

RefinedenergyHoldings

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Department of Environmental Quality  
State Air Program

December 9, 2008

Cheryl A. Robinson  
Air Quality Permitting Engineer  
Idaho Department of Environmental Quality  
1410 North Hilton  
Boise, ID 83706

**Subject: Southeast Idaho Energy**  
**Facility ID Number: 077-00029**  
**Permit Number: P-2008.0066**  
**DESIGN DECISION REGARDING A CLAUS SULFUR**  
**RECOVERY UNIT IN LIEU OF A HALDOR TOPSOE WET**  
**SULFURIC ACID PLANT**

Dear Cheryl:

As reflected in the Addendum dated June 26, 2008, and reflected in Southeast Idaho Energy's Draft Air Permit, SIE has the option to treat sulfur from the Project's feedstock using either a Claus Sulfur Recovery Unit or a Haldor Topsoe Wet Sulfuric Acid plant. SIE has decided to pursue the Claus Sulfur Recovery Unit option. Therefore, references to and permit conditions associated with the Wet Sulfuric Acid technology may be removed from the Project's Final Air Permit.

In accordance with IDAPA 58.01.01.123 (Rules for the Control of Air Pollution in Idaho), I certify based on information and belief formed after reasonable inquiry, the statements and information in this document are true, accurate, and complete.

If you have any questions or comments, please feel free to call me at 303-953-4333

Sincerely,



Matt Lee  
Executive Vice President  
Southeast Idaho Energy, LLC