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March 9th 2026

Rajinder Sahota
Chief, Industrial Strategies Division
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Comments submitted electronically

**RE: Comments Related to the Mandatory Reporting Regulation 45-day package Noticed
January 13th, 2026**

Dear Ms. Sahota,

Air Products is pleased to provide comments regarding the proposed amendments to the California Air Resources Board's (CARB) rulemaking for the Mandatory Reporting Regulation (MRR). This regulation is an important complement to the Cap & Invest regulation which is also proposed for amendment. We have separately commented on that regulation.

Air Products is the only U.S.-based global industrial gas company and the world's largest hydrogen producer and supplier for use in numerous markets. Within California, the company safely operates 9 hydrogen production facilities covered by the current MRR regulation, approximately 30 miles of hydrogen pipeline and currently supplies and operates a network of hydrogen fueling stations in support of the state's zero-emission transportation goals.

Air Products welcomes the verification simplifications provided in the proposed amendments to §95130 and in particular, the clarity that the changes to §95130(a)(2) bring with regards to consecutive verifications and the alignment with the Low Carbon Fuel Standard verification program. These simplifications reduce the administrative burden for both CARB and the obligated parties.

We also appreciate the clarification to §95131(b)(12) that a material misstatement is not applicable when entities report zero covered emissions or zero product data. This will help prevent confusion during verification.

Air Products appreciates the opportunity to provide this feedback. Please feel free to contact me by phone (916-860-9378) or email hellermt@airproducts.com.

Respectfully,

A handwritten signature in black ink, appearing to read "Miles Heller".

Miles Heller
Director, Greenhouse Gas Government Policy