

Fact Sheet



Final Significant Modification Permitting Action Under 45CSR30 and Title V of the Clean Air Act

This Fact Sheet serves to address the changes specific to this Significant and Minor Modification, and shall be considered a supplement to the Fact Sheet corresponding with the Title V operating permit issued on February 9, 2021.

Permit Number: **R30-02900008-2021(SM01, MM03)**
Application Received: **August 13, 2024 (SM01), June 24, 2025 (MM03)**
Plant Identification Number: **03-54-029-00008**
Permittee: **Ergon - West Virginia, Inc.**
Facility Name: **Newell Refinery**
Mailing Address: **9995 Ohio River Blvd, Newell, WV 26050**

Permit Action Number: *SM01, MM03* Revised: *October 15, 2025*

Physical Location:	Newell, Hancock County, West Virginia
UTM Coordinates:	531.25 km Easting • 4495.35 km Northing • Zone 17
Directions:	Two miles south of Newell on State Route 2

Facility Description

Ergon - West Virginia, Inc. (EWVI) owns and operates a petroleum refinery (SIC 2911 and NAICS 324110) in Newell, West Virginia. The refinery processes crude oil and produces several petroleum products such as diesel, gasoline, kerosene, and crude oils. The facility has the potential to operate twenty-four (24) hours a day for seven (7) days per week.

Emissions Summary

This modification results in the following emission changes:

Plantwide Emissions Changes (Tons per Year)		
Regulated Pollutants	Potential Emissions	New Potential Emission
NO _x	39.82	245.82
CO	54.85	284.85
SO ₂	6.21	49.21
PM/ PM ₁₀ /PM _{2.5}	7.81	32.01
VOC	9.64	205.61
Total HAPs	1.37	21.49

Title V Program Applicability Basis

With the proposed changes associated with this modification, this facility maintains the potential to emit 284.85 tons per year of Carbon Monoxide, 245.82 tons per year of Nitrogen Oxides, and 205.61 tons per year of Volatile Organic Compounds. Due to this facility's potential to emit over 100 tons per year of a criteria pollutant, Ergon - West Virginia, Inc.'s Newell Refinery is required to have an operating permit pursuant to Title V of the Federal Clean Air Act as amended and 45CSR30.

Legal and Factual Basis for Permit Conditions

The State and Federally-enforceable conditions of the Title V Operating Permits are based upon the requirements of the State of West Virginia Operating Permit Rule 45CSR30 for the purposes of Title V of the Federal Clean Air Act and the underlying applicable requirements in other state and federal rules.

The modification to this facility has been found to be subject to the following applicable rules:

Federal and State:

45CSR2	To Prevent And Control Particulate Air Pollution From Combustion Of Fuel In Indirect Heat Exchangers
45CSR10	Control of Sulfur Dioxide Emissions from Indirect Heat Exchangers.
45CSR13	Permits For Construction, Modification, Relocation And Operation Of Stationary Sources Of Air Pollutants, Notification Requirements, Administrative Updates, Temporary Permits, General Permits, And Procedures For Evaluation
45CSR16	Standards of Performance for New Stationary Sources Pursuant to 40 CFR Part 60
45CSR30	Requirements For Operating Permits
40 CFR 60 Subpart Ja	Standards of Performance for Petroleum Refineries for Which Construction, Reconstruction, or Modification Commenced After May 14, 2007
40 CFR 60, Subpart IIII	Standards of Performance for Stationary Compression Ignition Internal Combustion Engines
40 CFR 60, Subpart KKKK	Standards of Performance for Stationary Combustion Turbines

State Only:

NA

Each State and Federally-enforceable condition of the Title V Operating Permit references the specific relevant requirements of 45CSR30 or the applicable requirement upon which it is based. Any condition of the Title V permit that is enforceable by the State but is not Federally-enforceable is identified in the Title V permit as such.

The Secretary's authority to require standards under 40 C.F.R. Part 60 (NSPS), 40 C.F.R. Part 61 (NESHAPs), and 40 C.F.R. Part 63 (NESHAPs MACT) is provided in West Virginia Code §§ 22-5-1 *et seq.*, 45CSR16, 45CSR34 and 45CSR30.

Active Permits/Consent Orders

The active permits/consent orders affected by this modification are as follows:

Permit or Consent Order Number	Date of Issuance	Permit Determinations or Amendments That Affect the Permit (<i>if any</i>)
R13-2334AK	August 22 2025	

Conditions from this facility's Rule 13 permit(s) governing construction-related specifications and timing requirements will not be included in the Title V Operating Permit but will remain independently enforceable under the applicable Rule 13 permit(s). All other conditions from this facility's Rule 13 permit(s) governing the source's operation and compliance have been incorporated into this Title V permit in accordance with the "General Requirement Comparison Table," which may be downloaded from DAQ's website.

Determinations and Justifications

The significant modification associated with this Title V revision incorporates the changes associated with R13-2334AJ Modification Permit for the installation of a cogeneration plant at the Newell Refinery to increase the electrical reliability of supply to the refinery. The cogeneration project consists of a natural gas-fired combustion turbine with a duct burner. A "black start" diesel-fired emergency generator will also be installed. The utilization of the portable boiler currently at the facility will no longer be authorized 180 days after the initial startup of the combustion turbine. This Title V revision also includes a minor modification associated with R13-2334AK Class I Administrative Update for the incorporation of a 40 CFR 60 Subpart KKKK alternative SO₂ monitoring method approved by the Administrator on April 21, 2025, for the combustion turbine when combusting refinery gas that is subject to the hydrogen sulfide standard and monitoring requirements of 40 CFR 60 Subpart Ja. The following are the significant changes to the Title V permit:

Note: In the following discussion, condition numbers reflect the revised number in the modification unless designated with "CP" which means current permit R30-02900008-2021 (MM02). COA means Citation of Authority.

- 1) **Cover Page** – Added the facility name.
- 2) **Page 1** - Added the facility name and revised the mailing address as listed in the permit application.
- 3) **Page 2** – Updated the Table of Contents.
- 4) **Title V Boilerplate changes**
 - **Condition 2.1.3.** – Revised resulting from Rule 30 (45CSR30) revisions.
 - **Condition 2.11.4.** – The COA has been corrected.
 - **Condition 2.17.** – Deleted and marked as reserved resulting from Rule 30 revisions.

- **Condition 2.22.1.** – The COA has been updated to remove 45CSR38 which has been repealed.
- **Condition 3.1.6.**– Revised the COA to the current version of the WV Code.
- **Condition 3.3.1.b.** – Added “If a testing method is specified or approved which effectively replaces a test method specified in the permit, the permit shall be revised in accordance with 45CSR§30-6.4 or 45CSR§30-6.5 as applicable.”
- **Condition 3.3.1.** – Revised the COA to the current version of the WV Code.
- **Condition 3.5.3.** – This condition was revised to update the US EPA mailing address.
- **Condition 3.5.4.** – Revised as revised in Rule 30.
- **Condition 3.5.7.** – Deleted and marked as reserved resulting from Rule 30 revisions.
- **Condition 3.5.8.a.1.** – Deleted and marked as reserved resulting from Rule 30 revisions.
- **Condition 3.5.8.a.2.** – Revised as revised in Rule 30.

5) Section 1.1. - Emission Units Table

- Revised Emission Unit 004-01’s (Emission Point ID H-500S) description and corrected the “Year Installed/Modified” date as revised in R13-2334AK.
- Revised Emission Unit 005-01’s (Emission Point ID H-600S) description as revised in R13-2334AK.
- Relocated Emission Units EPN-01 and EPN-03.
- Added the new emission Units TDB01, CCT01, and CEG01.

6) Section 1.2. - Active R13, R14, and R19 Permits Table - Updated R13-2334AI to R13-2334AK and updated the date of issuance.

7) Section 3.0.

- Condition 3.1.11. – Revised the COA.
- Condition 3.1.12. – Replaced R13-2334AIF with R13-2334AK.
- Condition 3.7.2.i. – Added “YYYY” to the 40 CFR Part 63 Subpart list for non-applicable permit shield.

8) Section 4.0.

Changes related to R13-2334AJ and SM01

- Section Title – Added “Process” in front of Heaters and added “Combustion Turbine w/ Duct Burner.”
- The R13-2334AJ Modification Permit was issued for the installation of a cogeneration plant at the Newell Refinery to increase the electrical reliability of supply to the refinery. The Cogeneration project consists of a natural gas-fired combustion turbine and duct burner. Also, the utilization of portable boiler under the permit will no longer be authorized 180 days after the initial startup of the

combustion turbine. In addition to adding the requirements for the forementioned revisions, the R13 permit writer realized the conditions in Section 4 of R13-2334AI did not contain any level of reasonable organization of flow. R13-2334AI also viewed all the process heaters at the refinery as “fuel burning units” which was in error when the applicable regulatory rules’ definitions of “fuel burning unit,” “indirect heat exchanger,” and “process heater” are applied correctly to each emission unit (see definitions in 45CSR2, 45CSR10, 40 CFR Part 60 Subparts Dc, J and Ja). Therefore, the R13 permit writer restructured most of the conditions contained in Section 4 of R13-2334AJ including the deletion of the table that contained the applicable regulatory rules and the location of the permit condition for the applicable requirements. In subsection 4.1 of R13-2334AJ each emission unit (EU) is listed in a separate permit condition that describes the type of EU (e.g., process heater, etc.), the applicable rule(s) and the applicable requirements to each EU. In some instances, where there is more than one EU of the same type with the same requirements, they have been included in one permit condition.

This restructuring of Section 4 in R13-2334AJ has been carried over to Section 4 of the Title V permit. Due to this R13 restructuring and changes to existing permit conditions most of all the existing Title V permit conditions have been revised. Many of the existing conditions in Title V permit are no longer applicable or have been relocated, some of which have been streamlined, with the appropriate revised conditions. Therefore, these existing conditions have been deleted in this modification. The Section 4.0 table has also been deleted. Except for the streamlining discussion and the Rule 2 and 10 changes, since this section has undertaken so many revisions the individual revisions will not be discussed. The revisions are evident in that the deletions appear with a “~~strikethrough~~” and in red text while the additions appear in blue text and are underlined.

The following conditions contain streamlined requirements:

- Condition 4.1.1. – The Boilers A and B’s 45CSR2 Rule 2 PM limits are less stringent than the R13-2334AJ limits and therefore they have been streamlined with condition 4.1.1.c. Likewise, by meeting the requirement in 4.1.1.e. which refers to condition 4.1.17. for refinery fuel gas hydrogen sulfide fuel requirements, the lb/hr limits in 45CSR§10-3.1.5. and CO-SIP-95-1 Condition IV.3B.b. which are less stringent will be met and therefore they have been streamlined with 4.1.1.e.
- Condition 4.1.3. – The Boiler C’s Rule 2 PM limit is less stringent than the R13-2334AJ limit and therefore has been streamlined with condition 4.1.3.c. Likewise, by meeting the requirement in 4.1.3.e. which refers to condition 4.1.17. for refinery fuel gas hydrogen sulfide fuel requirements, the lb/hr limits in 45CSR§10-3.1.5. which are less stringent will be met and therefore have been streamlined with 4.1.3.e.
- Condition 4.1.4. – This condition contains the new requirements for the Combustion Turbine #1 with duct burner. The duct burner’s Rule 2 PM limits and Rule 10 SO₂ limits have been streamlined with the more stringent limits in 4.1.4.d. and 4.1.4.g. respectively.
- The R13 permit writer developed a table in the permit evaluation to better illustrate the SO₂ lb/hr limits for the heaters still subject to the SIP SO₂ Consent Order CO-SIP-95-1 (SIP-CO). This table demonstrates that the SIP-CO lb/hr limits are less stringent than the 45CSR10 (Rule 10) and/or the 40 CFR part 60 Subpart J and Ja limits. Therefore, the SIP-CO lb/hr limits have been streamlined with conditions 4.1.7.b., 4.1.10.b., 4.1.11.b., and 4.1.12.b.

The following table was taken from the R13-2334AJ Permit Evaluation:

Table 7 Different in SO ₂ Emission based on Order/Regulatory Limits for H-201, H-501/6 (aka: H-500S), H-6001/5(aka: H-600S) & H-701				
Heater	SO ₂ SIP CO Lt (lb/hr)	Rule 10 Lt (lb/hr)	Subpart J or Ja* Lt (lb/hr)	Existing TPM (lb/hr)
H-201	7.26	0.76	0.21	0.22
H-500S minus H-505R	40.69	5.89	1.56	2.00
H-505R	7.00	1.01	0.27*	
H-600S	33.28	4.82	1.30	1.33
H-701	9.68	1.40	0.38*	0.39

* Denoted the unit is subject to Subpart Ja.

- Condition 4.1.14. – The Heater H-1101’s Rule 2 PM limit has been streamlined with the more stringent limit in condition 4.1.14.b.
- Condition 4.1.20. – The Portable Boiler’s Rule 2 PM limit and Rule 10 SO₂ limit have been streamlined with the more stringent limits in 4.1.20.
- Condition 4.2.6. – The 40 CFR §60.105(a)(4)(i) span value for the continuous monitoring system for H₂S has been streamlined with the more stringent 40 CFR §60.107a(a)(2)(i) value. Also, Conditions V.3., V.4. and V.5., have been added to the existing compliance language at the end of this condition.
- Condition 4.4.1. – The boilers A and B heat input requirement of CO-SIP-95-1 Condition IV.3.A has been streamlined with the fuel usage recordkeeping requirement in this condition.
- Conditions 4.1.3., 4.1.4. and 4.1.8. – These conditions contained requirements from R13-2334AI for the requirements from 45CSR§§2-10.1., 10.2. and 9.1. Since Rule 2 has been revised and no longer contains these requirements, they have been deleted from the permit. These conditions now contain requirements from R13-2334AK.
- Condition 4.1.5. - This condition contained requirements from R13-2334AI for the requirements from 45CSR§10-9.1. Since Rule 10 has been revised and no longer contains these requirements, they have been deleted from the permit. This condition now contains requirements from R13-2334AK

Changes related to R13-2334AK and MM03

- The R13-2334AK Class I Administrative Update was issued to incorporate 40 CFR 60 Subpart KKKK alternative SO₂ monitoring method approved by the Administrator on April 21, 2025. Since the duct burner must comply with the H₂S emission standards of both 40 CFR 60 Subpart Ja and Subpart KKKK, Ergon submitted a request to the Administrator to monitor the more stringent H₂S emissions of Subpart Ja as an alternative to the monitoring for Subpart KKKK when combusting refinery gas. EPA approved the alternative monitoring in a letter dated April 21, 2025. The option for the alternative monitoring was incorporated in R13-2334AK. The revisions in R13-2334AK have been included in the Title V permit in conditions 4.1.4.a.ii., 4.2.12., 4.3.4. introductory text and 4.5.6.a.

9) Section 7.0.

- Condition 7.1.1. – The units in the table were changed from “gallons” to “Mgal” in R13-2334AJ and the numerical values were revised according to the change. To be consistent with the R13 permit, these revisions have been made in this condition.

10) Section 9.0.

- Condition 9.1.1. - Removed Subsection “c.” numbering as removed in R13-2334AJ.

11) Section 10.0.

- Corrected several topographical errors as corrected in R13-2334AJ. In condition 10.4.2. introductory text and 10.4.2.b.1.

12) Section 11.0.

- Section Title – Revised to read “Internal Combustion Engines (Firewater Pumps and Emergency Generator) Requirements” and added “CEG01” in the brackets for the emission point IDs.
- Since the Emergency Generator is meeting the requirements of 40 CFR 63 Subpart ZZZZ by meeting the requirements of 40 CFR 60 Subpart IIII (See discussion below), “*(For the fire pumps engines identified as FWPUMP1 and FWPUMP2.)*” has been added to the existing conditions that are applicable to the firewater pump engines in Condition 11.1.1., 11.1.2., 11.2.1., 11.2.2., 11.4.1.a.and b. and 11.4.2.
- Conditions 11.1.1.a., b., and c. – Revised to the updated language in 40 CFR 63 Subpart ZZZZ.
- Condition 11.1.3. – Add the fuel requirements from R13-2334AK, condition 11.1.1.c.
- Conditions 11.1.4. and 11.1.5. – These conditions were added to include the requirements of 40 CFR 60 Subpart IIII and Permit R13-2334AJ.
- Conditions 11.1.6. 11.1.7. and 11.1.8. – These conditions were added to include the requirements of 40 CFR 60 Subpart IIII.
- Condition 11.2.1.
 - 11.2.1.c. – Revised to the updated language in 40 CFR 63 Subpart ZZZZ.
 - Added 40 CFR§63.6625(e) and 45CSR13: Permit R13-2334, 11.1.1.d. to the COA.
- Condition 11.2.3. – This condition has been revised as revised in R13-2334AK and to include the emergency generator.
- Condition 11.4.1.b. – Updated the language to that of R13-2334AJ and updated the COA.
- Condition 11.4.3. – This condition has been added to include the recordkeeping requirements of 40 CFR §60.4214(b)
- Condition 11.5.1. - Added the requirements of 40 CFR §63.6640(e) and §63.6650(f) for the fire pump engines which were previously omitted.

- Condition 11.5.2. - Added the requirements of 40 CFR §60.4214(d) for the emergency generator engine CEG01.

13) Appendix B – Added the Appendix A Summary Report form from R13-2334AJ taken from 40 CFR §60.7(d)

Regulatory Applicability

COMBUSTION TURBINE (CT)

The CT with duct burner (DB) is subject to 40 CFR 60 Subpart KKKK – *Standards of Performance for Stationary Combustion Turbines* pursuant to 40 CFR §60.4305(a) since the CT has a heat input (excluding the duct burner heat input) greater than 10 MMBtu/hr. The CT will be natural gas fired while the DB will be fueled by refinery fuel gas (RFG). Subpart KKKK establishes SO₂ and NO_x emission standards for new combustion turbines. Because the turbine is configured with a generator and a heat recovery steam generator (HRSG) and NO_x emissions are going to be monitored continuously, the combustion turbine is subject to the following standards:

NO_x Standard - No greater than 1.2 lb of NO_x per megawatt-hour (MWh) on a 30-day rolling average basis.

SO₂ Standard - No greater than 0.9 lb of SO₂ per MWh or 0.060 lb of SO₂ per MMBtu on a heat input basis.

Compliance with the NO_x standard will be demonstrated by measuring the actual NO_x emissions with the use of a NO_x continuous emission monitoring system. Due to the form of the standard and configuration of the CT w/HRSG, the system will need to measure the electrical output of the generator and steam output of the HRSG on a continuous basis as well. Without including the output from the HRSG, the NO_x emission rate for the CT w/DB is 0.89 lb/MWh. Accounting for the steam output from the HRSG will increase the margin of compliance for the CT w/HRSG with respect to the NO_x Standard. Therefore, no additional NO_x controls are required by Subpart KKKK.

Compliance with the SO₂ standard will be demonstrated through the use of with a current, valid purchase contract, tariff sheet or transportation contract for the natural gas specifying that the maximum total sulfur content for the natural gas is no greater than 20 grains per 100 cubic feet and/or consuming a gaseous fuel (RFG) that does not exceed 0.060 lb SO₂/MMBtu heat input based

As an option to subpart KKKK SO₂ compliance methods, Ergon has petitioned the Administrator to monitor SO₂ using the monitoring methods for the more stringent H₂S standard in 40 CFR 60 Subpart Ja when consuming RFG. In a letter dated April 21, 2025, EPA granted Ergon's alternative monitoring request.

DUCT BURNER (DB)

The duct burner is subject to the NO_x and SO₂ emissions standards of Subpart KKKK. The duct burner is fueled by RFG firing. When the duct burner is utilized, it is a "fuel gas combustion device" subject to 40 CFR 60 Subpart Ja, a "fuel burning unit" subject to 45CSR2 and 45CSR10. In addition to being subject to the fuel burning unit requirements of 45CSR§10-2 it is also subject to the requirements for "Combustion of Refinery or Process Gas Steams" in 45CSR§10-5.

The following is a summary of the applicable emission standards from these rules and regulations that apply towards the duct burners.

Rule 2: Visible Emission no greater than 10% opacity on a 6-minute average and no greater than 0.09 lb of PM per MMBtu, which equates to a PM rate of 6.98 pounds per hour for this duct burner. Since the R13 PM permit limit is more stringent than Rule 2, the Rule 2 limit will be streamlined with the R13 limit.

Rule 10: No greater than 3.1 lb of SO₂ per MMBtu, which equates to a SO₂ rate of 240.56 pounds per hour for this duct burner. The refinery fuel gas to be combusted shall not have an H₂S content greater than 50 grains of H₂S per 100 cubic feet of gas. Since the R13 H₂S permit limit converted to SO₂ lb/hr is more stringent than Rule 10, the Rule 10 lb/hr limit will be streamlined with the R13 limit. Compliance with the H₂S limit will be demonstrated using a continuous monitoring system.

Subpart Ja Standard: Fuel gas combustion device shall not combust refinery gas that contains a H₂S content greater than 162 ppmv on a 3-hour rolling average basis and 60 ppmv on a daily 365 day average.

The refinery is configured so that the generated refinery gas is mixed with natural gas, which is referred to as “refinery fuel gas” (RFG). The concentration of the H₂S is monitored just downstream once natural gas is mixed with the refinery gas. This stream first supplies the heaters then additional natural gas is injected into the refinery fuel gas header, which dilutes the refinery fuel gas a second time. Then, the refinery fuel gas is used to supply Boilers A and B with fuel. The duct burner is fueled with the RFG just downstream of Boilers A and B.

The facility already uses a continuous H₂S emission monitoring system that has been certified to Performance Specification 7 and maintained in accordance with quality assurance procedures in Appendix F of 40CFR60. This monitoring system is allowed under Subpart Ja and Rule 10 as a means of demonstrating compliance with the applicable standards.

FLUID COOLER

The fluid cooler (CCT01) is not subject to any state or federal regulation that establishes emission standards for cooling towers.

EMERGENCY GENERATOR

The emergency generator engine is a 1,881 HP compression ignition internal combustion engine that commenced construction after July 11, 2005, and manufactured after April 1, 2006, and is not a fire pump engine. It is subject to the requirements of 40 CFR 60 Subpart IIII. The engine is certified by EPA’s Office of Transportation and Air Quality as a stationary engine compliant with the emissions standards of 40 CFR 60. The engine will comply with the applicable provisions of 40 CFR §60.4211(f) for an emergency engine. This subpart requires the engine to utilize “ultra-low sulfur diesel” fuel and requires that an operating hour meter be installed and maintained. The engine will be in compliance with the requirements of Subpart IIII.

Because the Newell Refinery is an area source of HAPs and the engine is subject to 40 CFR 60 Subpart IIII, the engine meets the requirements of 40 CFR 63 Subpart ZZZZ (RICE MACT) by satisfying the requirements of 40 CFR 60 Subpart IIII.

Non-Applicability Determinations

The following requirements have been determined not to be applicable to the subject facility due to the following:

- 40 CFR 60 Subpart Dc** ***Standards of Performance for Small Industrial-Commercial-Institutional Steam Generating Units.*** The duct burner is subject to 40 CFR 60 Subpart KKKK and therefore pursuant to 40 CFR §60.4305(b) it is exempted from Subpart Dc.
- 40 CFR 60 Subpart GG** ***Standards of Performance for Stationary Gas Turbines.*** The Combustion turbine is subject to 40 CFR 60 Subpart KKKK and therefore pursuant to 40 CFR §60.4305(b) it is exempted from Subpart GG.
- 40 CFR 63 Subpart YYYY** ***National Emission Standards for Hazardous Air Pollutants for Stationary Combustion Turbines.*** The Newell Refinery is not a major source of HAP emissions and therefore is not subject to this subpart.
- 40 CFR Part 64** ***Compliance Assurance Monitoring.*** The combustion turbine with duct burner, and the emergency generator engine do not have potential pre-control device emissions of any applicable regulated air pollutant that are equal to or greater than 100 percent of the amount, in tons per year, required for a source to be classified as a major source. Furthermore, they do not use add-on emission control devices to achieve compliance.

Request for Variances or Alternatives

None.

Insignificant Activities

Insignificant emission unit(s) and activities are identified in the Title V application.

Comment Period

Beginning Date: August 29, 2025
Ending Date: September 29, 2025

Point of Contact

All written comments should be addressed to the following individual and office:

Frederick Tipane
West Virginia Department of Environmental Protection
Division of Air Quality
601 57th Street SE
Charleston, WV 25304
304/414-1910
frederick.tipane@wv.gov

Procedure for Requesting Public Hearing

During the public comment period, any interested person may submit written comments on the draft permit and may request a public hearing, if no public hearing has already been scheduled. A request for public hearing shall be in writing and shall state the nature of the issues proposed to be raised in the hearing. The Secretary shall grant such a request for a hearing if he/she concludes that a public hearing is appropriate. Any public hearing shall be held in the general area in which the facility is located.

Response to Comments (Statement of Basis)

Not applicable.