May 20, 2011

The Honorable Lisa P. Jackson, Administrator
U.S. Environmental Protection Agency
Ariel Rios Building
1200 Pennsylvania Avenue, N.W.
Mail Code: 1101A
Washington, DC 20460


Dear Administrator Jackson:

INTRODUCTION


CIBO is a broad-based association of industrial boiler owners, architect-engineers, related equipment manufacturers, and university affiliates with members representing 20 major industrial sectors. CIBO members have facilities in every region of the country and a representative distribution of almost every type of boiler and fuel combination currently in operation. CIBO was formed in 1978 to promote the exchange of information within the industry and between industry and government relating to energy and environmental equipment, technology, operations, policies, law and regulations affecting industrial boilers. Since its formation, CIBO has been active in the development of technically sound, reasonable, cost-effective energy and environmental regulations for industrial boilers. CIBO supports regulatory programs that provide industry with enough flexibility to modernize – effectively and without penalty – the nation's aging energy infrastructure, as modernization is the key to cost-effective environmental protection.

Reconsideration of the rule is warranted because the grounds for the issues identified below, which are "of central relevance to the outcome of the rule," arose after the public comment period or could not be raised due to impracticability. 42 U.S.C. § 7607(d)(7)(B). Considering this, the Clean Air Act (CAA) requires that EPA “shall convene a proceeding for reconsideration of the rule and provide the same procedural rights as would have been afforded had the information been available at the time the rule was proposed.” Id. Furthermore, during the reconsideration of the rule, EPA may stay the effectiveness of the rule. Id.

CIBO respectfully requests that EPA grant reconsideration of the following issues.

I. CONTAINED GAS.

In the final CISWI Rule and as explained in the Response to Comments of the final NHSW Rule EPA altered the "contained gases" exemption. This change could result in many units formerly regulated under MACT standards to be classified as CISWI units. EPA failed to discuss this change in either proposed rule or either final rule preamble. Because CIBO members were not provided an opportunity to comment, EPA should address this issue of central relevance to the CISWI Rule during the administrative reconsideration process. On May 13, 2011, EPA addressed this issue in a letter to Tim Hunt of the American Forest and Paper Association, indicating that EPA had not intended to "issue an interpretation that would change previous EPA statements" on this issue.1 Despite the clarifications contained in this informal agency letter, it is of critical importance to many sources and many CIBO members that EPA formally clarify the contained gas issues. EPA can do this via the reconsideration process.

In the prior CISWI Rule, §§ 60.2265 and 60.2875 included the following definitions:

*Solid waste* means any garbage, refuse, sludge from a waste treatment plant, water supply treatment plant, or air pollution control facility and other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting from industrial, commercial, mining, agricultural operations, and from community activities, but does not include solid or dissolved material in domestic sewage, or solid or dissolved materials in irrigation return flows or industrial discharges which are point sources subject to permits under section 402 of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1342), or source, special nuclear, or byproduct material as defined by the Atomic Energy Act of 1954, as amended (42 U.S.C. 2014).

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1 See Letter to Tim Hunt of AF&PA from EPA, May 13, 2011.
**Contained gaseous material** means gases that are in a container when that container is combusted.

Based on the definitions above, only gases in a container that is itself combusted is considered to be solid waste subject to CISWI. Conversely, gases not in such containers when burned, i.e. gases in pipes that were injected through nozzles into the combustion chamber for combustion, are not solid waste and thereby not regulated under CISWI.

In the proposed CISWI Rule, EPA deleted the definitions of solid waste from §§ 60.2265 and 60.2875, but never indicated it intended to modify or delete the definition of "Contained gaseous material." 75 Fed. Reg. 31,984. In the proposed NHSM rule, EPA included a reference to the definition of Solid waste as defined in 40 C.F.R. 258.2. That definition for solid waste still included a reference to “contained gaseous material.” Since the proposed NHSM Rule referenced the solid waste definition that included “contained gaseous material” and the proposed CISWI Rule retained the definition of “contained gaseous material” in §§ 60.2265 and 60.2875, CIBO members did not ascertain that there was an issue with the language in either proposed rule.

In the final NHSM Rule, EPA included the same definition of solid waste referenced in the proposed NHSM Rule. However, in the final CISWI Rule, EPA deleted both the definition of “Solid waste” and the definition of “Contained gaseous material” formerly in §§ 60.2265 and 60.2875. 76 Fed. Reg. 15,761.

By removing the clarifying definition of “Contained gaseous material” in the final CISWI Rule, EPA eliminated the exclusion of non-containerized gases (those in pipelines). The result is that those gases could now be considered subject to CISWI. EPA indicated in the NHSM Response to Comments document that it intended to do just that, and reverse their traditional interpretation. See U.S. EPA, NHSM Response to Comments p.212-214. The result of this unannounced change from the proposed rules is that air pollution control equipment not associated with the CISWI unit as well as boilers that burn process gases could now be treated as CISWI units.

This issue is of central relevance to both the CISWI Rule and the NHSM Rule, and as such, EPA should consider it during an administrative reconsideration process. It is not clear that EPA fully appreciates the sheer number of units that could be swept into the CISWI category by these aforementioned changes. CIBO recommends that EPA return the prior definitions of “Contained gaseous material” to §§ 60.2265 and 60.2875 and maintain its past approach to contained gases.

**II. STARTUP, SHUTDOWN, AND MALFUNCTION.**

**A. EPA Should Change Relevant Provisions of CISWI to Include a Similar Approach to SS as Incorporated in the Boiler Rule and Area Source Rule.**

There is a fundamental difference in the approach taken by EPA in addressing startup and shutdown periods under both the Boiler Rule (Subpart DDDDD) and the Area Source Rule (Subpart JJJJJJ) compared to CISWI Subparts CCCC and DDDD. This different approach is
unjustified and therefore EPA’s decision to impose the CISWI emission limits at all times is arbitrary and capricious. Considering this, EPA should reconsider the startup/shutdown provisions of the CISWI Rule.

The CISWI Rule provides in §§ 60.2145(a)(1) and 60.2710(a)(1) that “[t]he emission standards and operating requirements set forth in this subpart apply at all times.” 76 Fed. Reg. 15,754 and 15,773. Conversely, the Boiler Rule does not require compliance with emission limits during startup and shutdown periods as provided in 63.7530(h):

(h) If you own or operate a unit subject emission limits in Tables 1, 2, or 12 of this subpart, you must minimize the unit’s startup and shutdown periods following the manufacturer’s recommended procedures, if available. If manufacturer’s recommended procedures are not available, you must follow recommended procedures for a unit of similar design for which manufacturer’s recommended procedures are available. You must submit a signed statement in the Notification of Compliance Status report that indicates that you conducted startups and shutdowns according to the manufacturer’s recommended procedures or procedures specified for a unit of similar design if manufacturer’s recommended procedures are not available. 76 Fed. Reg. 15,675.

EPA similarly addressed startup and shutdown periods for sources subject to emission limits in the Area Source Rule as provided in 63.11214(d). 76 Fed. Reg. 15,594.

In its response to comments in the preamble to the Boiler Rule, EPA justified its approach for addressing startup and shutdown periods:

Upon review of this information, EPA determined that it is not feasible to require stack testing—in particular, to complete the multiple required test runs—during periods of startup and shutdown due to physical limitations and the short duration of startup and shutdown periods. Operating in startup and shutdown mode for sufficient time to conduct the required test runs could result in higher emissions than would otherwise occur. Based on these specific facts for the boilers and process heater source category, EPA has developed a separate standard for these periods, and we are finalizing work practice standards to meet this requirement. The work practice standard requires sources to minimize periods of startup and shutdown following the manufacturer’s recommended procedures, if available. If manufacturer’s recommended procedures are not available, sources must follow recommended procedures for a unit of similar design for which manufacturer’s recommended procedures are available. 76 Fed. Reg. 15,642.

In its response to comments in the preamble to the Area Source Rule, EPA included the following:

In lieu of CEMS, we also considered whether requirements for performance testing would be feasible for area source boilers during periods of startup and shutdown. Upon review of these requirements, EPA determined that it is not feasible to require stack testing—in particular, to complete the multiple required
test runs—during periods of startup and shutdown due to physical limitations and the short duration of startup and shutdown periods. Therefore, a separate standard must be developed for these periods. 76 Fed. Reg. 15,577.

The proposed CISWI rule required compliance with emission limitations during "all times" and § 60.2670(a) even specified that "emission limitations apply at all times the unit is operating including and not limited to startup, shutdown, or malfunction." 76 Fed. Reg. 15,771. EPA received numerous comments on this aspect of the proposed CISWI Rule. The EPA Response to Comments document simply references the preamble and does not provide further information with regard to the Agency's decision regarding treatment of startup/shutdown periods. EPA's response in the final CISWI rule follows:

We concluded that CISWI units would be able to meet the emissions limitations during periods of startup because most units used natural gas or clean distillate oil to start their incinerators and only add waste after the incinerator has reached combustion temperatures. Id. We proposed that emissions from burning natural gas or distillate fuel oil would generally be significantly lower than from burning solid waste. Id. We further proposed that emissions during shutdown would also be generally significantly lower because the waste would be almost fully combusted before the unit began shutting down. Id. We proposed that these factors, in conjunction with the variability built into the MACT standards and the longer averaging periods, meant that sources would be able to comply with the standards during periods of startup and shutdown. Id. For violations caused by malfunction events, EPA stated at proposal that we would consider relevant factors in determining the appropriate action to take. We have eliminated the SSM exemption in this rule. Consistent with Sierra Club v. EPA, EPA has established standards in this rule that apply at all times. 76 Fed. Reg. 15,737.

EPA's comments above verify that CISWI units typically utilize conventional fossil fuels for startup and shutdown periods, and that during those periods they are not firing waste. CISWI units are also combustion devices – and during startup and shutdown periods – have similar operational characteristics and limitations as boilers and process heaters subject to Subparts DDDDD and JJJJJJ.

In the 2011 CISWI Final Rule database, data from 51 units are provided regarding material combusted. The following table summarizes the number of units and the types of fuel combusted during start-up.

<table>
<thead>
<tr>
<th>Type of Fuel Burned During Start-Up</th>
<th>Number of Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Data</td>
<td>19 (37%)</td>
</tr>
<tr>
<td>Natural Gas (alone or in combination with another fuel)</td>
<td>19 (37%)</td>
</tr>
<tr>
<td>Fuel or Distillate Oil</td>
<td>5 (10%)</td>
</tr>
<tr>
<td>Biomass</td>
<td>2 (4%)</td>
</tr>
<tr>
<td>Wood or Fiber Chips</td>
<td>2 (4%)</td>
</tr>
</tbody>
</table>
The data in the table above indicate that the largest percentage of units do burn traditional fuels during startup. This supports EPA’s statement above.

EPA acknowledges that they do not have emissions data for startup and shutdown periods, but they contend that units could meet the CISWI emission limits during those operational periods. EPA has no support for this assertion.

In addition, when the CISWI Rule emission limits are converted to a similar basis as the Boiler Rule emission limits, it is apparent that some of the CISWI Rule emission limits are actually lower than the Boiler Rule emission limits for similar subcategories. Thus, the contention that sources could meet the emission limits during startup and shutdown periods is unfounded and not even supported by the comparative emission limits established by EPA for the Boiler Rule.

Also lacking a rational basis is the unexplained discrepancy in EPA’s approach in the Boiler Rule and Area Source Rule versus its approach in the CISWI Rule regarding the ability to measure emissions during periods of startup and shutdown. There is essentially no difference between units under those rules, and in fact, they are the same units in some cases that may or may not be firing secondary materials. Especially in light of the re-categorization of boilers into the CISWI category, EPA's inconsistent approach is unfounded. The startup and shutdown procedures and times are both based on temperature change limitations over time that will not over-stress materials of construction and cause damage to the unit. Therefore, EPA's explanation in the Boiler Rule and Area Source Rule relative to the inappropriateness of imposing emission limits during startup and shutdown periods applies equally to CISWI units. For EPA to ignore this fact and impose the CISWI emission limits at all times without using the approach taken in the Boiler Rule and Area Source Rule is arbitrary and capricious. This approach places regulated entities in an untenable position of not being able to ensure compliance during startups and shutdowns.

EPA should change its requirements in the CISWI Rule to include the same approach to startups and shutdowns as incorporated in the Boiler Rule and Area Source Rule.

B. EPA should use work practice standards for malfunction.

Malfunctions are in all material respects the same as startup and shutdown and therefore should have work practice standards as well. EPA recognized, regarding startup/shutdown "that it is not feasible to require stack testing—in particular, to complete the multiple required test runs—during periods of startup and shutdown due to physical limitations and the short duration of startup and shutdown periods. Operating in startup and shutdown mode for sufficient time to conduct the required test runs could result in higher emissions than would otherwise occur." There is no rational basis for coming to any different conclusion for periods of malfunction. In fact, the argument for malfunction is even stronger, as it is the case sometimes, a malfunction jeopardizes personnel safety and could cause permanent equipment damage, running testing
equipment during those periods is not an option. EPA should establish a "work practice standard" that requires pre-determined malfunction plans with practices and procedures for potential malfunctions; require reporting of any malfunctions; address any malfunctions not contemplated and add to the plan and address as appropriate.

The malfunction defense EPA provides in the final rule includes ill-defined terms and criteria that are not necessarily indicia of the occurrence of a malfunction. The defense therefore lack the objectivity that is fundamental to proving the applicability of the provision. For example, the requirement that sources rely on overtime workers to address the malfunction, objectively proves nothing. The personnel onsite at the time of the malfunction event may not be the personnel with the expertise to resolve the malfunction, yet if they do not remain onsite as overtime personnel, under EPA's structure, that source fails to meet one of the indicia of a malfunction. EPA's approach irrationally subjects sources to the risk of noncompliance for malfunctions that are an unavoidable, objectively defined standard plant occurrence but that will not be provable as such due to EPA's subjective criteria. Especially because noncompliance is the penalty a source suffers for failing to meet the criteria, the rule is not reasonable. EPA should grant reconsideration and take notice and comment on this issue.

III. EPA'S PROPOSED DEFINITION OF A CISWI UNIT MAKES IT UNREASONABLY DIFFICULT FOR SOURCES TO SWITCH BETWEEN THE BOILER RULE AND CISWI RULE.

In the final CISWI Rule, EPA defines "commercial and industrial solid waste incineration (CISWI)" to mean "any distinct operating unit of any commercial or industrial facility that combusts, or has combusted in the preceding 6 months, any solid waste as that term is defined in 40 CFR part 241," 76 Fed. Reg. 15,762 (emphasis added). Considering this language, a source must wait for 6 months after ceasing to burn solid waste before it can be covered by the Boiler Rule. This is a new requirement in the final CISWI Rule and CIBO members have not had an opportunity to comment. Considering this, EPA should reconsider this provision of the final rule. EPA needs to better facilitate sources moving between the Boiler Rule and CISWI Rule, such that there are no unneeded constraints on operation.

IV. THE "HOMOGENEOUS WASTE" DEMONSTRATION PROCESS IS UNCLEAR.

The final CISWI Rule includes an exemption of qualifying small power production and cogeneration facilities that combust homogeneous waste. 76 Fed. Reg. 15,751. While CIBO supports the inclusion of this exemption, the current provisions of the CISWI Rule dealing with homogenous waste were introduced in the final rule depriving sources of an opportunity to comment on the definition and create uncertainty whether units are subject to the Boiler Rule or the CISWI Rule. Decisions on capital investments are difficult at best to make under these circumstances. There are serious uncertainties associated with the homogenous waste determination such that EPA should reconsider and take comment on its approach.

Under the final CISWI Rule, determination of whether a waste is "homogenous" is on a case by case basis, requiring a submittal to EPA of the homogeneous demonstration. 76 Fed. Reg. 15,715. This determination is not delegated to state or local agencies and it is unclear what test
methods will be required. EPA appears to indicate that EPA needs to approve the determination but the state does not. It is not clear whether this exemption is self-implementing and EPA has not indicated how long the approval process takes. Finally, EPA has not indicated whether during the determination period sources continue under the rule as self determined. EPA has also not provided information as to how the delegated permitting authority should treat the source until EPA makes the determination.

In these same provisions, EPA discusses more than one homogeneous waste and then also discusses gasification. EPA needs to be clear that a facility can combust two or more types of homogeneous waste and still qualify for the exemption. There is nothing in the CAA §129(g)(1) that states a facility can only burn one type of homogeneous waste. Take the example of a facility that has two suppliers of rail road ties and also burns traditional fuel (woody biomass: clean construction debris and forest removals). One supplier has ties treated with creosote and the other with Pentachlorophenol. Both types of ties appear to meet the homogeneous waste criteria (consistent formulation, fuel properties, defined origin, predictable chemical and physical properties, consistent combustion characteristics and emissions profile) and both waste types are homogeneous and fed into the boiler in a prescribed mixture that produces a consistent emissions profile. There is nothing in the CAA exemption that prohibits the use of this exemption in this scenario. Despite this fact, EPA attempts in the final CISWI Rule to limit the exemption to one waste type.

V. EPA HAS NOT ADEQUATELY CONSIDERED THE TREATMENT OF WASTE COAL POWER PLANTS.

If EPA determines that waste coal power plants are subject to the CISWI rule, then it is clear that EPA has not adequately addressed the emissions of these facilities in setting emission limits. In development of the rule, EPA only used emissions from one waste coal unit. The one unit relied on by EPA fires anthracite waste coal. Facilities using bituminous waste coal were not used in development of emission limits. These two types of waste coal have significantly different characteristics and emission profiles. Setting MACT floors and emission standards based on data that does not reflect the performance of the units in the subcategory is inconsistent with § 112 requirements. EPA should develop two subcategories for these units: anthracite coal refuse fired units and bituminous coal refuse fired units. Further, EPA has not gathered adequate data to characterize emissions from facilities burning coal refuse, and on that basis those facilities should not be recategorized as CISWI units and subject to § 129 standards. EPA's record for coal refuse units is deficient and regulatory decisions for these units needs to be supported by data and analysis of emissions from legacy coal refuse sites that may be considered to be solid waste under the Non-Hazardous Secondary Materials Rule.

VI. SOLID FUEL ENERGY RECOVERY UNITS SHOULD BE SUBCATEGORIZED

The data in the record clearly indicates that solid fuel energy recovery units should be subcategorized into coal and biomass subcategories for the PM, Hg, Cd, and Pb standards. EPA received comments on this issue but the final rule does not reflect resolution of this issue.
VII. DATABASE CORRECTIONS NEED TO BE MADE

The CISWI database improperly includes data from units (top performers) that do not burn solid waste as defined in the final NHSM rule. These should be moved to the Boiler MACT database and any additional appropriate analysis and adjustment of the standards as required by § 112 should be undertaken. Because the NHSM, CISWI, Boiler MACT and Area Source MACT/GACT rules are being promulgated simultaneously, there is no justification for using units to establish the floor which would not be subject to that particular rule based on the application of the NHSM criteria.

VIII. EPA SHOULD INCLUDE EMISSIONS AVERAGING FOR CISWI UNITS.

EPA included emissions averaging as a compliance option in the final Boiler Rule, and this should be a compliance option for CISWI units as well. EPA has previously noted that the Small Business Administration Panel "recommended that EPA carefully weigh the potential burden of compliance requirements and consider for small entities options such as, emission averaging within facility. . . " 75 Fed. Reg. 31,919. Although EPA asserts that it "proposed provisions consistent with each of the Panel's recommendations regarding area source facilities," EPA did not include in the final CISWI Rule an emission averaging compliance alternative for CISWI units. EPA has further acknowledged that "emissions averaging represents an equivalent, more flexible and less costly alternative to controlling certain emission points to MACT levels" and its application "would not lessen the stringency of the MACT floor limits and would provide flexibility in compliance, cost and energy savings to owners and operators." 75 Fed. Reg. 32,034. During the reconsideration process, EPA should adopt this flexible compliance alternative for CISWI units.

IX. STACK TESTING

Under the final CISWI Rule units are required to conduct stack tests on a frequent basis. 76 Fed. Reg. 31,981. This frequency of testing is unreasonable and out of character with other MACT and NSPS standards and other state performance testing requirements. The Hazardous Waste Combustor MACT (Subpart EEE), for example requires a Comprehensive Performance Test (CPT) only once every 5 years (and, for some units, a confirmatory test for D/Fs in between CPTs). Many MACT standards and NSPS standards only require one initial performance test unless there is a physical change to the control device.

CIBO fails to see the justification for annual testing. While CIBO understands EPA has already promulgated this requirement for the original relatively narrow set of CISWI sources, it is now expanding it to potentially hundreds of units and adding several pollutants to the list. The testing for D/Fs in particularl is costly and takes two test days to accomplish. EPA should address this issue during the administrative reconsideration process.

X. FOR SO2 COMPLIANCE DEMONSTRATION, THE RULE SHOULD REASONABLY PERMIT SOURCES TO USE EXISTING TECHNOLOGIES
Section 60.2730(l)(2) specifies for those sources that demonstrate compliance with the SO2 standard by using a CEMS, “[t]he 1-hour arithmetic averages must be expressed in parts per million corrected to 7 percent oxygen (dry basis) and used to calculate the 30-day rolling average emission concentrations.” The wording of that requirement appears to require a full-extraction CEMS with O2 monitoring capabilities. Those sources that utilize (now or in the future) a dilution-extraction CEMS to demonstrate compliance with an SO2 (or NOx or other) standard by measuring CO2 as the diluent gas would be required to install a redundant full-extraction CEMS system in parallel to the dilution extraction CEMS in order to satisfy this requirement. That requirement is an unreasonable cost and administrative burden, especially to sources that already possess a dilution-extraction CEMS system. The requirement unreasonably imposes compliance redundancy with no corresponding environmental benefit. EPA should promulgate an SO2 (and NOx and CO) standard expressed in lb/MMBtu in addition to the proposed standards expressed as ppmv corrected to 7% O2.

XI. EPA SHOULD CORRECT THE FOLLOWING TECHNICAL ERRORS DURING RECONSIDERATION.

In a review of the final CISWI Rule and associated documents, CIBO notes that there are differences between the final rule emission limits for new incinerators- Subpart CCCC, Table 5 and EPA Excel file Appendix E- “Summary Table.” 76 Fed. Reg. 15,765-66. Specifically, the following two limits are significantly different:

- **SO2**- the 99.0% UL in Appendix E is 39.5 ppmvd compared to the Table 5 limit of 11 ppmvd.
- **D/F TEQ**- the 99.0% UL in Appendix E is 2.5 ng/dscm at 7% O2 compared to the Table 5 limit of 0.13 ng/dscm.

The D/F total mass values are also different, but in the opposite direction (not as drastic): 0.023 ng/dscm in Appendix E compared to 0.052 ng/dscm in final rule Table 5. Assuming that the data from the Appendix is accurate, these issues appear to be technical corrections warranting EPA's reconsideration. It appears that EPA’s conclusions in the spreadsheet calculations are not reflected accurately in the final rule in these cases.

Additionally, Table 6 does not include a CO limit for new coal fired energy recovery units. 76 Fed. Reg. 15,766. It is erroneously listed in Liquid/Gas column of the table. EPA needs to move this into the "Solids" column.

EPA added definitions in the final rules for “Burn-off oven,” “Chemical recovery unit,” “Cyclonic burn barrel”, and “Laboratory analysis unit.” Part of the purpose of these definitions is to clarify that they are not units subject to the requirements of the rules. The following sentence was included in the definitions of “Burn-off oven”: "[a] burn-off oven is not an incinerator, waste burning kiln, an energy recovery unit or a small, remote incinerator under this subpart.” 76 Fed. Reg. 15,761. The definitions of “Cyclonic burn barrel” and “Laboratory analysis unit” include similar wording. 76 Fed. Reg. 15,762. However, the definition for “Chemical recovery unit” does not include this sentence relative to those units. Id. EPA should add the following sentence to the “Chemical recovery unit” definition in
60.2265 (Subpart CCCC) and 60.2875 (Subpart DDDD) in order to provide consistency and avoid confusion: “A Chemical recovery unit is not an incinerator, waste burning kiln, and energy recovery unit, or a small, remote incinerator under this subpart.”

**XII. THE PM CEMS REQUIREMENT SHOULD BE RECONSIDERED.**

EPA included in the final rule the requirement that particulate matter CEMS (PM CEMS) be installed on units > 250MMBtu per hour to satisfy continuous compliance requirements for particulate matter emissions. This is similar to the proposed rule requirements. CIBO and others provided comments relative to use of PM CEMS. While EPA did address some key items in the preamble or Response to Comments documents, issues remain.

**CONCLUSION**

For all of the foregoing reasons CIBO respectfully requests that EPA grant the Petition for Reconsideration.

If you have any questions concerning our comments or require clarification, please contact me at 703.250.9042. Thank you for your consideration.

Sincerely yours,

/s/ Robert D. Bessette

Robert D. Bessette
President