

January 5, 2004

On March 25, 2003, the Department of Transportation issued a final rule entitled "Hazardous Materials: Security Requirements for Offerers and Transporters of Hazardous Materials." This rule requires Lion Oil Company to confirm that all transporters of hazardous materials from Lion's facilities have and maintain a DOT Hazardous Material Security Plan that meets the requirements of 49 CFR Part 172 Subpart I.

Therefore, please provide a letter of certification on your company letterhead and signed by an officer or manager, stating that your company has a security plan in effect that meets the specified requirements. A sample certification is as follows:

"_____ certifies that it has implemented and maintains a DOT Hazardous Material Security Plan that meets all the requirements specified in 49 CFR Part 172 Subpart I - Security Plans."

Thank you in advance for your cooperation. If you have any questions concerning this request, or if I can be of help in any way, please do not hesitate to call me at 870-864-1350.

Sincerely,

Tommie Crossland, Manager
Product Supply & Distribution