

DOCKETED

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DRAFT Revised CEC-M1322 INSTRUCTIONS: **Monthly Refining Margin Report**

The CEC Form M1322 collects sales volumes, prices, and cost information for California specification motor gasoline originating from individual refinery locations. All refiners operating in the state that produce California motor gasoline must file this report for each refinery.

Obligated Parties:

Refiners operating in the state. Data must be submitted for each refinery location.

Transportation Fuel Types Required to Be Submitted on this Form

CARBOB and Finished California Reformulated Gasoline. See details in the Acronyms & Abbreviations section below. All other transportation fuel types and refining feedstocks are excluded.

Company Information Tab:

Report Month/Year – Enter the two-digit number for the month of the report and the four-digit number for the year. For example, March 2002 would be entered as 03/2002.

Company Name – Enter the firm's corporate name. Local offices may each complete and submit forms.

Company ID Number – Leave blank until the CEC assigns a Company ID Number.

Refinery Name – Enter the name of the refinery facility.

Refinery Address – Enter the physical address where the refinery is located.

Contact Name – Enter the first and last name of the person to contact regarding information provided in the report.

Contact Phone Number – Enter the phone number of the person to contact regarding information provided in the report.

Contact Email – Enter the email address of the person to contact regarding information provided in the report.

Date Filed – Enter the date when the report was filed.

Crude Oil Received Tab:

Volume Received – Enter the volume of crude oil received at the refinery in barrels by type of crude oil (Domestic Crude Oil, Foreign Crude Oil) and the total of both Domestic and Foreign Crude Oil.

Volume-Weighted Average Crude Oil Acquisition Cost – Enter the volume-weighted average delivered cost of the crude oil received in dollars per barrel by type of crude oil (Domestic Crude Oil, Foreign Crude) and the volume-weighted average cost for Total Crude Oil.

Gasoline Sales Tab:

Note: All data provided in this section of the form are to include sales of California-specification gasoline that originated from the refinery.

Gasoline Sales Volume – Enter in the column headed “Volume” all sales of California-specification gasoline by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon, Company-owned and operated, Sales to Other End-Users and the total volume of all gasoline sales produced from your refinery. CARBOB and finished California reformulated gasoline obtained from sources outside your refinery gate should be excluded from these wholesale gasoline sales volumes.

Average Price, Including All Taxes & Fees – Enter in the *column C* labeled “Volume-Weighted Average Price, including all taxes & fees” the volume-weighted average price of gasoline sold at wholesale in California (including all taxes and fees) in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales.

Underground Storage Tank (UST) Fee – Enter in the *column D* labeled “Underground Storage Tank Fee” the volume-weighted average price of Underground Storage Tank compliance fees in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon, Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales. If there is no UST compliance cost associated with sales of gasoline within a specific wholesale category type, then enter “0”.

All other Taxes & Fees – Enter in the *column E* labeled “All Other Taxes & Fees” the volume-weighted average price of all other taxes & fees included in the *Column C* price in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon, Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales. Types of taxes to be included in this category are: Federal excise; state

excise; and state & local sales. If there are no other taxes and fees associated with sales of gasoline within a specific wholesale category type, then enter “0”.

Average Price, Less All Applicable Local, State & Federal Taxes – Enter in the *column F* labeled “Volume-Weighted Average Price, less all applicable local, state & federal taxes” the volume-weighted average price of gasoline sold at wholesale in California in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales.

Low Carbon Fuel Standard (LCFS) Fee or Estimated Valuation – Enter in the *column G* labeled “LCFS Fee or Estimated Valuation” the volume-weighted average LCFS compliance fee or estimated valuation in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales. If there is no LCFS compliance fee or estimated valuation associated with sales of gasoline within a specific wholesale category type, then enter “0”.

Cap-at-the-Rack Fee or Estimated Valuation – Enter in the *column H* labeled “Cap-at-the-Rack Fee or Estimated Valuation” the volume-weighted average price of Cap-at-the-Rack compliance fee or estimated valuation in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales. If there is no Cap-at-the-Rack compliance fee or estimated valuation associated with sales of gasoline within a specific wholesale category type, then enter “0”.

Average Price, Less All Taxes & Fees – Enter in the *column I* labeled “Volume-Weighted Average Price Less All Taxes & Fees” the volume-weighted average price of gasoline sold at wholesale in California (excluding all taxes and fees) in cents per gallon by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales.

Average Price, Less All Taxes & Fees – Enter in the *column J* labeled “Volume-Weighted Average Price Less All Taxes & Fees” the volume-weighted average price of gasoline sold at wholesale in California (excluding all taxes and fees) in dollars per barrel by the following wholesale sales categories: Branded Rack, Unbranded Rack, Bulk, Spot Pipeline, Dealer-Tank-Wagon and Company-owned and Operated, Sales to Other End-Users, and the volume-weighted average price of total gasoline sales.

Operational Costs Tab:

Total Refining & Distribution Operational Cost – Enter in the *column D* labeled “Total Refinery & Distribution Operational Cost”, the total amount expended, in dollars, for each individual refining and distribution cost item. In addition, enter the total expense for each expense summary category such as: Total Catalyst and Chemicals, Total Variable Costs, Total Maintenance, Total Other & Regulatory Compliance Costs, Total Refining Costs, Total Distribution Costs, and Total Operational Costs.

Operational Costs Allocated to Gasoline Sold – Enter in the *column E* labeled “Operational Costs Allocated to Gasoline Sold”, the portion of Total Refining & Distributional Costs attributed solely to California-specification gasoline produced from the refinery and sold in California during the month, in dollars, for each individual refining and distribution cost item.

Operational Cost per Barrel of Gasoline Sold – Enter in the *column F* labeled “Operational Cost per Barrel of Gasoline Sold”, the costs expressed in dollars per barrel for each individual refining and distribution cost item. The cost listed in column E should be divided by the “Gasoline Sales Volume” total entered into *column B, row 9*, from the “Gasoline Sales” tab.

Selected Additional Instruction Details for Operational Costs Tab

Refining Expense

Catalyst – In Row 4 include costs incurred for catalysts purchased for use in refining process units such as catalytic cracking, hydrocracking, hydrotreating, and reforming.

Chemicals – In Row 5 include all costs incurred for chemicals purchased for use in the refinery such as sulfuric acid for an alkylation unit.

Other Variable Costs – Purchased Water – In Row 8 include costs incurred for all potable and non-potable water purchased for use inside the refinery gate.

Labor - Refiner Employees & Subcontractors – In Row 10 include all employee costs such as wages, bonuses, health care coverage & other benefits, etc. Include all subcontractor services costs related to day-to-day operations at the refinery. Exclude subcontractor costs that are solely related to Planned Maintenance or Unplanned Outage activities.

Planned Maintenance – Contracts – In Row 12 include all project services costs incurred for all planned maintenance projects inside the refinery gate. For this category of expense, “refinery gate” is intended to extend to any marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner.

Planned Maintenance – Materials – In Row 13 include all project material costs incurred for all planned maintenance projects inside the refinery gate not already included under the Planned Maintenance Contracts costs. For this category of expense, “refinery gate” is intended to extend to any marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner.

Unplanned Maintenance – Contracts – In Row 15 include all project services costs incurred for all unplanned maintenance projects inside the refinery gate. For this category of expense, “refinery gate” is intended to extend to any marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner.

Unplanned Maintenance – Materials – In Row 16 include all project material costs incurred for all unplanned maintenance projects inside the refinery gate not already included under the Unplanned Maintenance Contracts costs. For this category of expense, “refinery gate” is intended to extend to any marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner.

Rents/Supplies/Miscellaneous – In Row 18 include all costs incurred for any rental agreements, materials, or other items not included in any of the other refining expense categories.

Insurance – In Row 19 include all costs incurred for different types of policies that insure against such occurrences as: property loss or damage; employee injuries or fatalities; and any other covered activity.

Capital-Related Expenses (Specify) – Projects inside the refinery gate unrelated to or not previously expensed under “Planned Maintenance” or Unplanned Outages” categories. Can include activities that effect modifications or installation of new equipment required for regulatory compliance or economic improvement. For this category of expense, “refinery gate” is intended to extend to the marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner. The full capital charge **should not** be shown for this entry, rather the interest and other related financial expenses should be included in Row 20.

Taxes Other Than Income – In Row 21 include all costs incurred for tax levies related to the refinery such as property tax, other local tax assessments, etc.

Depreciation – In Row 22 include the depreciation expenses related to the above-mentioned capital projects unrelated to planned maintenance and unplanned outages.

Regulatory Compliance Costs – RINs – In Row 24 include costs for compliance with the Renewable Fuel Standard’s directly related to the acquisition of RINs to cover the volume of California-specification gasoline sold each month that originated from the refinery.

Regulatory Compliance Costs – California Static Carbon Emissions Compliance – In Row 25 include costs for compliance with California’s cap-and-trade regulations on static carbon emissions at the refinery.

Regulatory Compliance Costs – Local AQMD Compliance Projects, Permits & Fees – In Row 26 include costs for compliance with all local Air Quality Management District (AQMD) regulations attributed to the refinery. Examples include projects (facility modification costs not previously included under planned or unplanned maintenance), permit fees, compliance documentation and related studies developed by third-party entities, emissions monitoring, emission violation fines, etc.

Regulatory Compliance Costs – Effluent Discharge Compliance Projects, Permits & Fees – In Row 27 include costs for compliance with all local effluent discharge limit regulations attributed to the refinery. Examples include projects (facility modification

costs not previously included under planned or unplanned maintenance), permit fees, compliance documentation and related studies developed by third-party entities, effluent monitoring, effluent violation fines, etc.

Other Costs (specify) – In Row 28 include any other costs not previously reported for the month incurred within the “refinery gate”. For this category of expense, “refinery gate” is intended to extend to the marine terminal facility and interconnecting piping, storage tanks, and associated appurtenances that are owned and operated by the refiner.

Distribution Expense

Additives – In Row 34 include the cost of gasoline additive packages (generic & proprietary) blended with gasoline at truck loading racks for finished gasoline sales in California.

Fuel Ethanol – In Row 35 include cost of fuel ethanol blended into fossil-based gasoline produced at your refinery for all wholesale transactions or transfers outside the refinery gate. Cost should include all expenses related to bringing the fuel ethanol to the point of blending with CARBOB.

Pipeline Delivery to Terminals – In Row 36 include the cost associated with pipeline movements between the refinery gate and distribution terminal. Include tariffs and any other related charges for third-party and company owned and operated pipeline systems or segments for all California gasoline sales.

Terminaling & Other Truck Rack Expenses – In Row 37 include the cost associated with storage and throughput utilization of distribution terminals between the point of pipeline receipt and loading related to California gasoline sales. Include these costs and any other related charges for third-party and company owned and operated storage and distribution terminals.

Truck Delivery Expenses – In Row 38, include all costs associated with delivery of finished gasoline between the point of the truck load and the final destination related to all DTW, COO, and non-retail deliveries for California gasoline sourced from your refinery. Also include the truck-related expenses for all CARBOB deliveries to non-retail destinations, if any. Non-retail destinations may include: card-lock facilities, agricultural businesses; construction sites, residential customers; marinas, airports; remote in-vehicle fueling, etc.

Bulk Sales Distribution Expenses – In Row 39 include all costs associated with distribution from the refinery gate to the point of title transfer for all CARBOB originating from your refinery that are related to “Bulk Sales”. Examples include: spot pipeline sales; marine vessel (barge & product tanker) loadings; and rail tank car loadings.

Excluded Products

Exclude reporting any distribution costs related to refined products, feedstocks or renewable fuels originating from your refinery other than: fuel ethanol, CARBOB and finished California reformulated gasoline.

- **Summary totals without associated line-item details will not be accepted.**
- **Exclude:**
 - LCFS program compliance costs
 - Cap-at-the-Rack program compliance costs
 - Other compliance costs reported in “Gasoline Sales” Tab
 - Capital Investment
 - Corporate Overhead Allocations
 - Estimated or calculated impacts for excluding other gasoline or product sales.

Other Operational Costs Tab:

Quantity Received – Enter in the *column D* labeled “Quantity Received”, the volume, in barrels or other units as specified.

Total Other Operational Costs – Enter in the *column E* labeled “Total Operational Costs”, the total amount expended, in dollars, for each individual Energy & Fuel Use and Purchased Components, Gasoline & Feedstocks cost item. In addition, enter the aggregated expenses in the Row 19 labeled “Total Other Operational Costs”.

Other Operational Costs Allocated to Gasoline Sold – Enter in the *column F* labeled “Other Operational Costs Allocated to Gasoline Sold”, the portion of Total Other Operational Costs attributed solely to California-specification gasoline produced from the refinery and sold in California during the month, in dollars, for each individual Energy & Fuel Use and Purchased Components, Gasoline & Feedstocks cost item.

Other Operational Costs per Barrel of Gasoline Sold – Enter in the *column G* labeled “Other Operational Costs per Barrel of Gasoline Sold”, the costs expressed in dollars per barrel for each individual Energy & Fuel Use and Purchased Components, Gasoline & Feedstocks cost item. The cost listed in *column G* should be divided by the “Gasoline Sales Volume” total entered into *column B, row 9*, from the “Gasoline Sales” tab.

Selected Additional Instruction Details for Other Operational Costs

Energy & Fuel Use

Hydrogen, Third-party Outside the Refinery – In *Row 3* report volume in barrels by dividing the number of standard cubic feet of hydrogen by 19,426 to convert to barrels. Include all hydrogen purchased from third-party suppliers outside the refinery gate and costs in dollars.

Hydrogen, Third-party Inside the Refinery – In *Row 4* report volume in barrels by dividing the number of standard cubic feet of hydrogen by 19,426 to convert to barrels. Include all hydrogen purchased from third-party suppliers located within your refinery gate for hydrogen plants owned and operated by another company and costs in dollars.

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Exclude hydrogen produced from your own hydrogen plants or produced from catalytic reformers inside the refinery gate. the refinery gate and costs in dollars.

Purchased Electricity from Outside the Refinery (millions of kWh) – In Row 5 report quantity in millions of kilowatt-hours for all electricity purchased from outside the refinery gate and the costs in dollars.

Purchased Electricity from Inside the Refinery (millions of kWh) – In Row 6 report quantity in millions of kilowatt-hours for all electricity purchased from third-party cogeneration operations operating inside your refinery gate and the costs in dollars. Exclude electricity obtained from your own cogeneration operations inside your refinery gate.

Natural Gas, Fuel Use (millions of cubic feet) – In Row 7 report quantities of natural gas purchased for use as fuel to create process steam and the costs in dollars.

Natural Gas, Hydrogen Plant Feedstock (millions of cubic feet) – In Row 8 report quantities of natural gas purchased for use as feedstock for hydrogen plants owned and operated by your company that reside inside your refinery gate and the costs in dollars.

Natural Gas, Cogeneration (millions of cubic feet) – In Row 9 report quantities of natural gas purchased for use as a fuel for cogenerate units owned and operated by your company that reside inside your refinery gate and the costs in dollars.

Purchased Steam – In Row 10 report quantity of purchased steam in millions of pounds sourced from outside your refinery gate and the cost in dollars.

Purchased Components, Gasoline & Feedstocks

Gasoline Blending Components – In Row 15 report volume of “gasoline blending components” purchased from outside the refinery gate that are delivered to your refinery for use in gasoline production, regardless of type and the costs in dollars. Also include “gasoline blending components” purchased and delivered to other storage points in the distribution infrastructure for purposes of blending with gasoline already distributed from your refinery but not yet sold as CARBOB or finished California Reformulated Gasoline.

Gasoline Intended For Blending – This category is intended to capture “gasoline” other than blending components that will be further processed or blended at the refinery to create CARBOB. Examples can include conventional gasoline without ethanol, GTAB, etc. In Row 16 report the volume of “gasoline intended for blending” purchased from outside the refinery gate that are delivered to your refinery and costs in dollars. Also include “gasoline intended for blending” purchased and delivered to other storage points in the distribution infrastructure for purposes of blending with gasoline already distributed from your refinery but not yet sold as CARBOB or finished California Reformulated Gasoline.

Gross and Net Refining Margins Tab:

Wholesale Gasoline – In Row 2 enter the volume-weighted wholesale price of Total California-specification gasoline sales that were produced from the refinery (from the Gasoline Sales Tab Cell J9), in dollars per barrel.

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Crude Oil Cost – In *Row 3* enter the total volume-weighted average crude oil acquisition cost for the refinery (from the data reported in the Crude Oil Received Tab Cell C4), in dollars per barrel.

Gross Gasoline Refining Margin - In *Row 4* enter the difference between the entry made for Wholesale Gasoline (Cell B2) and Crude Oil Cost (Cell C2), in dollars per barrel.

Operational Costs – In *Row 6* enter the total operational costs (from the data reported in the Operational Costs Tab Cell F42), in dollars per barrel.

Other Operational Costs - In *Row 7*, enter the other operational Costs (from the data reported in the Other Operational Costs Tab Cell G19), in dollars per barrel.

Net Gasoline Refining Margin – In *Row 8* enter the difference between the entry made for Gross Gasoline Refining Margin (Cell B4) and the combined Operational Costs and Other Operational Costs (Cell B5 + Cell B6), in dollars per barrel.

Acronyms and Abbreviations

AQMD – Air Quality Management District

CARBOB – California Reformulated Blendstock for Oxygenate Blending

CEC – California Energy Commission

COO – Company-Owned & Operated retail outlets

DTW – Dealer Tank Wagon

E15 – Finished gasoline containing ethanol at a concentration of 15 percent by volume.

EPA – Environmental Protection Agency (U.S.)

GTAB – Gasoline Treated as Blendstock

KM – Kinder Morgan

LA – Los Angeles

LCFS – Low Carbon Fuel Standard

LPG – Liquefied Petroleum Gas

RINs – Renewable Identification Numbers

SF – San Francisco

Selected Definitions Applicable to this Reporting Requirement

Additives - Compounds formulated to reduce the formation of engine deposits when combined with gasoline intended to be sold at retail or other end-user customers. Additives can include registered generic or proprietary formulations.

Branded Rack Sales – Wholesale truckload sales or smaller of petroleum products where title transfers at a distribution terminal. Branded gasoline refers to fuel that is sold under a brand name (such as BP, Shell, Exxon, Chevron, P66, and Valero). Branded gasoline will include proprietary fuel additives.

Bulk Sales - Wholesale sales of petroleum products in individual transactions which exceed the size of a truckload. Examples include marine vessel (product tanker or barge) and rail tank car.

Catalysts - Substances used to accelerate or retard a chemical reaction in refinery process units (such as catalytic cracking, hydrocracking, hydrotreating, and reforming) without itself undergoing significant chemical change or change in volume during the process.

Company-Owned & Operated Sales - Any company-owned outlet (e.g., service station) selling gasoline, on-highway diesel fuel, or propane for on-highway vehicle use which is under the direct control of the refining company by virtue of the ability to set the retail product price and directly collect all or part of the retail margin. This category includes retail outlets: (1) being operated by salaried employees of the company and/or its subsidiaries and affiliates, and/or (2) involving personnel services contracted by the firm.

Crude Oil Acquisition Cost - The cost of crude oil, including transportation and other fees paid by the refiner. The refiner acquisition cost does not include the cost of crude oil purchased for the Strategic Petroleum Reserve. Include only costs for physical crude oil transactions; exclude profits and losses from any crude oil futures or options trading activity when reporting your crude oil acquisition cost.

Dealer Tank Wagon – Wholesale sales of gasoline priced on a delivered basis to a retail outlet.

Finished California Reformulated Gasoline – Gasoline intended for end-use consumption that meets all applicable California Air Resources Board standards and contains ethanol at a concentration of up to 10 percent by volume. Finished California Reformulated Gasoline containing ethanol up to a concentration of 15 percent by volume is referred to as E15 and would also need to be included in the monthly reports.

Gasoline Treated As Blendstock - Non-certified Foreign Refinery gasoline classified by an importer as blendstock to be either blended or reclassified with respect to reformulated or conventional gasoline.

In-tank Transfer - Means the change of ownership of inventory of Refined Product or Renewable Fuel on the books and records of a Terminal Operator where the Buyer and Seller are both terminal customers in the same storage tank in California.

Pump-over Transfer - Means the transfer of physical inventory and ownership of Refined Product or Renewable Fuel on the books and records of a Terminal Operator from one storage tank to another where the Buyer and Seller are both terminal customers.

Refiner – An entity that produces or alters products or blends to manufacture liquid hydrocarbons from oil and gas field gases, recovers liquefied petroleum gases incident to petroleum refining or produces renewable fuels by processing renewable feedstocks and sells those products to resellers, retailers, reseller/retailers or ultimate consumers in California.

Renewable Identification Numbers (RINs) - Serial numbers assigned to a batch of biofuel for the purpose of tracking its production, use, and trading as required by the US EPA's renewable fuels standard (RFS). Companies that refine, import or blend fossil fuels are obligated to meet certain individual RFS quotas based on the volume of fuel they introduce into the market. To ensure compliance, obligated parties are periodically required to demonstrate they have met their RFS quota by submitting a certain amount of RINs to the US EPA.

Sales to Other End-Users - All direct sales to end-users that were not made through company operated retail outlets. Sales made to retail outlets other than those operated directly by the reported company, or its affiliates or subsidiaries should be included in the wholesale sales categories: DTW, Branded Rack, Unbranded Rack or Bulk. Also includes sales to other non-retail station bulk consumers such as: agriculture, industry, and utilities, as well as residential and commercial consumers.

Spot Pipeline Sales – Sales transaction that physically changes hands at a refinery gate or other major pricing hub for delivery on a pipeline in either the LA or SF spot pipeline markets. Deals are usually done in bulk, typically between 5,000 to 50,000 barrels. In addition, this category includes pump-over and in-tank transfer delivery methods. Spot pipeline sales transactions are to be included for physical transactions that are completed during the calendar month associated with the reporting period.

Unbranded Rack Sales – Wholesale truckload sales or smaller of petroleum products where title transfers at a distribution terminal. Unbranded gasoline is not associated with a specific brand name and is typically sold by single-station retail outlets, relatively small chain retailers that specialize in gasoline sales, and large supermarket chain stores (such as Costco and Safeway).

Unfinished Oils - All oils requiring further processing, except those requiring only mechanical blending. Unfinished oils are produced by partial refining of crude oil and include naphthas and lighter oils, kerosene and light gas oils, heavy gas oils, and residuum.