**Template for comments**

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## TABLE FOR COMMENTS

**Name of submitter: Dr. Andrej Jentsch**

**Affiliated organization of the submitter (if any): IEA DHC, AGFW, Richtvert | Energy Systems Consultancy**

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| # | Para No./ Annex / Figure / Table | Line Number | Type of comment<br>**ge** = general<br>**te** = technical<br>**ed** = editorial | Comment<br>(including justification for change) | Proposed change<br>(including proposed text) | Assessment of comment<br>(*to be completed by UNFCCC secretariat*) |
| | 37 | All | te | The choice of the allocation method to attribute fuel from CHP to heat and power is a factor fundamentally changing the results of the emissions calculation. The IEA DHC Annex X – universal calculation model (UCM) for primary energy factors and emissions provides a wide selection of theses methods. It can be obtained after free registration here.<br>AGFW (The German DHC association) and other German technical bodies recommend to use the Carnot-Method (exergy-based allocation) of Fuel and emissions allocation. It is the only method known so far, that can provide unbiased results, as my recent article explains.<br>The method is included in the IEA DHC UCM and can be directly tested there.<br><br>Please forward the comment to your modelling team. I will be happy to answer any questions concerning allocation methods, and why many of the allocation methods fail to provide results that can stand a scientific test. | Include the Carnot-method of fuel and emissions allocation into the "Tool to<br>Calculate project or leakage CO2<br>emissions from fossil fuel combustion" and make it the default. | |
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