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December 5, 2008



Ms. Mary Nichols Chair, California Air Resources Board 1001 | Street Sacramento, CA 95814



Dear Ms. Nichols,

As a citizen, taxpayer and small business owner I am understandably very concerned with the current state of the economy and my ability to maintain and grow my business.

California is already a national "leader" in the number of taxes it imposes on businesses and while we'd all agree that it is important to protect the environment we all share, I believe it can and should be done in a way that does not paralyze our economy.

In these difficult times, we all must make difficult decisions. To date, I have not laid off any of my employees or reduced their salaries, benefits or working hours. If we are saddled with higher energy costs as well as additional taxes or "fees" it will become an increasing challenge to remain competitive and profitable. Profitable small business has long been the driving engine of California's economy: IT CREATES JOBS AND THEREFORE TAX REVENUE AND TAXPAYERS.

The proposed plan put forth by your agency will increase taxes, fuel and energy costs as well as vehicle and building costs, all of which will hurt small businesses and consumers alike.

What's more, the "science" of man-made climate change is uncertain at best. Are we really wise to implement "feel good" measures which will require billions of dollars in capital investments and annual operating cost increases in the middle of what is likely to be the worst recession since the Great Depression of the 1930's? All of this to solve a problem or address an issue upon which, hubris aside, we may have very little, if any, effect?

I strongly encourage you and your board to re-examine your plans and not impose an unreasonable burden on California's small businesses, consumers and taxpayers.

A prosperous, growing economy is, was, and always will be the best way to help our environment.

Sipeerely Michael Lang, President Coast Fabrication, Inc. 16761 Burke Lane

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