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**WSPA Comments on 3-17-2024 SB X1-2 & SB 1322 Pre-Rulemaking
Workshop [Docket 23-OIR-03]**

Please see attached.

Additional submitted attachment is included below.



Sophie Ellinghouse

Vice President, General Counsel & Corporate Secretary

April 1, 2024

California Energy Commission
Docket Unit, MS-4
Docket No. 23-SB-02
715 P Street
Sacramento, California 95814

Uploaded to Docket

**RE: WSPA Comments on March 18, 2024, SB X1-2 and SB 1322 Pre-Rulemaking Workshop
[Docket #23-OIR-03]**

Thank you for the opportunity to comment on the California Energy Commission's (CEC) March 18, 2024, pre-rulemaking workshop on implementation of Senate Bill (SB) X1-2 (2023) and SB 1322 (2022). WSPA is a non-profit trade association representing companies that import and export, explore, produce, refine, transport and market petroleum, petroleum products, natural gas, and other energy supplies in California. We reserve the right to amend these comments or to add to the docket as necessary to reflect additional materials or changes in the CEC's decisions.

In summary:

- *First*, the **industry's highest priority is safety** for refinery workers, contractors, and surrounding communities when it comes to day-to-day operations, maintenance, and turnaround activities. We reject outright any rulemaking intended to dictate refinery maintenance and inspection schedules based on the State's desire to "time the market" – rather than following long-standing California and Federal safety-based regulations for these events, which often take three to five years to plan, and portions of which may not be subject to deferral under established regulations and industry standards. There is a real risk that such rulemaking would make California's transportation fuel supply issues *worse*, as dictating refinery maintenance schedules may lead to an increase in unplanned maintenance events due to the CEC delaying necessary refinery maintenance beyond regulatorily-defined and/or manufacturer-recommended schedules.
- *Second*, the CEC is proposing to require thousands of pages of additional data without fully justifying its request, the intended outcome, or use of each data element. We question whether all the detailed data *already* being provided to the CEC is being adequately, properly, and thoroughly understood and analyzed in a timely fashion – as evidenced by many of the proposed and revised forms being ambiguous, unclear, and/or seeking duplicative or irrelevant information. It seems to indicate a lack of understanding of industry basics, especially with so many new staff members without any industry-related experience.
- *Third*, it is especially concerning that this data – particularly changes to margin-related data – may simply be intended to try and justify a hastily proposed gasoline refining margin cap motivated not by the facts and conclusions of experts but by the desires of activists or certain politicians to rush to a conclusion. The CEC's mission is to analyze the facts and understand whether such a cap would make California's ongoing transportation fuel supply and market volatility issues better or worse for California consumers.

Process Concerns via Emergency Rulemakings

WSPA reiterates our serious concerns that the CEC's use of truncated emergency rulemaking procedures in this matter is unjustified, without evidence of any actual "emergency" as defined by California law, which violates the public's and stakeholders' right to due process. The record demonstrates that the industry has provided timely and detailed reporting to the CEC for decades. With that information, the State itself has justifiably recognized the volatility of the gasoline spot market for nearly as long.¹ None of that is a surprise, and none of it developed overnight. The scope and impact of these proposed changes demands a full and proper assessment by the CEC, regulated parties, and the public.

Developing first-in-the-nation regulations that affect a commodity critically important to Californians necessarily requires that standard Administrative Procedures Act (APA) processes be followed. The public must be afforded the time necessary to review and understand the proposed regulations, the right to regular notice and comment, and a fair opportunity to engage in a dialogue with the regulatory agency on whether the regulation is necessary and, if so, how the regulatory language should be drafted.

We are troubled that the CEC has repeatedly decided to use an emergency rulemaking process related to SB X1-2. California's APA has provided for decades that the emergency regulation rulemaking process may be used *only* when "necessary to address an emergency," defined as "a situation that calls for *immediate* action to avoid serious harm to the public peace, health, safety, or general welfare."²

The CEC has once again failed to substantiate any threat of "serious harm to the public peace, health, safety, or general welfare" would occur by following the regular APA procedures. On the contrary, a full rulemaking – providing sufficient time for meaningful dialogue with industry and *all* market participants – will best ensure the CEC achieves the transparent process and thoughtful outcome the State Legislature expects, and indeed expressly contemplated, without compromising the provision of an adequate, affordable, reliable, safe, and equitable supply of transportation fuels for Californians, as approximately 90% of in-State vehicles still require liquid transportation fuels now and will well into the future.

While WSPA intends to participate in the pre-rulemaking process regardless of how the CEC designates this rulemaking, our participation is not an endorsement of the CEC's choice to employ emergency rulemaking procedures here. In fact, we believe it may threaten the legality of these regulations, and WSPA expressly reserves the right to seek judicial review of such regulations, including on the basis of whether the CEC is violating California law by considering these as emergency regulations in the absence of any real "emergency" as defined by State law.

The CEC must not shortchange any part of this process and must avoid a rush to judgment. Consideration of any of these regulations on an "emergency" basis means that the public will not have a fair opportunity to consider and comment on these proposed regulations – which are complex, reflecting significant changes from the Petroleum Industry Information Report Act of 1980 (PIIRA) requirements of the past 40 years. An emergency rulemaking process that results in little to no opportunity for the CEC to engage with the public and with industry experts who understand fuel market dynamics may result in:

¹ Indeed, the monthly market data published by the CEC to date indicates that the State of California continues to realize a much higher return (through taxes) on each gallon of gasoline sold than industry participants do.

² Cal. Gov. Code §§ 11342.545 (emphasis added), 11346.1(b)(1)

- insufficient time for the industry to test proposed forms, to understand and determine their feasibility, or to provide meaningful, helpful, and iterative feedback to the CEC;
- forms that are unclear, and, in some instances, would result in responses that are infeasible or impractical;
- an inability to provide information in a timely manner because it may not be reasonably available (if available at all), resulting in the submission of estimates or omissions;
- obscure data, which likely undermines the State Legislature’s transparency goals; and
- compromises to the CEC’s ability and methodologies in analyzing the data, as the interpretation of poor data can provide flawed beliefs about California’s industry.

Californians and California’s refinery operators are entitled to transparency as to how the CEC intends to analyze and use this additional data. WSPA is extremely concerned that the CEC may lack both subject matter expertise – especially given recent departures, ongoing hiring activities, and reorganizations – and the ability to properly analyze an immense and complex amount data in order to impose regulations, and, more importantly, to determine whether to impose a gross margin cap or penalty. Attempting to accomplish all these tasks in an unnecessarily abbreviated “emergency” process only magnifies each of these issues. The ongoing rush to revise forms and add new forms and “guidebooks,” without having sought informed guidance and expertise from the operators most familiar with this industry, has already resulted in the institution of confusing, ambiguous, and superfluous forms and will only impede the State’s ability to obtain information truly relevant to the price volatility issues that motivated the SB X1-2 legislation in the first place.

Planned and Unplanned Refinery Maintenance Activity Reporting Requirements

We must emphasize that ***refinery maintenance must continue to be governed both by long-standing Federal, State, and local safety regulations as well as established mechanical integrity standards specifically created by expert agencies, equipment manufacturers and standard setting bodies – rather than by a desire to “time the market” based on gasoline prices.*** Numerous Federal, State, and local regulations and industry standards – developed over decades of careful consideration – ensure the *safe, reliable, and environmentally responsible operation* of California’s refineries every day by requiring timely maintenance and inspection activities to ensure mechanical integrity and worker safety. For example, the United States Environmental Protection Agency’s Risk Management Program (RMP) ensures that refiners comply with strict mechanical integrity inspection and repair requirements. Refinery turnaround schedules are planned in part around the regulatorily-required inspection intervals in the RMP. The California Division of Occupational Safety and Health’s (Cal/OSHA) Process Safety Management (PSM) program includes even more strict mechanical integrity and corrective action implementation requirements. Among other things, the PSM regulations mandate that inspections, maintenance, and corrective actions be completed within prescribed timeframes. Moreover, Cal/OSHA conducts inspections to ensure that refineries are undertaking required inspections and repairs in a timely manner and may issue enforcement for turnaround repairs and inspections that are delayed.

Attempting to substitute pricing and market concerns to dictate when these activities may take place would directly conflict with these existing safety-based regulations. This would unacceptably and unnecessarily threaten worker safety, public safety in nearby communities, and the environment – each of these conflicts would leave the CEC’s regulations open to potential legal challenges. WSPA has repeatedly outlined its concerns, especially as it relates to the State’s attempt to control maintenance activities, in several past comment letters.

The proposed and revised forms present numerous additional challenges that the CEC must address. In many cases, the draft CEC-EBR-1P and EBR-1U forms request information that may not be reasonably available and have questionable relevance to the CEC's efforts to minimize or prevent price spikes in the California market. Specific issues and concerns include the following:

- In the informational requirements for reporting planned maintenance events, the Draft California Refinery Maintenance Reporting Guidebook would require that refiners identify "[t]he individual process units involved" as well as "[i]nclude units that have decreased output." This indicates that the data to be reported must include the units that will be shut down for maintenance, as well as those individual units that have any amount of decreased output resulting from the turnaround. WSPA questions whether such a broad expansion of proposed reporting can then be easily misused or misunderstood. An emergency regulation that serves to collect data without aligning on the needed outcomes is unlikely to provide the desired transparency.
- For decreased output during unplanned maintenance, the reporting threshold of 10,000 barrels per day for three days is far too low. For large refiners, this represents a mere fraction of the daily gasoline output. In addition, the threshold should be set for total production from a facility, not on an individual unit by unit basis. In many cases, other refinery units may be operating to make up lost production from the impacted unit(s). The proposed regulatory language should be changed to: "For unplanned maintenance resulting in both (a) a shutdown of a refinery process lasting more than 24 hours ~~or~~ and (b) a resulting unplanned rate reduction for the facility overall..."
- Similarly, for planned maintenance, the definition includes "or repair of one or more pieces of equipment." Multiple single pieces of equipment undergo planned maintenance daily. In fact, the Cal/OSHA Process Safety Management unit has provided guidance for enforcement of Labor Code 7872-7873 as "big block" turnaround involving multiple refinery process units. The current definition and reporting requirements to the CEC do not set any thresholds or provide guidance. We recommend a minimum threshold for reporting such that daily reports for routine maintenance do not become necessary. This section requires more clarification.
- On reporting timelines, clarification is necessary on the initial and final notifications. WSPA suggests that the language be amended to read, "reporting company shall provide the Initial Unplanned Refinery Maintenance Report within ~~48 hours~~ two business days of the initial outage and the Final Unplanned Refinery Maintenance Report within ~~48 hours~~ two business days of the completion of repairs..." to account for unplanned shutdowns that occur on a weekend. Also, clarification is necessary on "...completion of repairs and after units resume normal production rates." Completion of repairs is often different than when units resume normal production rates.
- On the inventory aspects, exact inventories at a refinery or other storage locations are difficult to accurately obtain in such short order (two business days), and will be a best estimate of volumes. The CEC surely must recognize this. In addition, clarification is needed on whether the CEC is seeking trades executed during the event or receipts received during the event. Trades may be executed during the event, but receipts may not occur until after the repairs are completed.

Beyond such additions, the CEC's Draft California Refinery Maintenance Reporting Guidebook and draft reporting instructions contain definitions and reporting requirements that differ from the Public Resources Code, creating inconsistencies and further confusion. Because the CEC has not clearly conveyed the need to amend, remove, expand, or create definitions of data elements, the ability for industry, the agency, and the public to uniformly understand and speak

the same language as to intent and interpretation is compromised.³ Please see **APPENDIX A** for some examples of how definitional and reporting inconsistencies hamper effective implementation.

New and Revised Refining Margins Reporting Requirements

The proposed and revised forms present numerous additional challenges the CEC must address – including any data management issues for the CEC itself. In many cases, these forms request information that has questionable relevance to the CEC’s efforts to minimize or prevent price spikes in the market. In other cases, the forms would overstate industry profit by failing to account for expenditures to produce and distribute gasoline. Neither of these results helps the CEC promulgate effective regulations. Our specific issues and concerns include, without limitation:

- The revised M1322 report requests extraordinarily detailed data that may simply be impossible for our members to provide – if at all – as it exceeds their ability to capture such granular data. It also imposes an undue burden on industry – something the CEC had previously stated it would seek to avoid.
- Changing definitions in these forms, perhaps to influence desired outcomes, may make them inconsistent with statute. See Appendix A.
 - “Crude Oil Acquisition Cost” does not include internal costs associated with crude oil acquisitions – however “Landed Cost” may. The CEC should clarify this.
- The addition of sales from company owned; company operated (COCO) stores might also be considered a transfer within the same company, which may broaden the meaning of “wholesale,” which usually means the selling of goods in bulk to be sold by others.
- Additional time is needed to determine the feasibility of providing consistent and useful data with the amended cost allocation section of the M1322 reporting template. Amendments included added and removed categories for which it may prove difficult to capture data at the level of granularity now proposed by the CEC, or for which granularity must be removed in order to understand the actual cost of managing refinery operations. For example, the definition of gross gasoline refining margin in SB X1-2 (on which any potential penalty would be imposed) accounts for the acquisition costs of finished gasoline in the monthly gross margin calculation. Yet the CEC’s newly proposed amendments inexplicably omits such expenses from the monthly margin calculation. The CEC must take the time needed to address these issues, rather than rushing to finalize the emergency regulations.
 - Requiring the separation of “planned” and “unplanned” maintenance materials costs:
 - When a refinery engages in maintenance activities, those costs are not generally subcategorized between costs for “planned” vs. “unplanned” maintenance activities. Imposing such an artificial distinction is impractical and irrelevant to refiners. Furthermore, splitting maintenance costs into “contracts” and “materials” is illogical and does not reflect the way procurement and contracts for maintenance work are performed.
 - Also, for maintenance costs, general ledger accounts do not differentiate between “planned” and “unplanned events.” Subcategorizing these costs would require lengthy and detailed reviews of the accounts. Separation and calculation of each separate category of costs cannot feasibly be done within the required 48-hour reporting window.
 - Refining detailed operational costs are not allocated to each channel of trade.

³Additionally, the draft Reporting Guidebook and reporting instructions include confusing language for which the purpose is unclear. For instance, is the language intended to clarify or streamline reporting requirements, or is the confusion due to typographical errors in the proposed text?

- What type of decision is the CEC hoping to make with this type of information? Given the inherent imprecision in attempting to subdivide maintenance costs this way, it is difficult to imagine how such reporting would assist the CEC in formulating sound regulatory policy.
- Prohibiting refinery operators from capturing costs associated with blending components prepared in-house, versus those purchased by a third party, would systemically overstate net margins and represent an unfair penalty upon some in-State refineries.
 - If operators are forced to shift expenses to third party providers in order to capture costs in their reporting, this could result in leakage – especially if those outside providers operate less efficiently or operate in an environmentally unsound market.
- Excluding corporate overhead allocations (e.g., Human Resources, Information Technology, Finance, Legal, etc.) within a refinery’s operational costs would artificially and unrealistically lower reported costs necessary for proper management of a manufacturing facility, further artificially increasing net margin.
 - A refinery *cannot* operate or sell products *without* these essential employees, systems, and routine business services. It does not appear that the CEC has considered costs related to selling gasoline, nor these other distribution or secondary costs. Nor has the CEC considered costs for employees relied upon to file SB X1-2 reports with the CEC. The associated costs of the services therefore must be included in the net margin report.
- Excluding Capital Investment within a refinery’s operation costs also would artificially lower reported costs, again artificially increasing net margins.
 - A refinery cannot operate without continuous investment to replace equipment at end-of-life, upgrade for improved reliability or to reduce risk associated with health, safety, and the environment.
 - Is the CEC implying that this investment is *not* critical to maintaining affordable, reliable, safe, and the cleanest gasoline supplies for California?
- By removing the costs of imported finished gasoline, and gasoline purchased from third parties, CECs’ revised definition of gross gasoline refining margin directly contradicts the statutory definition in SBX1-2. Moreover, the definition incorrectly assumes that only gasoline produced in California is sold, thus ignoring the benefits of a refiners’ efforts to meet supply obligations by securing fuel from places other than their own refineries.
- To gain appropriate insight on costs to operate, the CEC must add a row to record the “OTHER” category to all operational costs sections:
 - The Refining Expense section of the Operational Costs tab includes a catch-all line for other costs, but the Distribution Expense section does not. This appears to be an oversight.
 - Other costs that should be included under the distribution/marketing business include depreciation expenses, taxes other than on income, labor, travel, fuel, utilities, materials and supplies, maintenance, professional services, other service costs (internal and external), insurance, project costs, etc.
- All delivered crude volume and costs are captured (“Crude Oil Rec’d” tab), yet the form is meant to collect only the volumes and cost for “sales of California-specification gasoline that originated from the refinery.” This omits the crude that is also used to produce gasoline for Arizona and Nevada.
- There was a substantial change for “Gasoline Intended for Blending” from the prior M1322 form and the proposed draft. In the current form, in the “Products Received” tab, there is a volume and a volume-weighted average cost for refined gasoline (cells B4 and C4). The current proposed draft M1322 form omits this, and only allows for an Operational Cost per Barrel of Gasoline Sold. This has a significant impact on the

gasoline that is purchased for resale (either internal or a third party). WSPA seeks clarification from the CEC on this significant element.

- For “Planned Maintenance” and “Capital-Related Expenses,” some refiners capitalize turnarounds while others do not. Responses on the Form will therefore provide the CEC with inconsistent data from refiner to refiner. WSPA suggests that the CEC specifies that capitalized turnarounds are part of “Planned Maintenance.” In addition, many of the regulatory compliance or economic improvement capital projects are executed during turnarounds, which will create further ambiguity.
- The categories of “Regulatory Compliance Costs – Local AQMD Compliance Projects, Permits & Fees” and “Regulatory Compliance Costs – California Static Carbon Emissions Compliance” overlap with “Capital-Related Expenses,” which state, “activities that effect modifications or installation of new equipment required for regulatory compliance...”

We are also concerned with what the CEC intends to do with additional inventory information related to the states of Arizona and Nevada, which both depend on California for fuel supplies. Some of WSPA’s members have a commitment to supply these states with affordable, reliable and cleaner fuels. The CEC must make their intent clear with neighboring state stakeholders. WSPA is concerned that CEC’s regulations could make it more difficult for our members to supply out-of-state customers versus our in-State buyers, and thus may violate the Commerce Clause of the Federal and California constitutions. We are interested in hearing the CEC articulate how it envisions its proposed regulations will govern imports of out-of-state crude oil and out-of-state exports of gasoline and other refined products, and for what purpose it intends to request out-of-state inventory information.

New and Revised Marine Imports Reporting Requirements

The same issues mentioned above about the margin and maintenance reporting apply to the new and revised marine import forms too. The proposed new and revised marine import forms raise several issues that the CEC has not adequately addressed or justified. These include:

- The industry has not been given sufficient time to test the proposed forms, to understand and determine their feasibility, or to provide meaningful, helpful, and iterative feedback to the CEC.
- The CEC has yet to fully explain the rationale behind requiring the proposed new and amended data elements. This may result in forms that are unclear, and, in some instances, would result in responses that are infeasible or impractical.
- The information requested by the CEC may not be reasonably available (if available at all), resulting in the submission of estimates or omissions.
- The data collected by the CEC may be obscure or irrelevant, which likely undermines the State Legislature’s transparency goals. For example, the CEC requests the breakdown of the interstate components of gasoline and other refined products, without explaining how this information will benefit the public or the neighboring states that rely upon California for their fuel supplies.
- The CEC may compromise its ability and methodologies in analyzing the data, as the interpretation of poor or incomplete data can provide flawed beliefs about California’s market. For example, the CEC may draw inaccurate conclusions about the supply and demand of fuels based on the imports reported, without accounting for the factors that affect the import management practices of different operators.

We continue to be extremely concerned that this data may be meant to support a hastily-proposed export ban that is driven neither by the findings of experts nor the facts – including by the CEC’s Division of Petroleum Market Oversight. It is important to understand that this

industry serves the needs of Californians *as well as* Arizonans and Nevadans, who also depend upon a reliable supply of affordable and cleaner transportation fuels.

Having an iterative and meaningful exchange of suggestions and ideas with the CEC would likely avoid resulting questions and comments about adding or revising the reports or reporting formats. Without that level of exchange, the CEC has created unnecessary ambiguity and virtually ensured that reporting will provide an inaccurate and/or non-representative picture of California's market to the public. If industry stakeholders could better understand how the CEC data is being used, we could work cooperatively on implementable solutions.

SUMMARY

Thank you for considering our comments. Please contact me with any additional questions or other feedback.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. Ellinghouse".

Sophie Ellinghouse
Vice President, General Counsel & Corporate Secretary

APPENDIX A – Initial List of Identified Inconsistencies between PRC, Draft California Refinery Maintenance Reporting Guidebook and Reporting Instructions

Below is an initial list of identified inconsistencies and examples from the proposed amendments of where a lack of clarity has made it *less clear* on what the CEC’s intent is and needs are. To ensure accurate reporting, the CEC must provide a detailed explanation of its intent; industry cannot be left to guess at this, nor can the CEC expect third-party to accurately understand the information simply because there was a typographical error. Is the proposed amendment a typographical error itself?

Public Resources Code	Maintenance Reporting Guidebook	Reporting Instructions
Definitions		
25370(a): “‘Planned Maintenance’ means regular , periodic maintenance or repair of one or more pieces of equipment within a petroleum refinery that may require the shutdown of that equipment, or that may reduce production of a petroleum refinery.”	“‘Planned Maintenance’ means scheduled , periodic maintenance or repair of one or more pieces of equipment within a petroleum refinery that may require the shutdown of that equipment, or that may reduce production of a petroleum refinery.”	N/A
“Turnaround” has the same meaning as is defined in Labor Code Section 7872 [(a)]: “‘turnaround’ means a planned, periodic shutdown, total or partial, of a refinery process unit or plant to perform maintenance, overhaul, and repair operations and to inspect, test, and replace process materials and equipment. ‘Turnaround’ does not include unplanned shutdowns that occur due to emergencies or other unexpected maintenance matters in a process unit or plant. ‘Turnaround’ also does not include routine maintenance, where routine maintenance consists of regular, periodic maintenance on one or more pieces of equipment at a refinery process unit or plant that may require shutdown of such equipment.”	Chapter 4 - “‘Planned Maintenance’ means scheduled, periodic maintenance or repair of one or more pieces of equipment within a petroleum refinery that may require the shutdown of that equipment, or that may reduce production of a petroleum refinery.”	

Public Resources Code	Maintenance Reporting Guidebook	Reporting Instructions
Planned Maintenance		CEC-EBR-1P
Initial Report		
25354(m)(4)(A): “The initial report, <u>due within 48 hours of the initial outage</u> , shall include. . . .”	“If the need for planned maintenance or turnaround is identified less than 120 days prior to the scheduled event, the initial report must be <u>submitted within 48 hours of discovering the need for planned maintenance.</u> ”	Text appears consistent with Guidebook.
Note: Under the PRC, maintenance identified less than 120 days in advance could be considered <u>unplanned</u> . Is the agency attempting to provide more clarity on this?		
Final Report		
25354(m)(4)(B): “The final report, <u>due within 48 hours of the completion of repairs</u> , shall include. . . .”	“Final Planned Refinery Maintenance Reports with finalized dates and values shall be submitted to the executive director of the commission <u>within 48 hours after the units resume scheduled production rates.</u> ” ***** Informational Requirements: “C. The return-to-service date when the process unit <u>returned to normally scheduled rates.</u> ”	Process Units Tab “K. Final. [. . .] A report with all final values is <u>expected within 48 hours after the completion of the planned maintenance.</u> ”
Potential for confusion and inconsistency around the meaning of resuming “scheduled production rates” and returning to “normally scheduled rates.”		
Unplanned Maintenance		CEC-EBR-1U
Final Report		
25354(m)(4)(B): “The final report, <u>due within 48 hours of the completion of repairs</u> , shall include. . . .”	“For unplanned maintenance . . . each reporting company shall provide . . . the Final Unplanned Refinery Maintenance Report within 48 hours of the completion of repairs <u>and</u> after units resume normal production rates.”	“A revised EBR-1U report must be filed within 48 hours of completion of repairs <u>and/or</u> when process units return to planned production rates.” Potential Typo – Based on the text of the sentence, “ revised ” could be “final.” However, that makes it largely duplicative with the sentence below. ***** “A final report with all finalized values is expected within 48

Public Resources Code	Maintenance Reporting Guidebook	Reporting Instructions
		hours after completion of the unplanned maintenance or a return to planned production rates following process unit(s) rate reductions.”
Potential for confusion and inconsistency around the meaning of resuming “normal production rates” and returning to “planned production rates.”		
Additional Requirements		
	<p>Chapter 6. Additional Requirements</p> <p>I. Maintenance and Turnaround Schedules</p> <p>[. . .] This report shall be electronically submitted to the CEC in PDF format and should match the submission to Division of Occupational Safety and Health <u>in detail</u>.</p> <p>Meaning of “in detail” in this context is unclear.</p>	