



**Via Certified Mail  
No. 7006 0810 0004 3770 8601**

April 9, 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

**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. Note that Western Refining Southwest requested and NMED HWB granted an extension to April 10, 2009 to file this financial assurance. 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. If the remedies have not been selected, the cost estimate does not include costs of remedy at this time.

Sincerely,



Leslie Ann Allen  
Senior Vice President  
Health, Safety, Environment and Regulatory Affairs

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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:

Giant Industries Arizona, 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	\$ 1,143,252
Post-Closure cost estimate	\$ 356,000
Total closure/post-closure cost estimate	\$ 1,731,590

Giant Industries Arizona, 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 Western Refining Southwest, Inc.

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. . A non-cash charge of \$61,005,000 related to a lower-of-cost or market write-down of inventory has been added back to net income in line 8.

Alternative I

1.	Sum of current closure and post-closure cost estimate	\$	2,996,294
*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.

  
\_\_\_\_\_  
Gary Dalke  
Chief Financial Officer

Date: April 9, 2009