



TransAlta Energy Marketing U.S.

913 Big Hanaford Road
Centralia, WA, USA 98531
T: +1 (360) 736-9901
www.transalta.com

Denelle Peacey, M.A (Economics), CFA
Senior Regulatory Advisor

Direct Line: 403-819-8524
Email: Denelle_Peacey@TransAlta.com

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Attention: California Air Resources Board (CARB)

Re: TransAlta's Comments on California Corporate Greenhouse Gas (GHG) Reporting and Climate Related Financial Risk Disclosure Programs

TransAlta Energy Marketing U.S. (TEMUS) appreciates the opportunity to submit comments on the California Air Resources Board's (CARB) Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation as proposed on December 23 2025. TEMUS, a wholly owned subsidiary of TransAlta Corporation, is wholesale power marketer and an active market participant and electricity importer in the California electricity market.

TEMUS strongly supports the exemption in the [draft regulation](#) of business entities whose only activity within California consists of wholesale electricity transactions under §96071(b)(5). This section provides much needed clarity as to the status as covered entities of electricity importers into the CAISO.

As pointed out in previous comments, this exemption upholds the intention of the authors of the Climate Disclosure legislation¹ since electricity importers are already covered entities under CARB's Mandatory Reporting of Greenhouse Gas Emissions regulation. Electricity imports are a vital component of the continued reliability of the CAISO for California consumers, and it is important that the regulation does not create a barrier to these energy flows as over the past five years (2024-2020) peak net imports have contributed a minimum of 20% to peak demand in California.²

Yours truly,

TRANSALTA USA INC.

Denelle Peacey, MA (Economics), CFA
Senior Regulatory Advisor

¹ California Legislature 2023-24, [Senate Daily Journal 3058](#), (Jan. 30, 2024)

² <https://www.caiso.com/library/key-statistics>