported using both location-based and market-based methods; and Scope 3 emissions from employee commuting, downstream (i.e., contract) transportation, fuel- and energy-related activities, waste generated in operations, and leased assets. Upstream emissions are included for the production, transportation, and refining of fuels.

"The goal of the BlueEarth™ is to provide USPS business customers with Carbon Accounting statements based on their mailing and shipping product characteristics, including product volume, type, size, and weight."

Verification Objectives:

- To ensure that the methods, assumptions, models, data inputs, and QA/QC procedures implemented in USPS' BlueEarth™ Carbon Accounting service are materially correct,
- To ensure that the verification is conducted to the agreed level of assurance,
- To assess the extent of conformity with the stated criteria,
- To determine the completeness of USPS' reported data and information, and
- To evaluate USPS' information systems and the controls and management of those systems.

Greenhouse Gas Reporting Criteria:

USPS was assessed against the requirements of *The Greenhouse Gas Protocol (GHG Protocol): Corporate Accounting and Reporting Standard*, World Resources Institute and World Business Council for Sustainable Development, revised edition; *Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, World Resources Institute and World Business Council for Sustainable Development; and *EN 16258 Methodology for calculation and declaration of energy consumption and GHG emissions for the FEMP GHG Scope 1, 2, and 3 emissions*. All requirements of the listed criteria including greenhouse gas reporting, management systems, quantification techniques, and emission factors were reviewed during the verification

Greenhouse Gas Verification Criteria:

Verification activities were performed in accordance with *ISO 14064-3:2006 Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*.

Level of Assurance:

A limited level of assurance was applied to the BlueEarth™ service during the verification.

Organizational Boundaries:

USPS consolidated the emissions reported in the GHG Inventory according to the financial control approach.

Verification Opinion:

RCE conducted a risk-based analysis of USPS’ BlueEarth™ Carbon Accounting service and a strategic review of the data, calculations, methods, assumptions, models, data processing, and QA/QC procedures.

Based on the data and information provided, RCE concludes with a limited level of assurance that there is no evidence that the BlueEarth™ Carbon Accounting service:

- Is not materially correct,
- Is not a fair representation of the GHG emissions data and information, and
- Has not been prepared in accordance with the criteria listed above.

Signatures:



Garrett Heidrick Lead Verifier Date: June 26, 2023



Jessica Stavole Independent Peer Reviewer Date: June 26, 2023