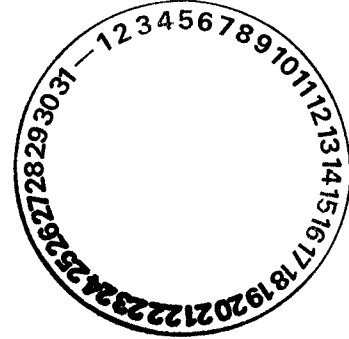


Via Certified Mail
No. 7004 1350 0003 7984 0690

May 30, 2008



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

Re: Financial Assurance for Western Refining Southwest, Inc. (Giant Industries Arizona, Inc.), Gallup Refinery (f.n.a. Ciniza Refinery), EPA ID #NMD000333211 and Bloomfield Refinery, EPA ID #NMD089416416

Dear Mr. Kieling:

This letter and attachment provides financial assurance for facilities at Western Refining Southwest, Inc., Gallup and Bloomfield Refineries in the form of a financial test and corporate guarantee. Financial assurance for the Gallup refinery facilities is provided under 40 CFR 264.143(f) for closure and for post closure care pursuant to 40 CFR 264.145(f). Financial assurance for the Bloomfield refinery facilities is provided under 40 CFR 265.143(e) for closure and for post closure care pursuant to 40 CFR 265.145(e).

As discussed in Section II.P (Financial Assurance) of the Order NO. HWB 07-34 (CO) for the Bloomfield Refinery, the estimated cost of work shall include the costs of the remedy for a solid waste management unit or area of concern if the NMED has selected the remedy of that unit or area. Since the remedies have not been selected, the cost estimate does not include costs of remedy at this time.

Sincerely,

A handwritten signature in black ink, appearing to read "Leslie Ann Allen".

Leslie Ann Allen
Senior Vice President
Environmental, Health and Safety