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Governor
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NEW MEXICO
ENVIRONMENT DEPARTMENT

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RYAN FLYNN
Cabinet Secretary
BUTCH TONGATE
Deputy Secretary

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

October 21, 2015

Mr. Ed Riege
Environmental Manager
Western Refining Southwest, Inc.
Gallup Refinery
Route 3, Box 7
Gallup, New Mexico 87301

**RE: 2015 FINANCIAL ASSURANCE COST ESTIMATE
WESTERN REFINING SOUTHWEST, INC., GALLUP REFINERY
EPA ID# NMD00033211
HWB-WRG-MISC**

Dear Mr. Riege:

The New Mexico Environment Department (NMED) has completed its review of the Western Refining Southwest, Inc., Gallup Refinery (Western) 2015 Financial Assurance Cost Estimate dated January 20, 2015. The cost estimate was submitted pursuant to Section II.D.3 (Adjustments to Cost Estimates) of the December 2, 2013 Final RCRA Post-Closure Permit (Permit). Western has met the requirement to submit the financial assurance cost estimate for 2015.

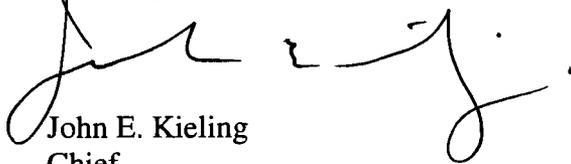
Pursuant to Section II.D.3 of the Permit, Western must continue to adjust the cost estimates annually and submit the adjusted cost estimates to NMED by January 31 of each year. In accordance with Section II.D.5 (Financial Assurance for Corrective Action), within 90 days of this approval, Western shall establish and continuously maintain financial assurance for post-closure care and implementation of any selected remedies in the amount equivalent to the current estimated cost of work. Western shall use one or more of the mechanisms set forth in 40 CFR 264.143 and 264.145 to establish financial assurance. Western shall establish and maintain such financial assurance substantially in compliance with 40 CFR 264.143, 264.145, and 264.151, except that there shall be no "pay-in period" unless a required change in the cost estimate will

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result in an increase of at least one million dollars and Western proposes a pay-in-period that NMED approves in writing. Any changes to the financial assurance mechanisms must be approved by NMED. Western shall submit a signed copy of each financial assurance document to NMED within thirty days after the document is executed.

If you have questions regarding this letter please contact Leona Tsinnajinnie of my staff at 505-476-6057.

Sincerely,

A handwritten signature in black ink, appearing to read "John E. Kieling". The signature is fluid and cursive, with a large initial "J" and a long, sweeping underline.

John E. Kieling
Chief
Hazardous Waste Bureau

cc: D. Cobrain, NMED HWB
N. Dhawan, NMED HWB
K. Van Horn, NMED HWB
L. Tsinnajinnie, NMED HWB
A. Hains, Western Refining, El Paso, TX
W.C. McClain, Jr., Western Refining, Gallup, NM

File: HWB-WRG-MISC and Reading File 2015