March 10, 2014

Rajinder Sahota California Air Resources Board 1001 I Street Sacramento, CA 95814

RE: CAP & TRADE INFORMAL DISCUSSION DRAFT DATED FEBRUARY 26, 2014

Dear Ms. Sahota:

San Joaquin Refining Company, Inc. (SJR) is providing comments on the subject Informal Discussion Draft. SJR is a small, independent refiner located in Bakersfield, CA.

SJR fully supports the California Air Resources Board (CARB) proposal to include a separate benchmark for "atypical" refineries. SJR, because of the amount of process units and the amount of crude processed through our atmospheric distiller per calendar year, is considered an "atypical" refiner. We appreciate the efforts of CARB Staff to determine a separate benchmark for refineries similar to ours.

As a small refiner, SJR is less able to absorb regulatory costs and fair treatment of our facility is very important to us. SJR urges you to support CARB Staff's current proposal that includes recognition of "atypical" refineries. Additionally, the Staff's proposal also includes lowering the Primary Refinery Products threshold to less than 10% of a refinery's atmospheric crude distillation. This change to the proposal addresses the remainder of SJR's previous concerns regarding the "jointly operated" definition in the proposal.

Thank you for your consideration of these comments. If you have any questions or comments, please feel free to contact me.

Sincerely,

SAN JOAQUIN REFINING COMPANY, INC.

David G. Campbell

Environmental Manager