



August 11, 2026

VIA ELECTRONIC FILING

California Air Resources Board (CARB)
Clerks' Office
1001 I Street
Sacramento, California 95814

Re: Public Comment on 15-Day Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Regulation

Dear Members of the California Air Resources Board:

Neste submits this comment letter regarding the above-referenced Proposed Regulation establishing fees and a first-year reporting deadline for Health and Safety Code section 38532, more commonly known as SB 253. These comments are in addition to the comments submitted by Neste on February 3, 2026 for the Initial Regulation published on December 23, 2025. Neste is the world's largest producer of renewable diesel and SAF. Neste has consistently been a partner in supporting California's ambitious climate goals, and we look forward to working with CARB on this rulemaking.

Neste would like to thank CARB for listening to our concerns regarding inequities in the compliance obligations proposed in the Initial Regulation. Neste supports that all entities are now required to submit an emissions report in 2026 even if they do not have complete data for the fiscal year. This will ensure that companies like Neste that strive to proactively quantify GHG emissions are not subject to higher fees and potential enforcement as compared to companies that currently do not collect GHG emissions data. Neste hopes the newly proposed reporting requirement means that all regulated entities will be subject to equitable 2026 fees, and not just those entities that collected GHG data for 2026 report. We also hope that enforcement is focused on those entities that submit incomplete reports.

We would also like to thank CARB for giving regulated entities more time to submit this new and rather complex report for 2026. We also appreciate that CARB is not deviating from existing reporting regimes as doing so will create additional burden and exposures for regulated entities.

Neste continues to have many of the concerns expressed in our February 3, 2026 comment letter. Specifically, the lack of guidance for this rather robust reporting requirement and how the "good faith" compliance standard articulated in CARB's December 2024 Enforcement Notice ("Enforcement Notice") and the Proposed Regulation's Initial Statement of Reasons ("ISOR") will be applied across the diverse companies subject to this regulation. We encourage CARB to create a mechanism to address company specific questions, especially as assurance requirements go into effect.

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Neste would also like to continue to recommend that CARB establish a workgroup composed of reporting entities to ensure the smooth implementation of SB 253 reporting.

Neste appreciates the opportunity to comment on the Proposed Regulation and would welcome the opportunity to discuss these concerns with CARB staff.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Oscar Garcia", with a stylized flourish at the end.

Oscar Garcia
Senior Regulatory Affairs Manager
Neste US, Inc.