

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Order Instituting Rulemaking to Implement the  
Commission's Procurement Incentive  
Framework and to Examine the Integration of  
Greenhouse Gas Emissions Standards into  
Procurement Policies.

Rulemaking 06-04-009  
(Filed April 13, 2006)

Order Instituting Informational Proceeding –  
AB-32

CEC Docket Number 07-OIIP-01

**COMMENTS OF KENNETH C. JOHNSON  
PERTAINING TO EMISSION ALLOWANCE ALLOCATION POLICIES**

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**PERTAINING TO EMISSION ALLOWANCE ALLOCATION POLICIES**

Kenneth C. Johnson, an unaffiliated individual, U.S. citizen, and resident of California having a personal interest in and concern about climate change, respectfully submits the following comments in response to the *Administrative Law Judge's Ruling Requesting Comments on Emission Allowance Allocation Policies and Other Issues* (04/16/2008).

Proposed allowance method

These comments expand on my previous comments of October 29, 2007 relating to allowance allocation issues (responding to the 10/15/2007 ALJ Ruling) and my December 3, 2007 comments on modeling-related issues (responding to the 11/09/2007 ALJ Ruling), in which I advocated allowance auctioning with revenue allocation being primarily output-based, but using a fuel-based allocation formula that eliminates cross subsidies to or from large hydro and nuclear, and also optionally eliminates the cross-subsidy from natural gas to coal. My 12/03/2007 comments analyzed four policy options, based on California electricity market data, which illustrate this policy approach:

- (1) Unrefunded auction at an emission price of \$10/MTCO<sub>2</sub>e (which could be either a market price, a floor price, or a tax): The emission charge for Import\_Coal would be \$9.76/MWh, and for renewables (e.g. CA\_WindSolar) would be zero.
- (2) Refunded auction with pure output-based refunding (still at \$10/MTCO<sub>2</sub>e): A uniform refund rate of \$4.05/MWh is applied (based on revenue neutrality), reducing the net charge for Import\_Coal to \$5.71/MWh, and resulting in a subsidy of \$4.05/MWh for CA\_WindSolar.
- (3) Output-based refunding with selective elimination of cross-subsidies to or from Nuclear/Hydro, and from Coal to NG: The Import\_Coal net charge is reduced to \$0.61/MWh and the CA\_WindSolar subsidy is unaffected.

(4) Same as (3) but with emission price increased from \$10/MTCO<sub>2</sub>e to \$50/MTCO<sub>2</sub>e: The Import\_Coal net charge is increased to \$3.06/MWh (still much less than Option 2) and the CA\_WindSolar subsidy is increased 5X to \$20.27/MWh.

#### Auction versus free allocation

The staff paper accompanying the 04/16/2008 ALJ ruling covered three basic allocation method options: emission-based allocation, output-based allocation, and auction (Section 3). These are not distinct categories because any free allocation method (either emission-based or output-based) can be equivalently implemented with full auctioning. This point is recognized in the staff paper, which notes (on page 6) that “Theoretically, any method of allocating actual allowances to various entities may be replicated by allocating auction revenues on an identical basis”. However, there is no justification or basis for the qualifier “theoretically”. In practice, a freely-allocated allowance having a market value of \$100 is equivalent to a \$100 cash disbursement of auction revenue; this is not just a theoretical result.

An auction will be equivalent to free allocation if it uses the same proportionate allocation formula, i.e., the percentage of auction revenue disbursed to any particular regulated entity will be the same as the percentage of allocated allowances that the entity would receive under free allocation. The same allocation formula could also be applied to revenue distribution from a carbon tax or fee, and could also be applied to a cap-and-trade system with a price floor (which would effectively operate as a carbon tax if the price floor is activated).

Although the staff paper recommends policy options employing at least some free allocation, it does not identify any advantage of free allocation over an auction using the same proportionate allocation formula. But auctioning would have several advantages over free allocation: An auction could improve market liquidity; it would give ARB the option of implementing a price floor as an auction reservation price; administration of a full auction may be simpler than combining some auctioning with free allocation; and an

auction would be more transparent because it would assign a clear monetary value to the allocation.

One particular advantage of an auction would relate to the output-based allocation method described in the staff paper. The paper recognizes an output-based system as one that “allocates a set amount of allowances to deliverers in proportion to their deliveries in a previous year” (page 25). The allocation for a particular compliance period should preferably be based on output during that same period, not during a previous year. With an auction, the revenue could initially be disbursed based on either the previous year’s generation or an estimate of expected generation, but at the end of the compliance period the initial allocation would be reconciled against an auditable accounting of actual output during that period. New renewable sources would be significantly disadvantaged if the allocation is based on previous years’ output, because much of their output would be uncredited during their high-growth startup phase when they are in greatest need of financing for capital expansion.

#### Output-based allocation

A real-world, working example of output-based allocation is represented by the Swedish REP (Refunded Emission Payment) for stationary-source NO<sub>x</sub> emissions. This is a refunded emission tax, not cap-and-trade; but the same output-based allocation method would be applicable to either free allowance allocation or auctioning in a cap-and-trade system. The salient characteristics of this system are summarized below<sup>1</sup>:

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<sup>1</sup> References (with selected excerpts):

[1] Ågren, C., 2000. Nitrogen oxides: emissions charge works well. Acid News 2, 1–4  
<http://www.acidrain.org/pages/publications/acidnews/2000/AN2-00.pdf>  
page 3: “Although the charge system only became official in 1992, steps to reduce emissions of nitrogen oxides had actually started to be taken two years earlier, after the passing of a bill in Parliament in June 1990. Between 1990 and 1995 specific emissions from the affected plants dropped from an average of about 160 milligrams of NO<sub>x</sub> per megajoule (mg/MJ) of useful energy to 60 mg/MJ, or by about 60 per cent. The total from all plants did not come down quite as much, however, the reduction being more like 50 per cent – since the total output of energy had in the meantime increased by almost a quarter.”

[2] Barg, S., Duraiappah, A., Exan, V. E., 2000. Economic Instruments for Environmental Policy Making in Ontario. International Institute for Sustainable Development (pp. 48–50)  
[http://www.ene.gov.on.ca/envision/ergreport/downloads/report\\_paper2.pdf](http://www.ene.gov.on.ca/envision/ergreport/downloads/report_paper2.pdf)

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page 49: "In the two years between the approval and the activation of the Act on NO<sub>x</sub>, many companies began extensive efforts to reduce emission levels in anticipation of the charges they would face in 1992. ... Overall, the Swedish NO<sub>x</sub> feebate policy can be described as having surpassed the best expectations set when it was introduced in 1992. Emission levels have plunged much faster than was ever anticipated, with the 35% reduction target set for 1995 (from 1990 levels) achieved two years early in 1993. Thanks to the rebate system, for many firms the installation of NO<sub>x</sub>-reducing equipment has been a profitable venture."

[3] Isaksson, L., Sterner, S., 2006. Refunded emission payments theory, distribution of costs, and Swedish experience of NO<sub>x</sub> abatement, in: *Ecological Economics* 57 (1), 93-106.

<http://www.sciencedirect.com/science/journal/09218009>

<http://dx.doi.org/10.1016/j.ecolecon.2005.03.008>

[4] Millock, K., Sterner, T., 2004. NO<sub>x</sub> emissions in France and Sweden. In: Harrington, W., Morgenstern, R.D., Sterner, T. (Eds.), *Choosing Environmental Policy: Comparing Instruments and Outcomes in the United States and Europe*. Resources for the Future, Washington, DC, pp. 117-132.

[http://www.rff.org/rff/RFF\\_Press/CustomBookPages/Choosing-Environmental-Policy.cfm](http://www.rff.org/rff/RFF_Press/CustomBookPages/Choosing-Environmental-Policy.cfm)

[Note: This reference erroneously states the NO<sub>x</sub> emissions of Swedish coal power plants as 0.246 lbs/MWh thermal, or 0.56 lbs/MWh electric (p. 126). These values should be 0.246 kg/MWh, and 0.56 kg/MWh, respectively, or equivalently 0.542 lbs/MWh and 1.230 lbs/MWh. By comparison, typical US coal plant emissions are 5 lbs/MWh. Sterner (<http://www.hgu.gu.se/item.aspx?id=3368>) also has more recent data on NO<sub>x</sub> performance of Swedish plants.]

[5] Sterner, T., Hoglund, L., 2000. Output-Based Refunding of Emission Payments: Theory, Distribution of Costs, and International Experience. Discussion Paper 00-29. Published by Resources for the Future.

<http://www.rff.org/Documents/RFF-DP-00-29.pdf>

pages 6-7: "... the fact that polluters are more likely to accept REPs than taxes may be a decisive factor for the political viability of the regulation. An NO<sub>x</sub> tax, corresponding to the current Swedish NO<sub>x</sub> charge level of \$5,000/ton, would constitute a share of less than 10% of the cost of energy production<sup>7</sup>. Consequently, a tax level of \$5,000/ton would have given an output effect of only 2-3% of total current output. ... In this example, the output effect is much less important than the abatement effect."

[6] (USEPA), 1997. Performance of Selective Catalytic Reduction on Coal-Fired Steam Generating Units. U.S. Environmental Protection Agency, Office of Air and Radiation.

<http://www.epa.gov/airmarkets/progsregs/arp/docs/scrfinal.pdf>

page 37: "The Swedish retrofitted unit, in contrast, demonstrates that NO<sub>x</sub> levels well below the Swedish standard (and also below the German or United States standards) are achievable. ... The Swedish regulatory system, incorporating an economic incentive, clearly motivates [the Swedish plant] to achieve minimal NO<sub>x</sub> rates rather than just comply with the applicable emission standard."

[7] Wolff, G. H., 2000. When Will Business Want Environmental Taxes? Redefining Progress.

[http://www.redefiningprogress.org/newpubs/2000/ctr\\_business.pdf](http://www.redefiningprogress.org/newpubs/2000/ctr_business.pdf)

page 6: "To understand the competitiveness advantage of this approach, consider if the revenues were not rebated. ... Taking the \$88 million dollars of expenditures and dividing by the number of Kwh produced in 1992 (37,400,000,000) yields \$0.0024 per Kwh. ... With the rebate, however, a similar calculation finds a price rise of less than \$0.0004 per Kwh. This is one-fifth the rise without a rebate, or an increase in price of between 0.5 and 1.0 percent if Swedish electricity sells for \$0.05 to \$0.10 per Kwh. As quoted above, the actual price rise was not of much practical concern. Most Swedish observers felt that competitiveness was not distorted, even if some small impact did occur."

Swedish REP (Refunded Emission Payments) program for stationary-source NO<sub>x</sub> emissions:

- Refunded emission tax; tax rate = 40 SEK/kg-NO<sub>x</sub> (about \$5600/ton), refunded in proportion to "useful energy output".
- Covers a wide variety of industries (electricity, heating, and various industrial processes) and fuels (e.g., coal, oil, biofuel). [The Swedish program has particular relevance to CHP.]
- Enacted in 1990 with the intent of achieving 35% emissions reduction within five years; by 1995 emissions had reduced by about 50% (including demand growth).
- NO<sub>x</sub> emission performance of Swedish plants is much better than other industrial countries (e.g., coal plants in 2000 were about 4X better than U.S. plants on a per-MWh basis, and 9X better if cogeneration heat is counted).
- Net economic costs have been estimated at only 0.04 cents per KWh, about one-fifth of what it would have been without the refund.
- Without the refund, additional emission reduction from decreased consumption would have only amounted to about 2-3%, a small fraction of the technology-enabled reduction.
- A refunded tax instrument was chosen to address concerns of fairness, industry competitiveness, leakage, and political viability. (Initially, combustion units with less than 50 GWh annual generation were exempt from NO<sub>x</sub> regulation because of the high cost of NO<sub>x</sub> monitoring equipment, although cost reductions allowed smaller facilities to later be incorporated in the program. The refund mitigated the disparity between large and small plants.)

Several points regarding the policy rationale for output-based allocation should be recognized. First, allocation in proportion to MWh generation will not affect the relative competitiveness of high- and low-emission energy. Regulatory costs and energy prices will be decreased uniformly, but price differences between high- and low-emission

energy will be unaffected and will be the same as an unrefunded auction or tax. (This contrasts with grandfathering, which would be protectionist of high-emission generation.)

Output-based allocation will, however, tend to neutralize incentives for consumption restriction, so the regulatory incentives will be focused more exclusively on low-emission energy generation. This is not necessarily a detriment, because technology-based emission reduction can be much less costly than consumption restriction (taking into account loss of consumer excess). In essence, output-based allocation would tend to focus regulatory incentives on lower-cost compliance strategies.

The reduced incentive for consumption restriction is significant, however, in relation to efficient energy-use technologies (e.g., CFL's etc.), which can produce the same energy-related goods and services with less energy consumption. But output-based allocation would admit the use of complementary policies to incentivize efficiency improvements. Revenue-neutral complementary policies, such as appliance feebates, could be employed to similarly focus regulatory incentives on technology rather than trying to force substantial reduction in energy-related goods and services.

In the same way that output-based allocation is used to focus regulatory incentives on clean energy generation, the allocation formula can be further refined to focus incentives on the most feasible and least-cost generation technologies. For example, under a pure output-based system, most of the revenue flow in the California electricity sector would go from fossil fuels to large hydro and nuclear. But significant expansion of these sectors may be unviable, so there would be a good policy rationale for eliminating cross-subsidies to or from large hydro and nuclear and focusing incentives on new renewable generation.

It should also be recognized that in the real world of political constraints, the allocation formula can significantly affect politically viable emission prices and targets. Furthermore, although output-based allocation will neutralize regulatory costs in the regulated sector, it will not neutralize regulation-induced technology costs, which could be as high as (but no higher than) the emission price. The technology costs will have an

impact, albeit diminished, on energy costs and consumption, so there will be an output-restrictive effect even with output-based allocation.

Respectfully submitted,

*/s/ Kenneth C. Johnson*

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Dated: June 2, 2008



### **CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a copy of COMMENTS OF KENNETH C. JOHNSON PERTAINING TO EMISSION ALLOWANCE ALLOCATION POLICIES on the service list for CPUC Docket No. R.06-04-009 and CEC Docket No. 07-OIIP-01 by serving a copy to each party by electronic mail and/or by mailing a properly addressed copy by first-class mail with postage prepaid.

Executed on June 2, 2008, at Santa Clara, California.

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