

July 3, 2025

Phillip Murphy
Montana Renewables LLC
1807 3rd St NW
Great Falls, MT 59404

Dear Mr. Murphy,

The Montana Department of Environmental Quality (DEQ) received an initial application on December 23, 2024 from Montana Renewables LLC (MRL) for an abatement of property tax liability on renewable energy manufacturing facilities and on sustainable aviation fuel production facilities. DEQ conducted a review of the application pursuant to the applicable Montana laws and administrative rules, including 15-24-3111, and 15-24-3102, Montana Code Annotated (MCA) and Administrative Rules of Montana (ARM) 17.80.202(1) and ARM 42.22.1318.

On January 16, 2025, MRL clarified that it intends to seek a tax abatement pursuant to 15-24-3111(3)(g), MCA as a renewable diesel production facility and/or pursuant to 15-24-3111(3)(o), MCA as a sustainable aviation fuel production facility and that it does not intend to seek a tax abatement pursuant to 15-24-3111(3)(h), MCA, as a renewable energy manufacturing facility as stated in the original application.

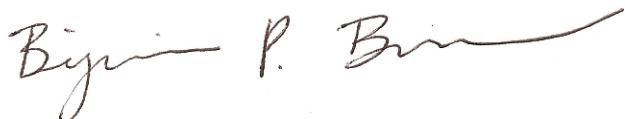
DEQ requested additional application materials in a letter dated January 21, 2025, and in a follow-up email dated March 12, 2025. MRL provided supplemental materials in submittals dated February 17, 2025, and June 10, 2025. After reviewing the supplemental materials, DEQ finds the application to be incomplete and requests the following information to clarify and supplement the application.

1. The document submitted by MRL titled “2024-12-31 MRL MT Montana Renewables Production Assets Summary” listing production assets includes reference to a “Site Plan Map.” Please provide the referenced Site Plan Map delineating the assets used in the production of renewable diesel and/or sustainable aviation fuel at the production facility.
2. Please clarify whether any of the assets listed in the asset table titled “2024-12-31 MRL MT Montana Renewables Production Assets Summary” are also used in the production of conventional petroleum-based fuel products. If so, please note which assets serve a dual production purpose.

3. The document submitted by MRL titled “GHG Redux Cert—Corsia” shows a table labeled “Greenhouse Gas Emission Calculations for ISCC CORSIA HEFA-SPK”. Please provide the date and author of the calculations.
4. The expert witness testimony of Abby Kirchofer submitted by MRL includes a reference to California Air Resources Board (CARB) certification of certain fuels produced by MRL in accordance with the California Low Carbon Fuels Standard. Please provide CARB’s documentation of all CARB certifications to-date for renewable diesel and sustainable aviation fuel produced by MRL.

Please supplement your original application or submit a new application with the complete information requested above. Please do not hesitate to reach out should you have any questions.

Regards,

A handwritten signature in black ink, appearing to read "Ben P. Brouwer".

Ben Brouwer
Energy Bureau Chief