SB 253 Scope 1 and Scope 2 Greenhouse Gas (GHG) Emissions Draft Reporting Template

The Climate Corporate Data Accountability Act authorized by Senate Bill (SB) 253 (Wiener, 2023, codified in Health and Safety Code § 38532) applies to U.S. companies that do business in California with annual revenues in excess of $1 billion.

This spreadsheet is formatted for Excel. If opened in GoogleSheets, we recommend downloading it as an Excel workbook.

This is the first version of the draft Scope 1 and Scope 2 emissions template. CARB welcomes written comments on the draft template. Please submit your feedback to our public docket (closes October 27, 2025), or via the climatedisclosure@arb.ca.gov email. We also encourage you to read through the accompanying memo that is released alongside this template to understand its unique features.

Data submitted to CARB pursuant to HSC § 38532 will be summarized for public transparency and review.

SUPPORTING MATERIALS

CARB GHG Inventory GWP Values
US EPA Emissions Calculator
GHG Protocol

IN THIS SPREADSHEET

Form tab

Contains the data fields that CARB is proposing to collect from reporting entities regarding Scope 1 and Scope 2 greenhouse gas (GHG) emissions. The sheet can be loosely categorized into the following input values:

Organization Information:	Basic information of reporting entities.
3rd Party Verification:	Details on the assurance engagements performed by third-party assurance providers.
Inventory Boundary:	Information to determine the scope of the GHG emissions reported.
Disclosure:	Quantitative values of GHG emissions.
Methods:	Matrixes or indices used to calculate GHG emissions.
Miniscule Sources / de minimus:	Emissions excluded based on specific materiality thresholds.
MRR fields:	Disclosure of potential reporting obligation under the MRR program.
Emission Reductions:	Disclosure of emission reductions from direct contracts of renewable electricity and renewable gas. Reporting entities should fill out their full Scope 1 and 2 emissions in their designated fields, separate from accounting for emission reduction opportunities. For emission reduction estimations from renewable electricity and renewable gas, utilize an emission factor of zero units of CO_2e per unit of energy, consistent with treatment under California's Greenhouse Gas Inventory.

The form tab also contains optional fields which can be voluntarily filled out by interested stakeholders. CARB may consider making some of the fields "required" in subsequent reporting years.

Note: Some fields may have a dropdown box prompting reporting entities to select among the options provided.

KEY DEFINITIONS

Emission Intensity	Emission intensity is a way of expressing GHG emissions relative to a unit of activity or output. Instead of looking only at the absolute amount of emissions, emission intensity normalizes it to show how "carbon efficient" an organization, product, or process is.	Source: World Bank
Materiality Threshold	A materiality threshold is a rule you set to decide which emission sources are so small (immaterial) that they do not need to be included in the inventory because their exclusion will not significantly affect the accuracy of the report.	Source: GHG Protocol
Organtional Boundary Approach (see more detailed classification in the GHG Protocol)	Equity Share Approach: A company accounts for GHG emissions from operations according to its share of equity in the operation.	Source: GHG Protocol
	Financial Control Approach: A company has financial control over the operation if the former has the ability to direct the financial and operating policies of the latter with a view to gaining economic benefits from its activities.	Source: GHG Protocol
	Operational Control Approach: A company has operational control over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.	Source: GHG Protocol
Emission Factor	An emission factor is a numerical value that represents the amount of a greenhouse gas (GHG) emitted per unit of activity. E.g. Emissions (CO_2e) = Activity Data × Emission Factor.	Source: US EPA
Global Warming Potential	Global Warming Potential (GWP) is a metric used to compare how much heat a GHG traps in the atmosphere relative to carbon dioxide, and allows calculation of a normalized metric called carbon dioxide equivalent (CO_2e). Reporting entities should utilize the AR4 GWP values (see link in cell C42).	Source: CARB GHG Inventory
Stationary Combustion (Scope 1)	Emissions from combustion of fuels in stationary sources for generation of electricity, heat, or steam, e.g., boilders, furnaces, turbines.	Source: GHG Protocol
Mobile Combustion (Scope 1)	Emissions from the combustion of fuels in company owned/controleed mobile combustion sources, e.g., trucks, ships, airplanes, and cars.	Source: GHG Protocol
Process Emissions (Scope 1)	Emissions from manufacture or processing of chemicals and materials, e.g., cement, aluminum, and waste processing.	Source: GHG Protocol
Fugitive Emissions (Scope 1)	Emissions from intentional or unintentional releases, e.g., equipment leaks from joints, seals, or packing; methane emissions from coal mines and venting.	Source: GHG Protocol
Location-based Method (Scope 2)	This method reflects the average emissions intensity of grids on which energy consumption occurs (using grid-average emission factor data).	Source: GHG Protocol Scope 2 Guidance
Market-based Method (Scope 2)	This method reflects emissions from electricity that companies have purposefully chosen (using emission factor derived from contractual instruments).	Source: GHG Protocol Scope 2 Guidance
Biogenic Emissions	Emissions from combustion of biogenic materials, including biomass, biofuels, and biogas.	Source: GHG Protocol Scope 2 Guidance

Disclaimer: This Template is provided to assist entities in submission of information. The template does not modify, replace, or supersede the statutes and does not impose requirements on anyone. It does not constitute legal advice and does not define any legal relationships, is not a policy, and does not create, expand, limit, waive, or interpret any legal rights or obligations. It is the regulated entity's responsibility to understand and comply with the legal requirements. The definitions are provided as courtesy to help guide regulated entities but do not have the force of law. CARB reserves the right to revise this template at any time.

Data Type	Question	
Dropdown	Designate whether or not your report contains Trade Secret Information.	No
Text	Enter the name of your entity.	The University of Phoenix, Inc.
Text	Enter the entity Employer Identification Number (EIN)	94-2473210
Dropdown	Select your entity primary industry NAICS code (choose from the drop-down).	611310
Free Text	Provide your entity website URL.	www.phoenix.edu
Free Text	Enter your headquarters office street address.	4035 S. Riverpoint Pkwy.
Text	Enter your headquarters office city.	Phoenix
Text	Enter your headquarters office state/province.	AZ
Text	Enter your headquarters office country.	USA
Numeric	Enter your headquarters office postal code.	85040
Text	Provide the name of the entity contact person.	Scott Coolidge
Text	Provide the title/position of the entity contact person.	VP Strat Sourcing • Strategic Sourcing G&A
Numeric (10 digits)	Enter the phone number of the entity contact person (10 digits).	6025571427
Free Text	Enter the email address of the entity contact person.	Scott.Coolidge@phoenix.edu
Date	Enter the date of verification (yyyy-mm-dd).	NA
Text	Provide the name of the 3rd party assurance provider.	NA
Free Text	Provide the email address of the 3rd party verifier.	NA
Numeric (10 digits)	Provide the telephone number of the 3rd party verifier organization.	NA
Free Text	Provide the address of the 3rd party verifier organization.	NA
Date	Enter the start date of the reporting period (yyyy-mm-dd).	9/1/25
Date	Enter the end date of the reporting period (yyyy-mm-dd).	8/31/26
Dropdown	Select the organizational boundary approach your company uses (Equity Share, Financial Control, Organizational Control)	Organizational Control
Free Text	If you picked 'Equity Share' from above, provide a list of all obligated entities over which reporting company has equity share, financial control or operational control (separate each item in list with “, ”).	NA
Numeric	If you picked 'Equity Share' from above, provide the percentage of equity share in legal entity.	NA

Free Text	If you did NOT pick 'Equity Share' from above, provide a list of all obligated entities or facilities over which reporting company has financial control or operational control (separate each item in list with “, ”).	Riverpoint Phoenix Main Campus
Yes/No	Does your subsidiary report separately from the parent company?	No
Free Text	If 'Yes' to the question above, provide details.	NA
Yes/No	Are any regions or specific facilities excluded from your organizational boundary?	No
Free Text	If Yes, identify and provide clarification for any GHGs that exist within your current year's operations and are being excluded.	NA
Yes/No	Indicate Yes or No to confirm whether Scope 1 – Stationary Combustion is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 1 – Mobile Combustion is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 1 – Process Emissions are included in your reporting boundary.	No
Yes/No	Indicate Yes or No to confirm whether Scope 1 – Fugitive Emissions are included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Location-Based Purchased Electricity is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Location-Based Purchased Heating is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Location-Based Purchased Steam is included in your reporting boundary.	No
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Location-Based Purchased Cooling is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Market-Based Purchased Electricity is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Market-Based Purchased Heating is included in your reporting boundary.	Yes
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Market-Based Purchased Steam is included in your reporting boundary.	No
Yes/No	Indicate Yes or No to confirm whether Scope 2 – Market-Based Purchased Cooling is included in your reporting boundary.	Yes

Yes/No	Indicate whether your reporting boundary includes Direct Biogenic emissions (e.g., stationary, mobile).	No
Yes/No	Indicate whether your reporting boundary includes Indirect Biogenic emissions, such as all location-based (electricity, heating, steam, cooling) and all market-based (electricity, heating, steam, cooling).	Yes
Yes/No	Have any facilities, operations and/or emissions sources been excluded from this inventory?	No
Free Text	If 'Yes' to the question above, provide details.	NA
Numeric	Enter your Scope 1 total direct emissions (in $mtCO_2e$).	2083
Numeric	Scope 1: Enter your total direct emissions from Mobile Combustion (in $mtCO_2e$).	0
Numeric	Scope 1: Enter your total direct emissions from Process Sources (in $mtCO_2e$).	0
Numeric	Scope 1: Enter your total direct emissions from Fugitive Sources (in $mtCO_2e$).	2080
Numeric	Enter Scope 1 emission intensity per million dollars in revenue (in $mtCO_2e$/millions of dollars).	2.05
Yes/No	Please confirm that all the reported Scope 1 emissions have been assured at the limited assurance level	NA
Free Text	If no to previous response, provide an explanation	Not required in 2026
Numeric	Enter your Scope 2 total indirect emissions (in $mtCO_2e$).	1703
Numeric	Scope 2: Enter your total indirect emissions from Purchased/Acquired Steam (in $mtCO_2e$).	0
Numeric	Scope 2: Enter your total indirect emissions from Purchased/Acquired Heating (in $mtCO_2e$).	NA
Numeric	Scope 2: Enter your total indirect emissions from Purchased/Acquired Cooling (in $mtCO_2e$).	NA
Numeric	Enter Scope 2 emission intensity per million dollars in revenue (in $mtCO_2e$/millions of dollars).	1.67
Yes/No	Please confirm that all the reported Scope 2 emissions have been assured at the limited assurance level	NA
Free Text	If no to previous response, provide an explanation	Not required in 2026
Numeric	Enter your Scope 1 biogenic direct (combustion) emissions as total CO_2 (in $mtCO_2$).	NA
Dropdown	Select the source of emissions factors you are using for Scope 1 from the drop-down menu	U.S. EPA CHG Emission Factors

Date	Select the year for source of emissions factors (yyyy)	Other
Free Text	If Other, specify.	FY 9/1/25 - 8/31/26
Free Text	List the source of emissions factors and years you are using for Scope 2 (separate each item in list with “, ”).	Electricity supplier/utility company
Free Text	Enter the source of Global Warming Potential (GWP) factors you are using.	IPCC
Free Text	Describe the calculation approach you are using (e.g., activity data × emission factor)	activity data x emission factor
Free Text	Specify any process-specific calculations, including the tools or models used. Provide weblink for additional information	US EPA Emissions Calculator
Free Text	List any sources excluded based on the materiality threshold.	Mobile sources
Free Text	Provide the quantity of emissions associated with sources excluded under the materiality threshold.	41 gallons of passenger car gasoline
Free Text	Provide the California Mandatory Reporting Regulations (MRR) facility ID number(s) associated with your company (separate each item in list with “, ”).	NA
Dropdown	Choose from the dropdown options if your company utilizes direct contracts for renewable electricity or renewable gas.	NA
Dropdown	Choose from the dropdown options if your company utilizes direct contracts for renewable electricity or renewable gas, if different from the previous row.	NA
Numeric	If you picked 'Renewable Electricity' from above, enter total emission reductions from direct contracts for renewable electricity (in $mtCO_2$).	NA
Numeric	If you picked 'Renewable Gas' from above, enter total emission reductions from direct contracts for renewable gas (in $mtCO_2$).	NA
Date	*Enter the base year (yyyy).*	NA
Numeric	*Enter the Scope 1 base year total emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year CO_2 emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year CH_4 emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year N_2O emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year HFC emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year PFC emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 1 base year SF_6 emissions (in $mtCO_2e$).*	NA

Numeric	*Enter the Scope 2 base year total emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year CO_2 emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year CH_4 emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year N_2O emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year HFC emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year PFC emissions (in $mtCO_2e$).*	NA
Numeric	*Enter the Scope 2 base year SF_6 emissions (in $mtCO_2e$).*	NA
Free Text	*If the base year changed from the previous year, provide the reasoning (this is not needed in the first year but should be provided in subsequent years).*	NA
		NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources (in $mtCO_2e$).*	NA
Dropdown	*Select the sector-specific guidance you are following.*	NA
		NA
Numeric	*Enter your Scope 1 CO_2 direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 1 CH_4 direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 1 N_2O direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 1 HFC direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 1 PFC direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 1 SF_6 direct emissions (in $mtCO_2e$).*	NA
		NA
Numeric	*Enter your Scope 2 CO_2 direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 2 CH_4 direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 2 N_2O direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 2 HFC direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 2 PFC direct emissions (in $mtCO_2e$).*	NA
Numeric	*Enter your Scope 2 SF_6 direct emissions (in $mtCO_2e$).*	NA
		NA
Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – N_2O (in $mtCO_2e$).*	NA

Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Stationary Combustion – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Mobile Combustion – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Process Sources – SF_6 (in $mtCO_2e$).*	NA

Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Fugitive Sources – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 1: Enter your total direct emissions from Agricultural Sources – SF_6 (in $mtCO_2e$).*	NA
		NA
Numeric	*Scope 2: Enter your total indirect emissions from Purchased/Acquired Electricity (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – CH_4 (in $mtCO_2e$).*	NA

Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Electricity – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your total indirect emissions from Purchased/Acquired Steam (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Steam – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your total indirect emissions from Purchased/Acquired Heating (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – PFCs (in $mtCO_2e$).*	NA

Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Heating – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your total indirect emissions from Purchased/Acquired Cooling (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – CO_2 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – CH_4 (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – N_2O (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – HFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – PFCs (in $mtCO_2e$).*	NA
Numeric	*Scope 2: Enter your indirect emissions from Purchased/Acquired Cooling – SF_6 (in $mtCO_2e$).*	NA
Numeric	*Enter Scope 2 emission intensity in revenue (in $mtCO_2e$/millions of dollars).*	NA
Numeric	*Enter your Scope 1 biogenic direct (combustion) emissions as total CO_2 (in $mtCO_2$).*	NA
Free Text	*Provide a qualitative or quantitative uncertainty and data quality assessment of the calculations and disclosures within your emissions inventory, in narrative form.*	NA
Text	*Please rate the quality of the data used for this inventory (e.g. completeness, accuracy, consistency per GHG Protocol Chapter 1).*	NA
Text	*Provide a short explanation of any limitations or uncertainties*	NA