

Example information in a

Level One Benchmark Report on Environmental Disclosure

Environmental Disclosure Benchmark Factors	Your Company	Benchmark Companies	
		Company One ¹	Company Two ²
Benchmark <i>year</i>	2007		
<i>Industrial sector</i> of yours and the other companies	Industrial manufacturing		
<i>Revenue</i> for benchmark year, in millions of dollars	21	19	26
Company <i>acknowledged</i> environmental liabilities using these environmental terms, abbreviations, or acronyms ³			
Asbestos	•	•	•
Asset retirement obligations			•
Climate change, global warming			•
Decommissioning			
Environmental compliance, laws, regulations		•	
Environmental legal proceedings, litigation	•	•	•
Loss contingencies		•	
RCRA			
Superfund, CERCLA, PRP		•	
Tanks, underground storage tanks			•
Waste disposal, waste storage			
Company <i>quantified</i> environmental liabilities based on these types ⁴			
Asset retirement obligations			•
Environmental compliance program, capital projects			•
Environmental legal proceedings, litigation	•	•	
Loss contingencies		•	
Company <i>described strategies</i> for environmental liabilities that are future-looking			
Climate change, global warming			•
Compliance with new or anticipated environmental laws and regulations			•
Decommissioning			
Environmental legal proceedings, litigation		•	
Other environmental liabilities			

¹Full name of Company One

²Full name of Company Two

³Terms, abbreviations, and acronyms in common use among environmental professionals in referring to environmental liabilities and deriving from environmental laws and regulations that apply to corporations.

⁴Types of environmental liabilities that have instructions for recognizing costs in the disclosure regulations of the U.S. Securities and Exchange Commission (SEC) and standards of the Financial Accounting Standards Board (FASB).