

Mary Rabbitte,  
FOI Unit,  
DCENR,  
Elm House,  
Earlsvale Rd.,  
Cavan.

56 Maudlin Street  
Kilkenny  
Ireland  
T+353 (0)56 777 1569  
F+353 (0)56 777  
nmcmamus@cosain.ie  
www.cosain.ie

Tuesday 1 June 2010

Dear Ms Rabbitte

I wish to make a request under the Freedom of Information Act regarding the involvement of the Minister Eamon Ryan with both the Green IFSC, and funding of Accenture in establishing of a Domestic Offset Market.

Thank you for you assistance in this matter and please find enclosed a cheque for €15.00.

Yours sincerely

Niall McManus



09/06/2010

Niall McManus  
Cosain,  
56 Maudin Street,  
Kilkenny

**FOI Request Reference: FOI/2010/26**

Dear Mr McManus,

I refer to your FOI request under Section 7 of the Freedom of Information Acts, 1997 and 2003, received in this office on 02/06/2010 requesting records regarding the involvement of Minister Eamon Ryan with both the Green IFSC and funding of Accenture in establishing of a Domestic Offset Market. The application was received along with the associated fee.


The officer handling your request will be Ms Ann Kissane, Human Resources Division, Department of Communications, Energy and Natural Resources, 29-31 Adelaide Road, Dublin 2. Ann can be contacted on 01 6782173.

You can expect to receive your decision by the 01/07/2010.

If you have not received a decision by that time, you are automatically entitled to appeal to the Department for a review of the matter. This review proceeds on the legal basis that the initial request is considered to be refused once the specified time for responding to it has expired. A request for a review should be addressed to the undersigned at the address shown.

Please note the Department of Communications, Energy and Natural Resources has a policy of posting a summary of non-personal requests and decisions on the Departments website for reference purposes.

Yours sincerely,

  
Carmel Conaty

FOI Unit  
Department of Communications, Energy and Natural Resources  
Elm House, Earlsvale Rd  
Cavan  
Co Cavan  
Phone: 01 6782902



30 June 2010

Mr Niall McManus  
Cosain  
56 Maudlin Street  
Kilkenny

FOI Request Reference: FOI/2010/26

Dear Mr McManus

I refer to the request you have made under the Freedom of Information Acts, 1997 and 2003, concerning records regarding the involvement of Minister Eamon Ryan with both the Green IFSC and funding of Accenture in establishing a Domestic Offset Market.

I have made a final decision to part grant your request and I attach all relevant information with this letter. If you have any queries regarding this correspondence you can contact me by telephone at the number below. A schedule of the records covered by your request is also attached.

I wish to advise you that, if for any reason you are not satisfied with the outcome of your request, you are entitled to seek a review by appealing the decision. To appeal, you need to write to the FOI Unit, Department of Communications, Energy and Natural Resources, Elm House, Earlsvale Rd, Cavan, Co Cavan. You must make your appeal within 4 weeks of the date of this letter, but the making of a late appeal may be permitted in certain circumstances. The review will involve a complete reconsideration of the matter by a more senior member of the staff of this Department.

Please note that an application fee for an appeal is currently €75.00 and a reduced fee of €25.00 applies if you are covered by a Medical Card.

If claiming a reduced application fee, the request must also be accompanied by

- The Medical Card registration number
- The name of the issuing Health Board
- Your consent to the verification of these details with that Health Board.

Payment should be made by way of bank draft, money postal order, or personal cheque made payable to "Department of Communications, Energy and Natural Resources".

*"Fáiltítear roimh comhfhreagras i nGaeilge"*

On receipt of the fee, you will be advised of when you can expect a decision on your appeal, and the contact details of the person handling the appeal.

Yours sincerely

*A. Kissane*

---

Ann Kissane  
Human Resources Division  
Phone: (01)6782173

## Schedule of Records: Summary of Decision Making

Requesting records regarding the involvement of Minister Eamon Ryan with both the Green IFSC and funding of Accenture in establishing of a Domestic Offset Market

Record No.	Brief Description & Date of Record	File Ref	No. of Pages	Relevant facts	Findings/ conclusions (Public Interest Considerations, (If applicable))	Grant/refuse/ part-grant	Basis of Refusal: Section of Act	Record edited/Identify deletions
1	e-mail of 22 April 2010 from Mr. Niall Mc Manus to Minister Ryan regarding Green IFSC- Accenture study on domestic offset market and Minister Ryan's reply of the same date		4 Pages 1-2(b)			Grant		Mobile phone no. deleted on Pages 1 & 2(b)
2	e-mail, with attachment, of 24 April 2010, from Mr. Stephen Nolan to Minister Ryan regarding Green IFSC		5 Pages 3-7			Refuse	Deliberative Process Section 20	
3	e-mail, with attachments, of 10 May 2010, from Mr. Niall Mc Manus to Minister Ryan and others, regarding Green IFSC- Accenture study on domestic offset market		21 Pages 8-28			Grant		Mobile phone no. deleted on Pages 10 & 11
4	e-mail, with attachments, (pdf attachment already included with Record 3), of 3 June 2010 from Minister Ryan's Personal Assistant to Minister Ryan's Private Secretary and Special Adviser regarding Green IFSC- Accenture study on domestic offset market		4 Pages 29-32			Grant		Mobile phone no. deleted on Pages 31 & 32
5	e-mail of 3 June 2010 from Minister Ryan's Personal Assistant to Minister Ryan's Private Secretary and Special Adviser regarding Green IFSC- Accenture study on domestic offset market		2 Pages 33-34			Grant		Mobile phone no. deleted on Page 33

**From:** Niall McManus [mailto:nmcmanus@reenpower.org]  
**Sent:** 22 April 2010 10:01  
**To:** Minister Ryan  
**Cc:** Claireanne Byrne  
**Subject:** Green IFSC - Accenture study on domestic offset market

Dear Minister

Last week when we chatted at the LK Shields conference you said you would get back to me on what progress was being made with the Green IFSC. I asked this as I understood that Accenture had been commissioned to undertake a study on the costing of a domestic offset market.

We expect to have Irish-generated ISO 14064 standard credits trading on Cosain by the summer <http://www.cosain.ie> partly through our registry <http://www.markitenvironmental.com/cosainpublic.php>. I am in regular correspondence with the EPA Climate Change Unit about our progress, and when I met with Ken Macken at the end of last month he was unaware of the Accenture study. I am engaged with many stakeholders while establishing this market, with ongoing discussions with farming groups, renewable energy providers, Irish manufacturers and community-lead initiatives.

I would be grateful if you could shed any light on the Green IFSC study as I am concerned that we may be mirroring our work, but with one with the ambition to create a report and the other to create a functioning market which would be the first in Europe.

Regards

Niall

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0) [REDACTED]  
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland  
through a Level 1 Award  
<http://socialentrepreneurs.ie>

Follow ReEnPower at  
<http://twitter.com/ReEnPower>  
<http://delicious/ReEnPower>

**Ann Kissane**

---

**From:** Minister Ryan  
**Sent:** 22 April 2010 10:40  
**To:** 'Niall McManus'  
**Subject:** RE: Green IFSC - Accenture study on domestic offset market

Niall

Many thanks for sending me the further information on the domestic offset market. I will try and find out what is happening and get back to you.

Yours sincerely

Eamon Ryan TD

---

**From:** Niall McManus [mailto:nmcmanus@reenpower.org]  
**Sent:** 22 April 2010 10:01  
**To:** Minister Ryan  
**Cc:** Claireanne Byrne  
**Subject:** Green IFSC - Accenture study on domestic offset market

Dear Minister

Last week when we chatted at the LK Shields conference you said you would get back to me on what progress was being made with the Green IFSC. I asked this as I understood that Accenture had been commissioned to undertake a study on the costing of a domestic offset market.

We expect to have Irish-generated ISO 14064 standard credits trading on Cosain by the summer <http://www.cosain.ie> partly through our registry <http://www.markitenvironmental.com/cosainpublic.php>. I am in regular correspondence with the EPA Climate Change Unit about our progress, and when I met with Ken Macken at the end of last month he was unaware of the Accenture study. I am engaged with many stakeholders while establishing this market, with ongoing discussions with farming groups, renewable energy providers, Irish manufacturers and community-lead initiatives.

I would be grateful if you could shed any light on the Green IFSC study as I am concerned that we may be mirroring our work, but with one with the ambition to create a report and the other to create a functioning market which would be the first in Europe.


Regards

Niall

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559

M +353   
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland through a  
Level 1 Award

<http://socialentrepreneurs.ie>

Follow ReEnPower at

<http://twitter.com/ReEnPower>

<http://delicious/ReEnPower>

Record 3

Ann Kissane

---

**From:** Niall McManus [nmcmanus@reenpower.org]  
**Sent:** 10 May 2010 16:27  
**To:** Minister Ryan  
**Cc:** Mary White, TD; David Healy; Claireanne Byrne; Liam Reid  
**Subject:** Re: Green IFSC - Accenture study on domestic offset market  
**Attachments:** Cosain\_Irish\_Domestic\_Offset\_Market.pdf; ATT66057122.htm

Dear Minister

I understand Accenture have been given a budget of 1 million euro for the establishing of a carbon registry for a domestic offset market. Can this please be confirmed?

In November 2008 I met with you in your office in Kildare Street where I explained to you the opportunity that existed for a domestic offset market in Ireland. At that meeting you asked me to leave information with you, specifically a flow diagram of the market, which you could show to your colleagues. I attempted to follow up with your department on this submission. Considering the state of the public finances I took the assumption that there was no resources available in Government to follow through.

In the following 12 months I went about establishing a voluntary domestic offset market for Ireland by partnering with an international carbon registry <http://www.markitenvironmental.com/cosainpublic.php> furthermore utilising the fact that CMSE in Cork has the franchise for Ireland and UK for providing ISO 14064 training set about using those standards, and Irish trained individuals to begin creating Irish generated credits. You are pictured on their website launching their ISO 14064 franchise. I have an NDA in place for a trading platform for the trading of credits in a bid/ask environment, but an OTC method is available at present through the Markit site. Throughout 2009 I made submissions to the High Level Action Group on Green Enterprise, the Innovation Taskforce and in late 2009 members of the Green IFSC group invited me to make meet with McKinsey consultants who were preparing a report for the Dept of the Taoiseach. Since September 2009 I made numerous attempts to through your office and that of Minister Mary White's to meet with you. I even doorstopped you in person at a conference in late 2009 where you were aware of my requests and promised a meeting of which nothing materialised.

On the 25th of February though Minister White's office I was able to have a meeting with the DoEHLG to discuss the Climate Change Bill regarding the line item provision for domestic offsetting. I was accompanied by a team of people I had assembled who were willing to provide their services gratis regarding the legislation. This offer was coolly accepted.

For 18 months I have financed myself in establishing a domestic offset market for Ireland, at no expense to the taxpayer, and I attach a copy of the prospectus that I have left with organisations such as the IFA, Teagasc, Western Development Commission, IBEC, Business in the Community, EPA, a number of which I am in further discussions with, not to mention the businesses that I have approached. There are projects presently going through auditing for the creation of ISO 14064 credits, some of which are community-lead.

I would be grateful for clarification on two topics

1. Is 1 million euro being made available of tax payers money to replicate what already exists through Cosain's partnership with Markit Environmental?
2. What separates the Green Party from traditional Irish politics, as my experience over the last 9 months is that access remains restricted to the established circles of the last 12 years when it comes decision making.

I look forward to receiving your reply.

Regard

Niall McManus

On 22 Apr 2010, at 10:39, Minister Ryan wrote:

Niall

Many thanks for sending me the further information on the domestic offset market. I will try and find out what is happening and get back to you.

Yours sincerely

Eamon Ryan TD

---

**From:** Niall McManus [<mailto:nmcmanus@reenpower.org>]  
**Sent:** 22 April 2010 10:01  
**To:** Minister Ryan  
**Cc:** Claireanne Byrne  
**Subject:** Green IFSC - Accenture study on domestic offset market

Dear Minister

Last week when we chatted at the LK Shields conference you said you would get back to me on what progress was being made with the Green IFSC. I asked this as I understood that Accenture had been commissioned to undertake a study on the costing of a domestic offset market.

We expect to have Irish-generated ISO 14064 standard credits trading on Cosain by the summer <http://www.cosain.ie> partly through our registry <http://www.markitenvironmental.com/cosainpublic.php> I am in regular correspondence with the EPA Climate Change Unit about our progress, and when I met with Ken Macken at the end of last month he was unaware of the Accenture study. I am engaged with many stakeholders while establishing this market, with ongoing discussions with farming groups, renewable energy providers, Irish manufacturers and community-lead initiatives.

I would be grateful if you could shed any light on the Green IFSC study as I am concerned that we may be mirroring our work, but with one with the ambition to create a report and the other to create a functioning market which would be the first in Europe.

Regards

Niall

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0) [REDACTED]  
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland  
through a Level 1 Award  
<http://socialentrepreneurs.ie>

Follow ReEnPower at  
<http://twitter.com/ReEnPower>  
<http://delicious/ReEnPower>

Disclaimer:

This electronic message contains information (and may contain files), which may be privileged or confidential. The information is intended to be for the sole use of the individual(s) or entity named above. If you are not the intended recipient be aware that any disclosure, copying, distribution or use of the contents of this information and or files is prohibited. If you have received this electronic message in error, please notify the sender immediately.

This is also to certify that this mail has been scanned for viruses.

Tá eolas sa teachtaireacht leictreonach seo (agus b'fhéidir sa chomhaid ceangailte leis) a d'fhéadfadh bheith príobháideach nó faoi rún. Is le h-aghaidh an duine/na ndaoine nó le h-aghaidh an aonáin atá ainmnithe thuas agus le haghaidh an duine/na ndaoine sin amháin atá an t-eolas. Murab ionann tusa agus an té a bhfuil an teachtaireacht ceaptha dó bíodh a fhios agat nach gceadaítear nochtadh, cóipeáil, scaipeadh nó úsáid an eolais agus/nó an chomhaid seo. Más trí earráid a fuair tú an teachtaireacht leictreonach seo cuir, más é do thoil é, an té ar sheol an teachtaireacht ar an eolas láithreach.

Deimhnítear leis seo freisin nár aimsíodh víreas sa phost seo tar éis a scanadh.

--  
Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0) [REDACTED]  
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland through a  
Level 1 Award  
<http://socialentrepreneurs.ie>

Follow ReEnPower at  
<http://twitter.com/ReEnPower>  
<http://delicious/ReEnPower>



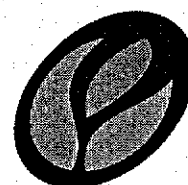
# Prospectus for an Irish Domestic Offset Market

Prepared for: Minister Eamon Ryan, Department of Communications  
Energy and Natural Resources

Prepared by: Niall McManus, Director

10 April 2010

Proposal number: 2010 - 003



www.cosain.ie

## 1. Executive Summary

It is proposed that a domestic offset market (DOM) be established where Irish communities and firms that abate emissions are able to generate domestic carbon credits, and subsequently sell these credits to other Irish businesses who are either unable to reduce their emissions, or where the purchase of such domestic credits is a more economically efficient way of reducing their emissions.

The benefits of establishing a domestic offset market are:

**Employment and exports:** Create a critical mass of users for locally-based expertise in the construction, assembly, operation and maintenance of renewable energy and energy efficiency technologies to foster and generate highly skilled employment in this sector: at present less than 0.25% of total employment. Development of sustainable brands for export, make Ireland attractive for inward investment as a low carbon economy. (Paragraphs 4.1, 4.1.1, 4.2, 4.3 & 4.4)

**R&D:** With the establishment of a critical mass and corresponding local market(s) there will be a skill spill-over within the sector to R&D and the broad arena of the renewable and cleantech market (smart economy). A domestic scheme would facilitate R&D to promote new offset methodologies, such as soil carbon or forest management, in which Ireland could take a leading role. (Paragraphs 4.3, 4.4)

**Internalise expenditure:** Reduced net emissions for Ireland thus reducing the requirement for the government to purchase credits externally, valued at ca €350 million 2008 – 2012. With future targets for 2013 – 2020 this figure is expected to be significantly higher. A domestic offset market can keep this money in the economy. (Paragraphs 4.5)

**Balance of Payments:** An essential part of the pathway to decoupling Irish economic growth from fossil fuel use. Increase energy security and reduction in imports of fuel and energy. (Paragraphs 4.6 & 4.9)

**Financial Markets - IFSC Green Hub:** Foster innovation and expertise in carbon markets at an international level which are forecast to be a €2 trillion global market by 2020 (McKinsey Consulting 2009). (Paragraphs 4.3 & 4.7)

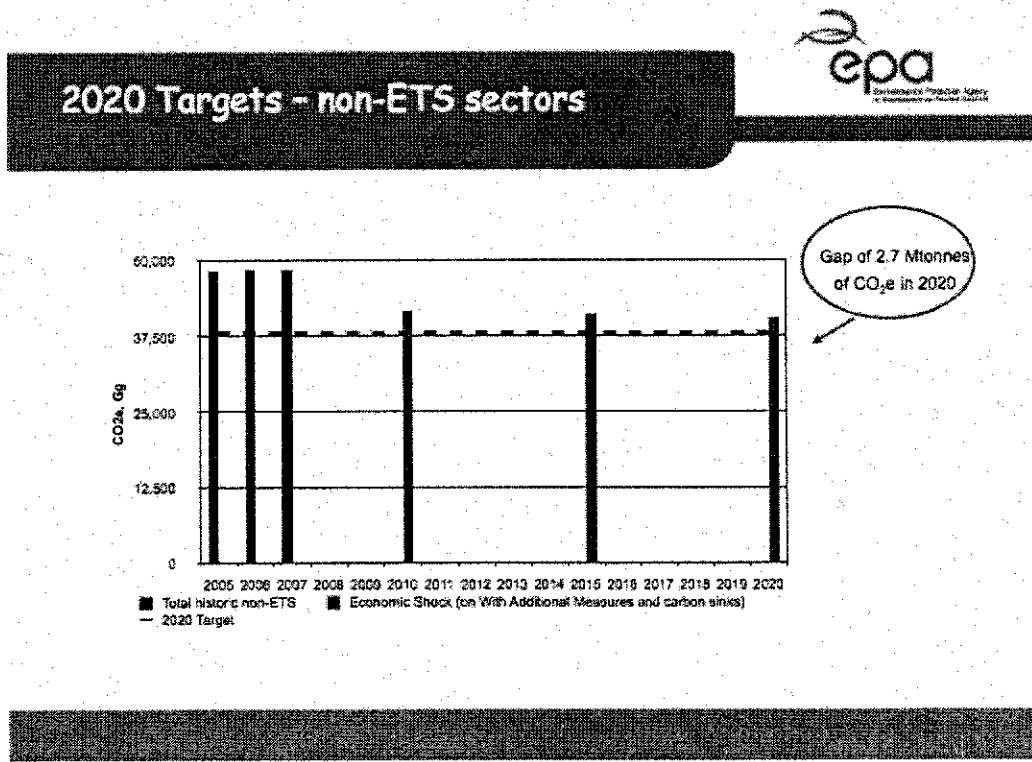
This requires actions by the Government that are solely legislative. EU Directives and Decisions are in place to allow for the adoption of a domestic offset market.



www.cosain.ie

## 2. Evidence of need for an Irish Domestic Offset Market

Dr Mary Kelly Director General of the EPA in a presentation to the IIEA in December 2009 stated that projections for Irish emissions were calculated around an assumed an 8% contraction in GDP between 2008 and 2010 with a resumption of growth thereafter. The EPA's projections for 2020 made on the Government's ability to implement all appropriate measures results in an annual distance to target decreasing to 2.7 Mt of CO<sub>2</sub>e pa. In the preceding years the distance to target will be greater as demonstrated by the figure below from the EPA.



These assumptions are made on full implementation,

- Policies and measures include those from the
  - National Energy Efficiency Action Plan
  - The Energy White Paper
  - The National Climate Change Strategy
- All existing and planned policies and measures will be adopted and fully implemented on time and and



www.cosain.ie

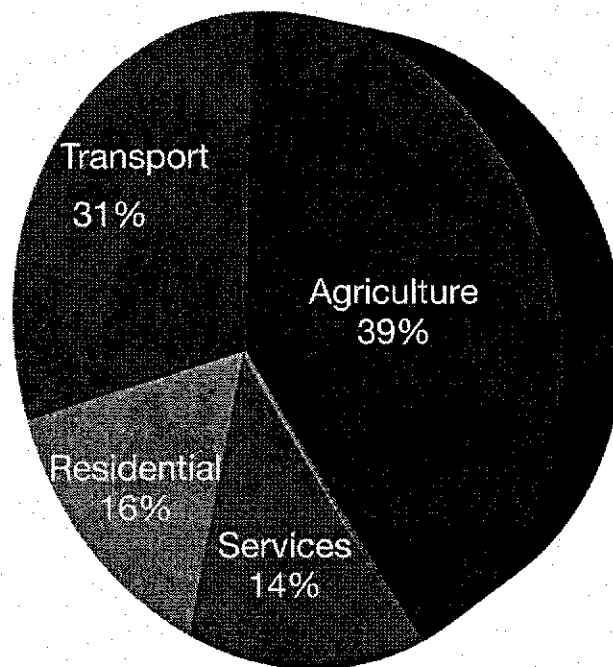
- will achieve the full emissions reductions anticipated
- Carbon sinks are allowed. Projected to deliver > 4 Mt of CO<sub>2</sub> savings in 2020

The projections from the EPA show that even though there is Government action and it is fully implemented there is still the requirement for further innovative actions, such as a domestic offset market.

### 3. Scalability

Agriculture and transport combined account for *ca* 70% of Ireland's total non-ETS emissions in 2020. Residential sector emissions result in *ca* 14% of non-ETS emissions with industry and services making up the rest.

Irish non-EU ETS emissions by sector 2009





www.cosain.ie

#### 4. Description of a Domestic Offset Market

A domestic offset market is a financial market where Irish firms, which create carbon credits through the abatement of emissions by their commercial activities, can sell these credits to Irish firms required to purchase carbon credits. The driver for this action can be caused by either legislative requirements to reduce Ireland's net emissions or their voluntary commitment to achieve a 'carbon neutral' scenario in their business operations.

A carbon credit is equivalent to one tonne of Carbon Dioxide (CO<sub>2</sub>), and it represents the damage to the atmosphere attributed to Greenhouse Gases (GHG). A carbon credit can represent solely a tonne of CO<sub>2</sub> that has been emitted into the atmosphere, or it can be a composite of various GHGs such as Methane (CH<sub>4</sub>), Hydrofluorocarbons (HFC) and Nitrous Oxide (N<sub>2</sub>O), among others. Where a tonne is a composite of various GHGs it is called a tonne of CO<sub>2</sub>e (e standing for equivalent). GHGs have different levels of potency in the damage they cause to the atmosphere and their contribution to climate change. These levels of potency are referred to as their emission factors, and for example CH<sub>4</sub> is 21 times more damaging than CO<sub>2</sub><sup>1</sup>.

Businesses in Ireland involved in transport, agriculture, and manufacturing etc produce emission tonnes of CO<sub>2</sub>e in their energy needs and also as by-products of industrial or agricultural processes.

A pig farmer can represent an example of a company that abates CO<sub>2</sub>e, and hence potential generator of carbon credits. In the farmer's sheds are housed animals that are producing waste. Traditionally that waste is removed to silage pits where it decomposes. During decomposition CH<sub>4</sub> is released into the atmosphere contributing to Ireland's net emissions and contributing to damage of the atmosphere. However, should the farmer remove the animal waste and store it in an anaerobic biodigester, the CH<sub>4</sub> can be captured, combusted and turned into energy. Thereby not only reducing the emissions of CH<sub>4</sub>, but creating energy that would have had to be sourced by another form of CO<sub>2</sub>e emitting energy supply<sup>2</sup>. Whereas the removal (abatement) of the CH<sub>4</sub> through both biodigestion (rather than rising from a silage pit), and correspondingly its combustion and conversion from CH<sub>4</sub> into CO<sub>2</sub> is a reduction in net emissions. It is this net reduction which generates value in the form of a carbon credit, and can be sold to generate an

<sup>1</sup> Therefore one tonne of CO<sub>2</sub>e containing only CH<sub>4</sub> would in reality weigh approximately 22 times less than one tonne of pure CO<sub>2</sub>

<sup>2</sup> The CO<sub>2</sub>e produced by the combustion of the CH<sub>4</sub> for energy is nullified against the CO<sub>2</sub>e that would have occurred by generating energy from a traditional source (coal fired power station) to meet the pig farmer's demand for energy, therefore making no change in net emissions.



www.cosain.ie

income for the pig farmer. Using the example of the biodigester: the pig farmer produces 5 tonnes of CO2e reductions, hence 5 carbon credits.

A purchaser of this carbon credit can be a business, such as a food processing plant, who annually produce 100 tonnes of CO2e. They choose to reduce their emissions to 90-Tonne pa through either a voluntary manner or due to legislation. They choose to achieve this by finding internal efficiencies which results in the reduction of emissions by 5 tons pa. To meet the target of a total 10-Tonne reduction, they buy the 5 tons of credit from the pig farmer.

The establishment of a domestic carbon market incentivises businesses to find opportunities to adapt their industrial processes to generate renewable energy. In the above example if no one was to buy the 5 tonne of carbon credit, then there would be less incentive to put the animal waste into a biodigester and ultimately reduce emissions from the farm, and ultimately reduce Irish net emissions.

**4.1. Burden Sharing Agreement**

The EU has committed to the Kyoto Protocol through the establishment of a 'Burden Sharing Agreement' among its members. Through this agreement the EU's GHG emissions, and reduction target, has been summed to a single amount. For the period 2008 – 2012 the EU 15 has set a target for 8% reduction in GHG emissions from a baseline of 1990. The purpose for the agreement is due to the differing levels of economic and industrial development across the EU. Each individual Member State was set a target of either a percentage GHG reduction or growth from a baseline of 1990 emissions. The EU Member States' individual GHG reduction targets were set in June 1998. Ireland has been ratified to allow for a 13% increase in GHG emissions from its 1990 level.

The longer-term targets set by the EU for 2020 are more stringent, with a target of reducing emissions by 20% on 2005 levels, which equates to 56 million Tonne CO2e pa for Ireland. The ESRI published a paper in July 2009, Policy Options To Reduce Ireland's Greenhouse Gas Emissions, which Thomas Legge and Sue Scott state: "*on the basis of plausible assumptions, known policies and trends prevailing up to April 2009, emissions in 2020 could be marginally higher than their 2005 level without additional policies and measures*".

*The introduction of a Domestic Offset Market is being proposed as an 'additional policy and measure' to help Ireland reach its target 2013 - 2020.*



www.cosain.ie

#### 4.2. European Emissions Trading Scheme - EU ETS

The EU ETS established under Directive 2003/87/EC is a carbon trading market where companies who are the largest emitters of CO<sub>2</sub>e within member states are required to reduce their emissions by a process of implementing internal efficiencies and by buying carbon credits.

The carbon credits which Irish firms are obliged to buy are sourced from abaters within the developing world (Clean Development Mechanism) referred to as CERs (Certified Emission Reductions). At present 155 licenses have been granted to Irish companies as participants within the EU ETS with an obligation to purchase approximately 22 million tons of CO<sub>2</sub>e pa. The total is broken down to 17% general industry, 19% cement and 64% power generation. 72 of these licenses fall below the 25,000 tonne CO<sub>2</sub>e threshold.

DIRECTIVE 2009/29/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 April 2009 amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community, states paragraph 14;

*Where equivalent measures to reduce greenhouse gas emissions, in particular taxation, are in place for small installations the emissions of which do not exceed a threshold of 25 000 tonnes of CO<sub>2</sub> equivalent per year, there should be a procedure enabling Member States to exclude such small installations from the emissions trading system for as long as those measures are applied.*

*A domestic offset market is an 'appropriate measure' and the Government should enable this clause for Ireland within the current Phase II of the EU ETS and work towards its inclusion and expansion within Phase III 2013 - 2020. This inclusion of sub 25,000 Tonne emitters into a domestic offset market would allow for the development of a critical mass of participants that would have spill-over effects into the Irish economy.*

The total tons of carbon per annum that the sub 25,000 ton emitters are obliged to offset is over 800,000 tons. That amount of carbon at a carbon price of €13 equates to a loss of €10,000,000 that could be invested into Irish-based emission reduction projects.



www.cosain.ie

## 5. Benefits from a Domestic Offset Market

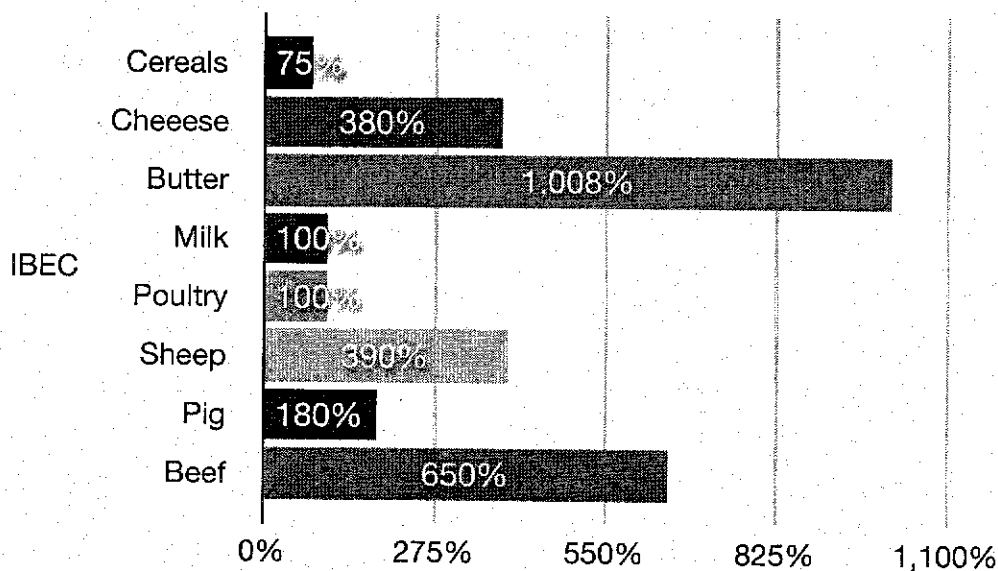
### 5.1. Agricultural Sector

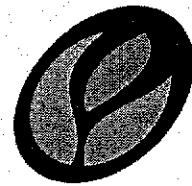
The Rural Environmental Protection Scheme (REPS) is being phased out in Ireland. It is being replaced by Europe who are implementing the Rural Agri-Environment Scheme of which there are 4 pillars to be addressed,

- Renewable Energy
- Climate Change
- Water
- Biodiversity

All 4 can be addressed and financed through a domestic offset market. The core strength of such a market is that it provides verifiable baseline data, and data for subsequent years to allow farmers to be rewarded for their actions. Recent research by the Irish Institute of European Affairs (IIEA) has identified where emission reductions could be achieved 'behind the farm gate' through forestation, slurry management, on-farm or collective-ownership of renewable energy projects.

Irish agriculture self-sufficiency of Irish produce - available for export (IBEC 2009)

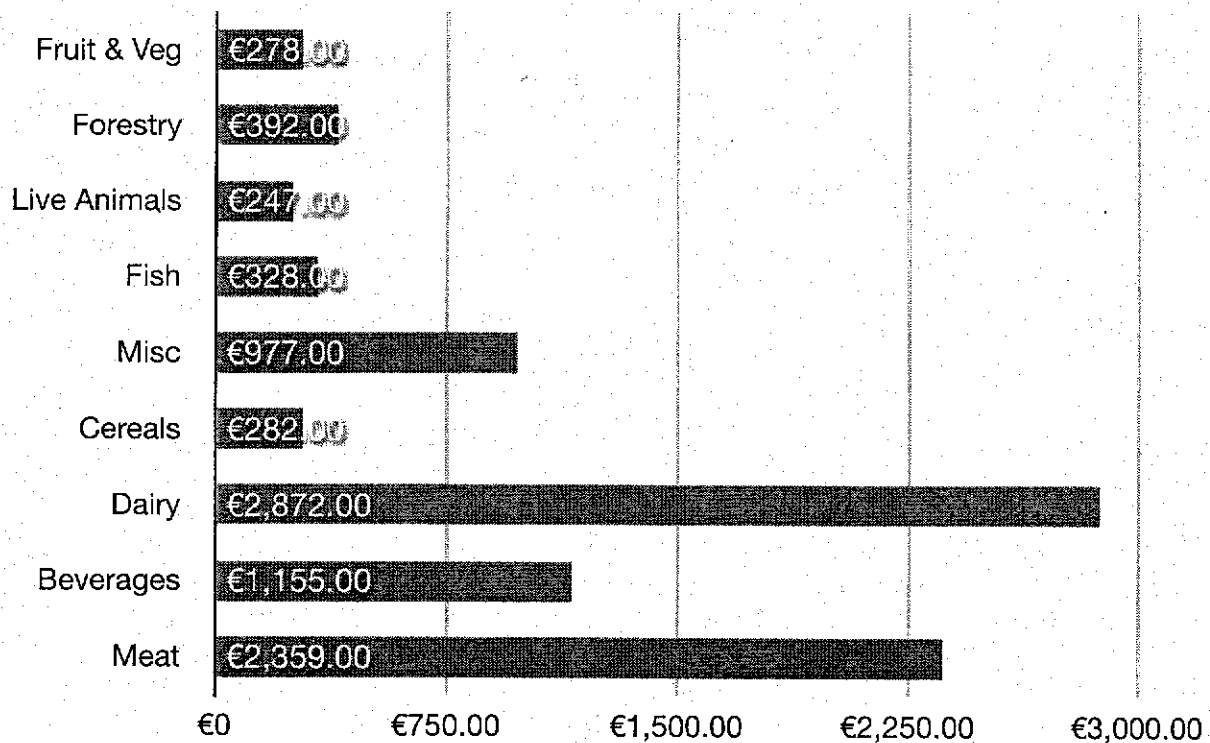




www.cosain.ie

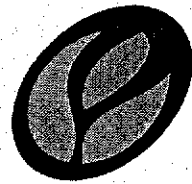
### 5.1.1. Unique branding opportunity of sustainable produce - Agriculture

Value of Irish Agriculture Exports (€000) (IBEC 2009)



Irish firms that trade on the domestic offset market have an opportunity to adopt the branding of the market in which they buy or sell Irish carbon. Not unlike the 'Guaranteed Irish' logo, but a 'Sustainable Irish Produce' to show the provenance of their actions. They will be able to be identified as firms which invest in Irish business involved in reducing the nation's emissions. There is also the latitude for the promotion of 'social carbon' projects in which community-based projects can generate income by their creation of carbon credits.

Agriculture is significant part of Ireland's export economy, but with changing consumer tastes and values the continued demand for Irish products can not be taken for granted. The farm product that is sold by a retailer has an embedded carbon footprint as a function of the supply chain from the farm to shop. It is this supply chain that is the opportunity for offsetting, and offsetting back behind the farm gate. Here there is a link with the 4 pillars of the EU agri-environment scheme described earlier to reduce the footprint of Irish product. Large retailers such as ASDA UK (Walmart) and Tesco are asking from their suppliers information on the sustainability of their



www.cosain.ie

produce. This indicates that there is a demand for sustainable products at the consumer and they need to be met, and this will effect the purchasing behaviour of the retailers. The creation of sustainable supply chains will not only result in embedded efficiencies in produce, but also develops a brand identity. Within the Irish export market especially in food and beverage a national identity for sustainable produce can only be good for exports, and contributes to a product's brand equity.

Irish Agriculture should not be looked as a villain in the context of climate change as the figures above show it is highly efficient at what it does. Its is rewarding the improving of these efficiencies through a domestic offset market that provides opportunity for agriculture. This can also foster innovation such as with Dublin-based Irish Custom Extruders who have developed matting for animal sheds that reduce methane emissions by almost 20% in the life of a dairy cow.

## 5.2. Employment

The Employers report published in April 2009 by the European Commission DG Energy and Transport The impact of renewable energy policy on economic growth and employment in the European Union states the commission's aim of 20% Renewable Energy at Source (RES) in final energy consumption by 2020. The report highlights RES related expenditure in Ireland equates to less than 0.25% of the share of total employment and also of GDP. Furthermore the report states *"Policies promoting technological innovation in RES are therefore essential to strengthen first mover advantage in European RES industries"*.

A market with a critical mass of users for the availability of locally based expertise in construction, assembly, operation and maintenance in renewable energy technologies to foster and generate employment in this sector can be created through the mechanism of a domestic offset market. Therefore the establishing of a domestic offset market would be a policy 'promoting technological innovation'.

## 5.3. Designated Operational Entity (DOE), Carbon Credit Methodologies & Verification

In the creation of a carbon credit for any activity within a specific sector requires application of a 'methodology', and the creation of one if there does not already exist one. In establishing an Irish domestic offset market existing methodologies will be applied, but new ones also needed to be created. With the growing size of the carbon market internationally and it reaching across many sectors there is a global market for the application of sector specific methodologies. This is an area



www.cosain.ie

of innovation that is exportable in the manner as intellectual property (IP) from the establishment of a domestic market. These methodologies are approved by a Designated Operational Entity (DOE) of which there are 28 in the world. There is an Irish firm at present applying to the UNFCCC for registration as a DOE. This will allow methodologies generated for the domestic market to have international application. An example is in Switzerland where a firm has created a methodology for creating credits from reduced CFC use and leakage. This has international application, and is exportable in the expertise and verification. Verification is the official 'signing off' on the creation of a credit, and it is done through a process of auditing and 3rd party checking. Carbon reduction projects across the globe require verification, and the skills developed in Ireland from a domestic scheme in the creation of methodologies and through their auditing would be exportable.

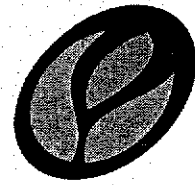
#### 5.4. R&D Renewables & energy efficiency technologies

With the establishment of a critical mass of implementation of renewable and efficiency technologies and corresponding local market the skill spill-over within the sector to R&D and the broad arena of the renewable market is to be expected. Thus stimulating both investment and employment in this growing smart-economy sector. This has been proved evident in the past in Ireland in the pharmaceutical and high-tech sectors. Smart-tech innovation will be fostered by the application of a domestic offset market through the requirement to monitor and reduce energy consumption as a market participant and will require the developing and installing of these appropriate technologies (software, hardware & devices). Ireland is already being looked at as a suitable location for LED bulb manufacture by a US-based manufacturer. The application of energy audits, and implementation of energy saving technology has already resulted in expansion of Irish firms abroad such as Cork-based CMSE establishing CarbonAction in the UK, and Dublin-based Greenstreets expanding into Australia.

#### 5.5. Internalise expenditure within the economy

A domestic offset market for Ireland would result in expenditure being retained solely within Ireland for the trading of credits, therefore preventing expenditure external to the economy. With the establishment of the critical mass for the requirement of the expenditure into construction, assembly, etc and related technologies will also be internal, and not be classified as imports. Correspondingly, the establishment of local skills and expertise will provide export opportunities for firms within this sector.

Certain sectors operating within the EU ETS, powergen and cement are required to buy their credits from international sources. The 72 installations in Phase II of the EU ETS ending at the end



www.cosain.ie

of 2012 whose emissions are below 25,000 tones per annum, represent approximately 800,000 tones emissions in total per annum (ca €10,500,00). These businesses could spend their money in Ireland rather than abroad if a domestic offset market was adopted, again reducing the import of foreign credits.

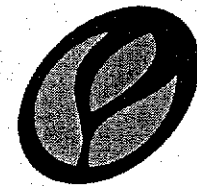
#### 5.6. Reduction of Government purchase of foreign carbon credits

Ireland is required by Decision 2002/358/EC to limit greenhouse gas emissions to an average of 13% above base year emissions in the period 2008-2012. Included with the targets set for participants in the EU ETS, there are also Ireland's targets for net emission reductions. Prior to the economic downturn Ireland was producing far greater emissions than allowed and was forecasted to purchase up to over 5 million tons of carbon credits annually. The EPA had predicted for the period 2008 – 2012 Ireland requiring to purchase external credits to the value of approximately €350 million. Considering the ESRI report (Legge & Scott, 2009) referred to earlier the total amount of money leaving the economy to purchase credits to reach the 2020 target will far exceed the 2008 – 2012 figure. The adoption of a domestic market will both internalise expenditure, and reduce the amount of foreign credits that the Government will have to purchase by both promoting the adopting of efficiencies and renewable technologies.

#### 5.7. Financial Services and carbon markets - Green Hub

The establishing a domestic offset market will be a first within the EU. Internationally Ireland will be identified as innovative by this action and being a leader in this field. The global carbon markets are immature but growing rapidly. A report titled Profiting from the Low Carbon Economy (2009 by McKinsey Consulting) showed the trading value of global carbon markets growing in 2005 from €9 billion, to €22 billion in 2006, €40 billion in 2007 to €92 billion in 2008. The market is forecasted to reach €2 trillion by 2020. One of the key elements discussed at the Copenhagen Climate Conference in December 2009 was to ensure an OECD carbon trading market by 2015 with a broader market by 2020 (Frank Convery, 2009). With the positioning of Ireland within the international markets through the IFSC there is an opportunity to provide the correct fiscal environment to capture some of that market. The establishing of a domestic offset market is an essential first step in providing those structures.

On the back of carbon finance and trading there is the requirement of specialist software and support. Ireland was the first country in the EU ETS to auction its AAUs (Allowed Allocation Units - licenses to pollute) and this was done by developing software for this purpose. The development of the software was sponsored by the EPA. A domestic offset market will build on that



www.cosain.ie

technological expertise, followed by international carbon finance, and is another example of the cross-cutting benefits of carbon trading into various sectors of Irish business.

#### **5.8. Reduce industry reliance on renewable energy feed-in tariff REFIT**

All REFIT programs are subject to EU approval as they are state aid. REFIT II is currently in Europe waiting for approval, and when approved its implementation will result in payments from the exchequer. Ireland is among the expensive countries in Europe for the purchase of electricity and the reason given is that it removes barriers to entry for competitors to the state monopoly, the ESB. The REFIT scheme is funded through the tax take, and is also for a limited period. The selling of credits created through a domestic offset market will be a progression away from state support, and the creation of a competitive market place for electricity. There are wind farm developers in Ireland who have not taken part in the existing REFIT program and power purchase agreements (PPA). These farms are contributing to the reduction of Ireland's GHG emissions, which reduces the Government's requirement to purchase credits. They are receiving no income from the state, but on the other hand are reducing government expenditure on credits required from Kyoto commitments and money leaving the country. The same issue applies to low carbon cement manufactures operating in Ireland.

#### **5.9. Energy security/reduced imports**

Increased usage of renewable energy sources and the improved efficiencies that operators in a domestic offset market adopt would reduce demand for imported fuel products, contributing to the decoupling of Irish economic growth from fossil fuel use. This would have a positive input to our balance of payments, and improve energy security.

#### **5.10. Community empowerment**

Through community-lead actions to reduce emissions there is the ability for these groups to be rewarded for their actions through the sale of credits. Further than placing an economic value on the environment, credits created through community-lead actions and the subsequent income generated supports the collective involvement of communities in managing and maintaining their own resources. Thus allowing communities independent access to an income to invest into capital projects that they deem beneficial to their needs.



www.cosain.ie

## 6. Legal and Tax Issues

### 6.1. Stamp Duty

Section 90A of the Stamp Duties Consolidation Act 1999 provides for an exemption from stamp duty on the sale, transfer, or other disposition of a "greenhouse gas emissions allowance." It would appear from the provisions of Section 90A that this would also include any domestic offset scheme. This should be confirmed.

Section 120 of the Finance Act 2008 inserted Section 90A of the Stamp Duties Consolidation Act 1999 which provides for an exemption from stamp duty on the sale, transfer or other disposition of a "greenhouse gas emissions allowance". Any contract or agreement for the sale of a "greenhouse gas emissions allowance" is covered by this exemption. This instrument applies to instruments executed on or after the 5<sup>th</sup> of December 2007.

Section 90 A subsection 3 stipulates that where the property, the subject of the instrument consists of both a greenhouse gas emissions allowance and other chargeable property, the consideration is to be apportioned on a just and equitable basis as between the greenhouse gas emissions allowance and the other property contained in the instrument. In addition, any part of the consideration which relates to property which is not a greenhouse gas emission allowance will be chargeable to stamp duty.

### 6.2. VAT

Domestic offset credits which are traded on the Irish market should be traded on a VAT exempt basis as most companies trading in carbon credits will likely provide vatable services

### 6.3. Property Rights

Property rights attaching to any domestic offset credits must clearly defined within an appropriate domestic legal framework. In order to ensure the success of the proposed scheme, there must be market confidence in the integrity of the domestic offset credits from a buyer perspective, which will necessitate a rigorous verification procedure and permanence of the offsets. In addition, a properly functioning domestic offset registry, which will act as a repository for the credits, will contribute to such market confidence (see for example the Gold Standard registry for Voluntary Emission Reductions) and will be essential to ensuring the fungibility of credits. Such a registry will also contribute to market confidence as it would effectively act as guarantor for any offset credits



www.cosain.ie

that were traded, thus providing contractual recourse to any aggrieved buyers in the event of non-performance of credits, for whatever reason.

**6.4. Carbon Tax Exemption or Rebate Mechanism for Domestic Offset Participants**

Cosain welcomes the Commission for Taxation proposal in relation to the introduction of a carbon tax, and believes that a carbon tax will complement the proposed domestic offset scheme. However, in light of the intentions underpinning the domestic offset proposal, including to ensure the most efficient distribution of resources to address climate change mitigation, the imposition of a carbon tax on domestic offset participants would represent a pecuniary and inefficient approach, and would likely deter participation in the proposed scheme. For this reason, domestic offset participants should be exempted from any future carbon tax, by virtue of the fact that many participants will have been subject to the EU ETS, but for qualification as "small installations" for the purposes of Directive 2009/29/EC, and will participate in the domestic offset scheme which represents an equivalent measure, and a legally binding negotiated agreement to reduce emissions.

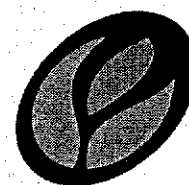
**7. Way forward**

**7.1. Pilot Scheme**

There is support for a domestic offset market within the Climate Change Unit of the EPA, and they believe it is the only way for Ireland to reach it's emission targets. One of the sector within Ireland's emissions that can be addressed is agriculture, and the supply chain that goes with it (39% of non-EU ETS emissions, 26% of total emissions). This is important because it is strategic regarding exports, employment and its social context in Irish life. Within the agri-food business supply chain (farmers, dairies, food processors, retailers) there is the ability to create a pilot carbon off-set program to establish a competitive sustainable product. A pilot scheme within agriculture will be able to apply the "lesson's learnt" to create a domestic offset market that makes Irish goods competitive on a global stage, contribute a carbon-smarteconomy, create efficiencies in production and make Ireland a carbon-competitive location for inward investment.

**7.2. Delivery mechanism by Government**

The enactment of an Irish Domestic Offset market would be closely aligned to future Irish Government policies and legislation such as the Climate Change Act and EU Directives on emission reductions. A Domestic Offset Market is a financial market and, although not suitable or appropriate to be run by the State, it must achieve stated Government objectives in an efficient



www.cosain.ie

and equitable manner. The ideal method for matching the needs of Government with the efficiencies of a financial market would be for the issuing of a license to manage the Irish Domestic Offset Market through a tender mechanism, not unlike what is done in the telecommunications market. Those tendering to manage the Irish Domestic Offset Market would present a model to the Government on how they would manage a market, achieve reductions in emissions, increase energy efficiencies, promote inward investment, foster the 'smart' economy and contribute to sustainable economic growth. The Government would make the award on the most economically robust tender that shows it can deliver the stated objectives.

## 8. References

DECISION No 406/2009/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 April 2009 on the effort of Member States to reduce their greenhouse gas emissions to meet the Community's greenhouse gas emission reduction commitments up to 2020

DIRECTIVE 2009/29/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 April 2009 amending Directive 2003/87/EC so as to improve and extend the greenhouse gas emission allowance trading scheme of the Community

Ireland's National Allocation Plan For Emission Trading 2008 – 2012 Final Allocation Decision 4 March 2008 – EPA

Climate Change and Agriculture: A Unique Challenge for Ireland. Michael Barry IBEC - European Parliament Office, Climate Change Forum - 20th November 2009.

Mitigating Climate Change. Mary Kelly EPA, European Parliament Office, Climate Change Forum - 20th November 2009.

Policy Options To Reduce Ireland's Greenhouse Gas Emissions (2009), Thomas Legge and Sue Scott, ERSI

Profiting from the low-carbon economy, (2009) Nick Hoffman & James Twining, McKinsey Consulting

EmployRES: The impact of renewable energy policy on economic growth and employment in the European Union Final report Contract no.: TREN/D1/474/2006, published 2009  
[http://europa.eu.int/comm/dgs/energy\\_transport/forum/index\\_en.htm](http://europa.eu.int/comm/dgs/energy_transport/forum/index_en.htm)

Global Climate Change Policy: from Kyoto to Copenhagen – a European Perspective and Prognosis on what should follow the Kyoto Protocol By Professor Frank J. Convery, Chairperson of Comhar Sustainable Development Council Friday, 28th August 2009. The paper draws mainly from the following: Towards a comprehensive climate change agreement in Copenhagen – relevant documen-



www.cosain.ie

tation available at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2009:0039:FIN:EN:PDF>.

Extensive background information and analysis – Part 1 available at:

[http://ec.europa.eu/environment/climat/pdf/future\\_action/part2.pdf](http://ec.europa.eu/environment/climat/pdf/future_action/part2.pdf);

Part 2 available at: [http://ec.europa.eu/environment/climat/pdf/future\\_action/part1.pdf](http://ec.europa.eu/environment/climat/pdf/future_action/part1.pdf).

**Ann Kissane**

---

**From:** Claireanne Byrne  
**Sent:** 03 June 2010 16:03  
**To:** Colm Ó Conaill; Stephen O'Connor  
**Subject:** FW: Green IFSC - Accenture study on domestic offset market  
**Attachments:** Cosain\_Irish\_Domestic\_Offset\_Market.pdf; ATT66057085.htm

---

**From:** Niall McManus [mailto:nmcmanus@reenpower.org]  
**Sent:** 10 May 2010 16:27  
**To:** Minister Ryan  
**Cc:** Mary White, TD; David Healy; Claireanne Byrne; Liam Reid  
**Subject:** Re: Green IFSC - Accenture study on domestic offset market

Dear Minister

I understand Accenture have been given a budget of 1 million euro for the establishing of a carbon registry for a domestic offset market. Can this please be confirmed?

In November 2008 I met with you in your office in Kildare Street where I explained to you the opportunity that existed for a domestic offset market in Ireland. At that meeting you asked me to leave information with you, specifically a flow diagram of the market, which you could show to your colleagues. I attempted to follow up with your department on this submission. Considering the state of the public finances I took the assumption that there was no resources available in Government to follow through.

In the following 12 months I went about establishing a voluntary domestic offset market for Ireland by partnering with an international carbon registry <http://www.markitenvironmental.com/cosainpublic.php> furthermore utilising the fact that CMSE in Cork has the franchise for Ireland and UK for providing ISO 14064 training set about using those standards, and Irish trained individuals to begin creating Irish generated credits. You are pictured on their website launching their ISO 14064 franchise. I have an NDA in place for a trading platform for the trading of credits in a bid/ask environment, but an OTC method is available at present through the Markit site. Throughout 2009 I made submissions to the High Level Action Group on Green Enterprise, the Innovation Taskforce and in late 2009 members of the Green IFSC group invited me to meet with McKinsey consultants who were preparing a report for the Dept of the Taoiseach. Since September 2009 I made numerous attempts to through your office and that of Minister Mary White's to meet with you. I even doorstopped you in person at a conference in late 2009 where you were aware of my requests and promised a meeting of which nothing materialised.

On the 25th of February though Minister White's office I was able to have a meeting with the DoEHLG to discuss the Climate Change Bill regarding the line item provision for domestic offsetting. I was accompanied by a team of people I had assembled who were willing to provide their services gratis regarding the legislation. This offer was coolly accepted.

For 18 months I have financed myself in establishing a domestic offset market for Ireland, at no expense to the taxpayer, and I attach a copy of the prospectus that I have left with organisations such as the IFA, Teagasc, Western Development Commission, IBEC, Business in the Community, EPA, a number of which I am in further discussions with, not to mention the businesses that I have approached. There are projects presently going through auditing for the creation of ISO 14064 credits, some of which are community-lead.

I would be grateful for clarification on two topics

1. Is 1 million euro being made available of tax payers money to replicate what already exists through Cosain's partnership with Markit Environmental?
2. What separates the Green Party from traditional Irish politics, as my experience over the

last 9 months is that access remains restricted to the established circles of the last 12 years when it comes decision making.

I look forward to receiving your reply.

Regards

Niall McManus

On 22 Apr 2010, at 10:39, Minister Ryan wrote:

Niall

Many thanks for sending me the further information on the domestic offset market. I will try and find out what is happening and get back to you.

Yours sincerely

Eamon Ryan TD

---

**From:** Niall McManus [<mailto:nmcmanus@reenpower.org>]  
**Sent:** 22 April 2010 10:01  
**To:** Minister Ryan  
**Cc:** Claireanne Byrne  
**Subject:** Green IFSC - Accenture study on domestic offset market

Dear Minister

Last week when we chatted at the LK Shields conference you said you would get back to me on what progress was being made with the Green IFSC. I asked this as I understood that Accenture had been commissioned to undertake a study on the costing of a domestic offset market.

We expect to have Irish-generated ISO 14064 standard credits trading on Cosain by the summer <http://www.cosain.ie> partly through our registry <http://www.markitenvironmental.com/cosainpublic.php> I am in regular correspondence with the EPA Climate Change Unit about our progress, and when I met with Ken Macken at the end of last month he was unaware of the Accenture study. I am engaged with many stakeholders while establishing this market, with ongoing discussions with farming groups, renewable energy providers, Irish manufacturers and community-lead initiatives.


I would be grateful if you could shed any light on the Green IFSC study as I am concerned that we may be mirroring our work, but with one with the ambition to create a report and the other to create a functioning market which would be the first in Europe.

Regards

Niall

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0)   
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland  
through a Level 1 Award  
<http://socialentrepreneurs.ie>

Follow ReEnPower at  
<http://twitter.com/ReEnPower>  
<http://delicious/ReEnPower>

Disclaimer:

This electronic message contains information (and may contain files), which may be privileged or confidential. The information is intended to be for the sole use of the individual(s) or entity named above. If you are not the intended recipient be aware that any disclosure, copying, distribution or use of the contents of this information and or files is prohibited. If you have received this electronic message in error, please notify the sender immediately.

This is also to certify that this mail has been scanned for viruses.

Tá eolas sa teachtaireacht leictreonach seo (agus b'fhéidir sa chomhaid ceangailte leis) a d'fhéadfadh bheith príobháideach nó faoi rún. Is le h-aghaidh an duine/na ndaoine nó le h-aghaidh an aonáin atá ainmnithe thuas agus le haghaidh an duine/na ndaoine sin amháin atá an t-eolas. Murab ionann tusa agus an té a bhfuil an teachtaireacht ceaptha dó bíodh a fhios agat nach gceadaítear nochtadh, cóipeáil, scaipeadh nó úsáid an eolais agus/nó an chomhaid seo. Más tré earráid a fuair tú an teachtaireacht leictreonach seo cuir, más é do thoil é, an té ar sheol an teachtaireacht ar an eolas láithreach.

Deimhnítear leis seo freisin nár aimsíodh víreas sa phost seo tar éis a scanadh.

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0) ~~XXXXXXXXXX~~  
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland through a  
Level 1 Award  
<http://socialentrepreneurs.ie>

Follow ReEnPower at  
<http://twitter.com/ReEnPower>  
<http://delicious/ReEnPower>

---

**From:** Claireanne Byrne  
**Sent:** 03 June 2010 16:01  
**To:** Colm Ó Conaill; Stephen O'Connor  
**Subject:** FW: Accenture - Freedom of Information Act request

---

**From:** Niall McManus [mailto:nmcmanus@reenpower.org]  
**Sent:** 18 May 2010 09:05  
**To:** Claireanne Byrne  
**Cc:** Minister Ryan  
**Subject:** Accenture - Freedom of Information Act request

Claire

I spoke to Minister Ryan on Friday at the Business and Leadership conference at the Four Seasons. He admitted to having not had the time to act on my request to provide clarity of the funding of Accenture with 1 million euro regarding the establishing of a domestic offset market. I have made 4 approaches to the Minister, 2 personally (14 April & 14 May), and 2 via email, the first of which received a response on the 22 April.

If the Minister is not willing to answer my question, I will see no option but to make a request under the Freedom of Information Act.

Can I have either a response from the Minister regarding the funding for Accenture or can I be forwarded the relative information for making a request through the Freedom of Information Act.

Thank you for your assistance.

Regards

Niall

--

Niall McManus  
ReEnPower  
56 Maudlin St  
Kilkenny  
Ireland

T/F +353 (0)56 777 1559  
M +353 (0) [REDACTED]  
[nmcmanus@ReEnPower.org](mailto:nmcmanus@ReEnPower.org)  
<http://www.ReEnPower.org>

ReEnPower is supported by Social Entrepreneurs Ireland  
through a Level 1 Award

<http://socialentrepreneurs.ie>

Follow ReEnPower at

<http://twitter.com/ReEnPower>

<http://delicious/ReEnPower>