

MELISSA BUHRIG
DEPUTY GENERAL COUNSEL
915-534-1414 DIRECT
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January 15, 2008

Via E-Mail Ames, Eric, NMENV(Eric.Ames@state.nm.us)

Mr. Eric Ames
Office of General Counsel
New Mexico Environment Department
P.O. Box 26110
Santa Fe, New Mexico 87502-6110

Re: Bloomfield and Gallup (f/k/a Ciniza) Refineries operated by Western Refining
Southwest, Inc. f/k/a Giant Industries Arizona, Inc.

Dear Mr. Ames:

This letter provides background on the acquisition of Giant Industries, Inc. ("Giant") by Western Refining, Inc. ("Western") on May 31, 2007 (the "Transaction"); the subsequent name change of Giant Industries Arizona, Inc. ("Giant Arizona") to Western Refining Southwest, Inc.; and how these relate to the ownership and operation of the Gallup and Bloomfield refineries. Briefly, the Transaction and name change did not directly impact the ownership or operation of the Gallup and Bloomfield refineries. Both before and after the Transaction and name change, Giant Arizona, which is now known as Western Refining Southwest, Inc., has and continues to operate the Gallup and Bloomfield refineries and has and continues to own the Gallup refinery. Both before and after the Transaction and name change, San Juan Refining Company has and continues to own the Bloomfield refinery.

The acquisition of Giant by Western did not change the ownership or operation of the Gallup and Bloomfield refineries. The only impact of the Transaction was on the ownership of Giant Industries, Inc., which went from being owned by individual shareholders, to being owned by Western¹. Subsequent to the Transaction, on November 15, 2007, the name of Giant Arizona was changed to Western Refining Southwest, Inc. This name change did not alter the corporate structure of Giant Arizona, nor did it impact, change or diminish any of Giant Arizona's legal rights and responsibilities. The only effect of this name change is that Giant Industries Arizona, Inc. is now known as Western Refining Southwest, Inc.

¹ Pursuant to an Agreement and Plan of Merger (as amended, the "Agreement"), dated August 26, 2006, and amended November 12, 2006, Western agreed to purchase all of the outstanding shares of stock of Giant in exchange for Giant's agreement to merge with a wholly-owned subsidiary of Western. This Transaction made Giant a wholly-owned subsidiary of Western, but did not impact either: (a) ownership and operation of the Gallup and Bloomfield refineries by Giant Arizona (now known as Western Refining Southwest, Inc.); or (b) ownership of Giant Arizona (now known as Western Refining Southwest, Inc.) by Giant.

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Attached as Attachment 1 is a chart showing the corporate structure of Giant prior to the Transaction and attached as Attachment 2 is a chart showing the corporate structure after the Transaction and after the name change. As you can see, the operator of the Gallup and Bloomfield refineries remains the same: Western Refining Southwest, Inc. formerly known as Giant Industries Arizona, Inc. Attached as Attachment 3 is a Certificate of Assistant Secretary affirming Leslie Ann Allen is the Senior Vice-President, Environmental Health and Safety, of Western Refining Southwest, Inc.

We are hopeful this addresses any questions you may have on the ownership and operation of the Gallup and Bloomfield refineries. Please don't hesitate to contact me at (915) 534-1414 with questions, or if there is any other information I can provide.

Sincerely,

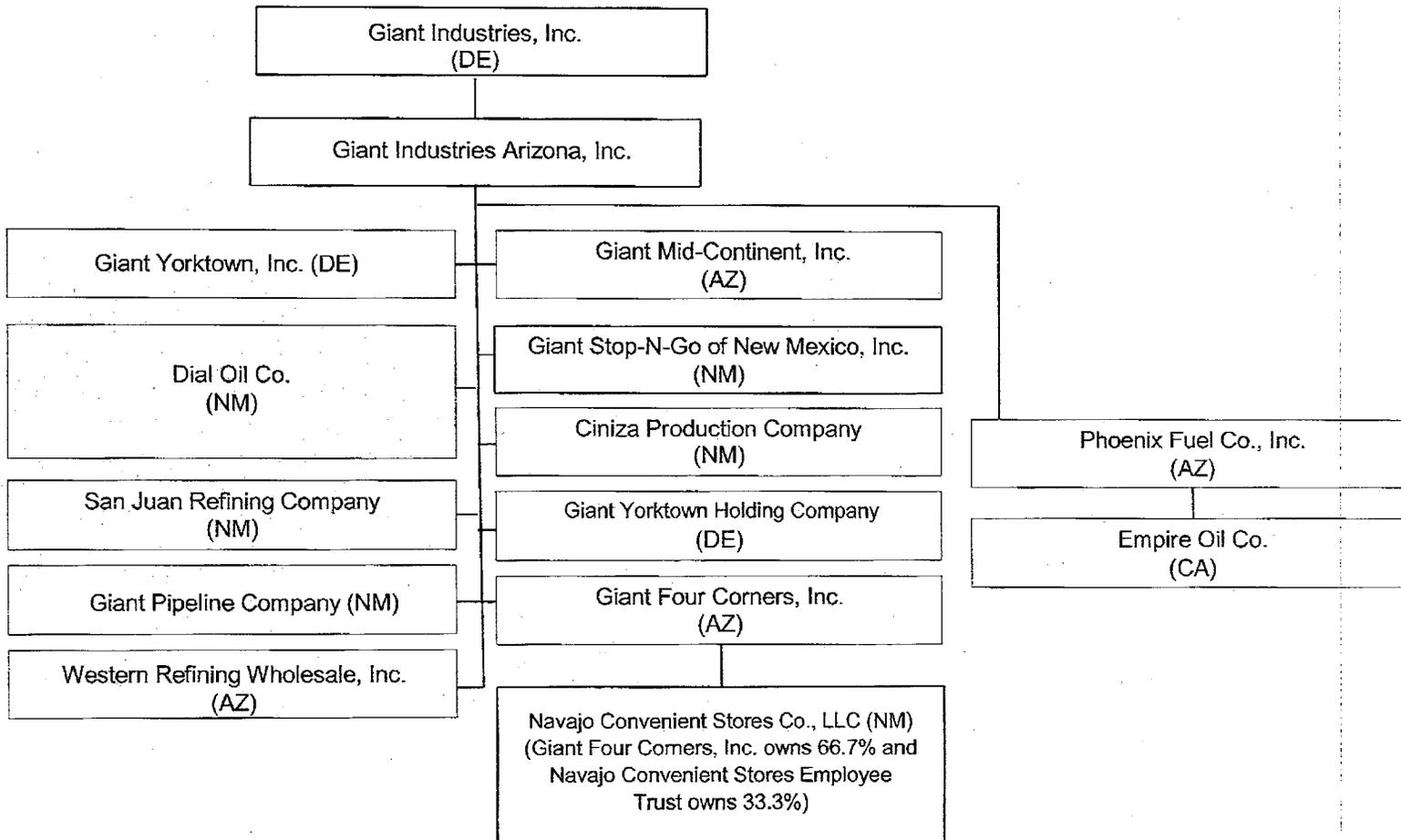


Melissa Buhrig
Deputy General Counsel

Enclosures

Giant Industries, Inc.

(All entities are 100% owned by the parent entity unless otherwise expressly noted.)

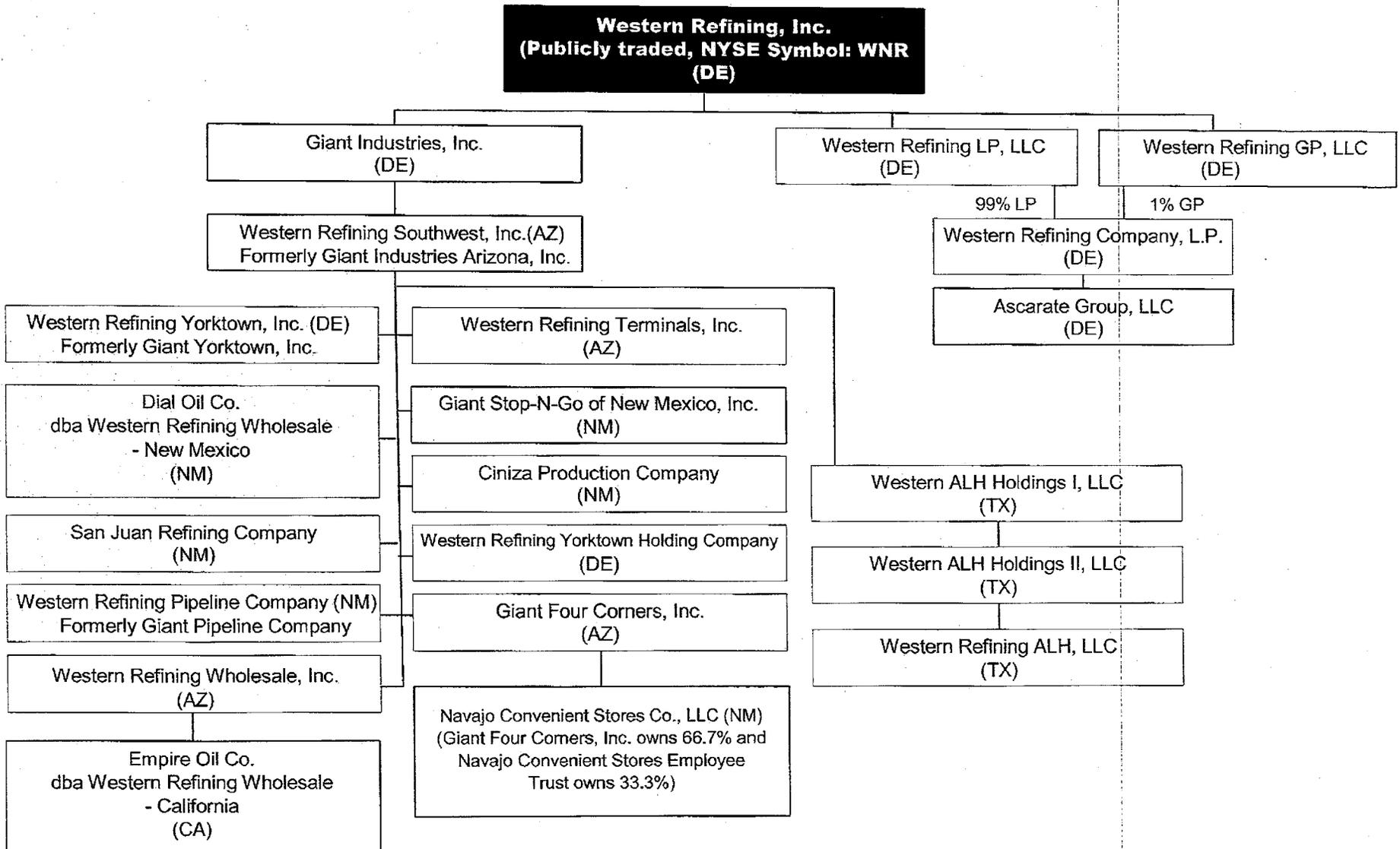


ATTACHMENT 2

Western Refining, Inc.

December 7, 2007

(All entities are 100% owned by the parent entity unless otherwise expressly noted.)



**CERTIFICATE OF ASSISTANT SECRETARY
WESTERN REFINING SOUTHWEST, INC.,
an Arizona corporation**

I, Melissa Buhrig, do hereby certify on January 15, 2008, that I am the duly elected, qualified and acting Assistant Secretary of Western Refining Southwest, Inc., an Arizona corporation, formerly known as Giant Industries Arizona, Inc. (the "Corporation") and that the person whose name is set forth below has been a duly appointed or elected, qualified and acting officer of the Corporation holding the office set forth opposite her name at all times since September 1, 2007:

<u>Name</u>	<u>Title</u>
Leslie Ann Allen	Senior Vice-President Environmental Health and Safety

IN WITNESS WHEREOF, I have hereunto subscribed my name as of the date first above written.

By: 
 Name: Melissa Buhrig
 Title: Assistant Secretary