

Via Certified Mail
No. 7004 1350 0003 7984 1093

December 30, 2009

John Kieling
Program Manager
Permits Management Program
New Mexico Environment Department
Hazardous Waste Bureau
2905 Rodeo Park Drive East, Bldg. 1
Santa Fe, New Mexico 87505-6303

Ladies and Gentlemen:

I am the chief financial officer of Western Refining, Inc., 123 W. Mills Avenue, Suite 200, El Paso, TX 79901. This letter is in support of this firm's use of the financial test to demonstrate financial assurance for closure and/or post-closure costs, as specified in Subpart H of 40 CFR parts 264 and 265.

1. This firm is the owner or operator of the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in subpart H of 40 CFR parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

None.

2. This firm guarantees, through the guarantee specified in subpart H of 40 CFR parts 264 and 265, the closure or post-closure care of the following facilities owned or operated by the guaranteed party. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility:

Western Refining Southwest, Inc.
Gallup Refinery (fka Ciniza Refinery) EPA ID #NMD000333211
I-40 Exit 39
Jamestown, New Mexico 87347
Mail: Route 3 Box 7
Gallup, New Mexico 87301

Closure cost estimate	\$ 2,518,786
Post-Closure cost estimate	\$ 356,000
Total closure/post-closure cost estimate	\$ 2,874,786

Western Refining Southwest, Inc.
Bloomfield Refinery EPA ID #NMD089416416
50 Road 4990
Bloomfield, New Mexico 87413
Mail: P.O. Box 159
Bloomfield, New Mexico 87413

Closure cost estimate	\$ 1,264,704
Post-Closure cost estimate	\$ 0
Total closure/post-closure cost estimate	\$ 1,264,704

The firm identified above is the direct or higher-tier parent corporation of the owner or operator.

3. In States where EPA is not administering the financial requirements of Subpart H of 40 CFR part 264 or 265, this firm, as owner or operator or guarantor, is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in subpart H of 40 CFR parts 264 and 265. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility:

None.

4. This firm is the owner or operator of the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in subpart H of 40 CFR parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility:

None.

5. This firm is the owner or operator of the following UIC facilities for which financial assurance for plugging and abandonment is required under part 144. The current closure cost estimates as required by 40 CFR 144.62 are shown for each facility:

None.


This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 2008.

Alternative I

1.	Sum of current closure and post-closure cost estimate	\$	4,139,489
*2.	Total liabilities	\$	2,265,303,000
*3.	Tangible net worth	\$	411,957,000
*4.	Net worth	\$	811,489,000
*5.	Current assets	\$	815,247,000
*6.	Current liabilities	\$	500,726,000
7.	Net working capital	\$	314,521,000
*8.	The sum of net income plus depreciation, depletion, and amortization	\$	254,492,000
*9.	Total assets in U.S. (required only if less than 90% of firm's assets are located in the U.S.)	Not Applicable	
10.	Is line 3 at least \$10 million?	Yes	No
		<u>X</u>	___
11.	Is line 3 at least 6 times line 1?	Yes	No
		<u>X</u>	___
12.	Is line 7 at least 6 times line 1?	Yes	No
		<u>X</u>	___
*13.	Are at least 90% of firm's assets located in the U.S.? If not, complete line 14.	Yes	No
		<u>X</u>	___
14.	Is line 9 at least 6 times line 1?	Not Applicable	
15.	Is line 2 divided by line 4 less than 2.0?	Yes	No
		___	<u>X</u>
16.	Is line 8 divided by line 2 greater than 0.1?	Yes	No
		<u>X</u>	___
17.	Is line 5 divided by line 6 greater than 1.5?	Yes	No
		<u>X</u>	___

I hereby certify that the wording of this letter is identical to the wording specified in 40 CFR 264.151(f) as such regulations were constituted on the date shown immediately below.

A handwritten signature in black ink, appearing to read "Gary Dalke", written over a horizontal line.

Gary Dalke
Chief Financial Officer

Date: December 30, 2009

CORPORATE GUARANTEE

Guarantee made this 30th day of December, 2009 by Western Refining, Inc., a business corporation organized under the laws of the State of Delaware, herein referred to as guarantor. This guarantee is made on behalf of the Western Refining Southwest, Inc., of Gallup Refinery, I-40 Exit 39, Jamestown, New Mexico 87347, mail: Route 3 Box 7, Gallup, New Mexico 87301, and Western Refining Southwest, Inc., of Bloomfield Refinery, 50 Road 4990, Bloomfield, New Mexico 87413, mail: P.O. Box 159, Bloomfield, New Mexico 87413, which are our second-tier subsidiaries, to the United States Environmental Protection Agency (EPA).

Recitals

1. Guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in 40 CFR 264.143(f), 264.145(f), 265.143(e), and 265.145(e).
2. Western Refining Southwest, Inc. owns or operates the following hazardous waste management facility(ies) covered by this guarantee:

EPA ID #NMD000333211
Western Refining Southwest, Inc.
Gallup Refinery
I-40 Exit 39
Jamestown, New Mexico 87347
Mail: Route 3 Box 7
Gallup, New Mexico 87301

This guarantee is for closure and post-closure care.

EPA ID #NMD089416416
Western Refining Southwest, Inc.
Bloomfield Refinery
50 Road 4990
Bloomfield, New Mexico 87413
Mail: P.O. Box 159
Bloomfield, New Mexico 87413

This guarantee is for closure and post-closure care.

3. "Closure plans" and "post-closure plans" as used below refer to the plans maintained as required by subpart G of 40 CFR parts 264 and 265 for the closure and post-closure care of facilities as identified above.
4. For value received from Western Refining Southwest, Inc., guarantor guarantees to EPA that in the event that Western Refining Southwest, Inc. fails to perform "closure and post-closure care" of the above facility(ies) in accordance with the closure or post-closure plans and other permit or interim status requirements whenever required to do so, the guarantor shall do so or establish a trust fund as specified in subpart H of 40 CFR part 264 or 265, as

applicable, in the name of Western Refining Southwest, Inc. in the amount of the current closure or post-closure cost estimates as specified in subpart H of 40 CFR parts 264 and 265.


5. Guarantor agrees that if, at the end of any fiscal year before termination of this guarantee, the guarantor fails to meet the financial test criteria, guarantor shall send within 90 days, by certified mail, notice to the EPA Regional Administrator(s) for the Region(s) in which the facility(ies) is(are) located and to Western Refining Southwest, Inc. that he intends to provide alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, in the name of Western Refining Southwest, Inc. Within 120 days after the end of such fiscal year, the guarantor shall establish such financial assurance unless Western Refining Southwest, Inc. has done so.
6. The guarantor agrees to notify the EPA Regional Administrator by certified mail, of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming guarantor as debtor, within 10 days after commencement of the proceeding.
7. Guarantor agrees that within 30 days after being notified by an EPA Regional Administrator of a determination that guarantor no longer meets the financial test criteria or that he is disallowed from continuing as a guarantor of closure or post-closure care, he shall establish alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, in the name of Western Refining Southwest, Inc. unless Western Refining Southwest, Inc. has done so.
8. Guarantor agrees to remain bound under this guarantee notwithstanding any or all of the following: amendment or modification of the closure or post-closure plan, amendment or modification of the permit, the extension or reduction of the time of performance of closure or post-closure, or any other modification or alteration of an obligation of the owner or operator pursuant to 40 CFR part 264 or 265.
9. Guarantor agrees to remain bound under this guarantee for as long as Western Refining Southwest, Inc. must comply with the applicable financial assurance requirements of subpart H of 40 CFR parts 264 and 265 for the above-listed facilities, except as provided in paragraph 10 of this agreement.
10. Guarantor may terminate this guarantee by sending notice by certified mail to the EPA Regional Administrator(s) for the Region(s) in which the facility(ies) is(are) located and to Western Refining Southwest, Inc., provided that this guarantee may not be terminated unless and until Western Refining Southwest, Inc. obtains, and the EPA Regional Administrator(s) approve(s), alternate closure and/or post-closure care coverage complying with 40 CFR 264.143, 264.145, 265.143, and/or 265.145.
11. Guarantor agrees that if Western Refining Southwest, Inc. fails to provide alternate financial assurance as specified in subpart H of 40 CFR part 264 or 265, as applicable, and obtain written approval of such assurance from the EPA Regional Administrator(s) within 90 days after a notice of cancellation by the guarantor is received by an EPA Regional Administrator from guarantor, guarantor shall provide such alternate financial assurance in the name of Western Refining Southwest, Inc.

12. Guarantor expressly waives notice of acceptance of this guarantee by EPA or by Western Refining Southwest, Inc. Guarantor also expressly waives notice of amendments or modifications of the closure and/or post-closure plan and of amendments or modifications of the facility permit(s).

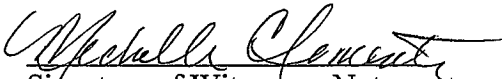
I hereby certify that the wording of this guarantee is identical to the wording specified in 40 CFR 264.151(h) as such regulations were constituted on the date first written above.

Effective date: 30 December , 2009

WESTERN REFINING, INC.



Gary Dalke
Chief Financial Officer



Signature of Witness or Notary

Deloitte

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To the Board of Directors
Western Refining, Inc.
El Paso, Texas

We have performed the procedures included in the Code of Federal Regulations (CFR) Title 40, Part 264, Section 143 (40 CFR 264.143), which were agreed to by the New Mexico Environmental Department (NMED) and Western Refining, Inc. and its wholly owned subsidiary, Western Refining Southwest, Inc. (together, the "Company"), solely to assist the specified parties in evaluating the Company's compliance with the financial test option as of December 31, 2008, included in the accompanying letter dated April 9, 2009 from Gary R. Dalke, Chief Financial Officer of Western Refining, Inc. Management is responsible for the Company's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, as adopted by the Public Company Accounting Oversight Board (PCAOB). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and related findings are as follows:

1. We compared the amounts included in items 5 and 6 under the caption Alternative I in the letter referred to above with the corresponding amounts in the audited financial statements of Western Refining, Inc. and subsidiaries as of and for the year ended December 31, 2008, on which we have issued our report dated March 13, 2009 and noted that such amounts were in agreement.
2. We recomputed from the financial statements referred to in procedure 1 the information included in items 2, 3, 4, 7, and 8 under the caption Alternative I in the letter referred to above, except we noted that the Company added back a \$61,005,000 non-cash charge related to a lower-of-cost or market write-down of inventory when calculating the amount of net income plus depreciation and amortization reported in item 8. Without adding back the \$61,005,000 write-down, the answer to item 16 would be no.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying letter dated April 9, 2009. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and management of Western Refining, Inc. and the NMED, and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

April 9, 2009