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VIA ELECTRONIC SUBMITTAL

Elizabeth Scheele
Manager
California Air Resources Board
1001 I Street
P.O. Box 2815
Sacramento, CA 95812

**Subject: LTR's Comments on Refinery Allocation Under Cap-and-Trade
Proposed 2013 Amendments – October 7, 2013**

Dear Ms. Scheele:

Lunday-Thagard Company (LTR) appreciates the opportunity to provide follow up comments on the California Air Resources Board's (CARB) refinery benchmarking proposal presented on October 7, 2013.

LTR fully supports staff's proposed decisions to recognize "atypical refineries," as well as the inclusion of "off-site" and "non-crude sensible heat" factors within the Complexity Weighted Barrel (CWB) methodology.

With these key concepts included in the 2013 cap-and-trade amendments, LTR believes that the CARB is on the right path to ensure equitable treatment of all regulated entities, especially the atypical refineries. If you have any questions, please feel free to contact me directly at (562) 928-7000 ext. 2259.

Sincerely,

/s/ Grant T. Aguinaldo

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AH:gta