



NOV 09 2009

Lyle Ens
TKV Containers, Inc
8906 W Herdon Ave
Fresno, CA 93723

Re: Notice of Preliminary Decision - Emission Reduction Credits
Project Number: C-1074594

Dear Mr. Ens:

Enclosed for your review and comment is the District's analysis of TKV Containers, Inc's application for Emission Reduction Credits (ERCs) resulting from the shutdown of the container manufacturing operation, at 4582 E. Harvey Avenue in Fresno, CA. The quantity of ERCs proposed for banking is 166 lb-VOC/year, 27 lb-NOx/year, 24 lb-CO/year, 698 lb-PM10/year, and 1 lb-SOx/year.

The notice of preliminary decision for this project will be published approximately three days from the date of this letter. Please submit your written comments on this project within the 30-day public comment period which begins on the date of publication of the public notice.

Thank you for your cooperation in this matter. If you have any questions regarding this matter, please contact Ms. Vanesa Gonzalez of Permit Services at (559) 230-5916.

Sincerely,

David Warner
Director of Permit Services

DW:vg

Enclosures

Seyed Sadredin
Executive Director/Air Pollution Control Officer

Northern Region
4800 Enterprise Way
Modesto, CA 95356-8718
Tel: (209) 557-6400 FAX: (209) 557-6475

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NOV 09 2009

Mike Tollstrup, Chief
Project Assessment Branch
Stationary Source Division
California Air Resources Board
PO Box 2815
Sacramento, CA 95812-2815

Re: Notice of Preliminary Decision - Emission Reduction Credits
Project Number: C-1074594

Dear Mr. Tollstrup:

Enclosed for your review and comment is the District's analysis of TKV Containers, Inc's application for Emission Reduction Credits (ERCs) resulting from the shutdown of the container manufacturing operation, at 4582 E. Harvey Avenue in Fresno, CA. The quantity of ERCs proposed for banking is 166 lb-VOC/year, 27 lb-NOx/year, 24 lb-CO/year, 698 lb-PM10/year, and 1 lb-SOx/year.

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NOV 09 2009

Gerardo C. Rios (AIR 3)
Chief, Permits Office
Air Division
U.S. E.P.A. - Region IX
75 Hawthorne Street
San Francisco, CA 94105

Re: Notice of Preliminary Decision - Emission Reduction Credits
Project Number: C-1074594

Dear Mr. Rios:

Enclosed for your review and comment is the District's analysis of TKV Containers, Inc's application for Emission Reduction Credits (ERCs) resulting from the shutdown of the container manufacturing operation, at 4582 E. Harvey Avenue in Fresno, CA. The quantity of ERCs proposed for banking is 166 lb-VOC/year, 27 lb-NOx/year, 24 lb-CO/year, 698 lb-PM10/year, and 1 lb-SOx/year.

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San Joaquin Valley Air Pollution Control District
ERC Application Final Review
Container Manufacturing

Facility Name:	TKV Containers, Inc	Date:	October 28, 2009
Mailing Address:	8906 W Herndon Ave Fresno, CA 93723	Engineer:	Vanesa Gonzalez
Contact Person:	Lyle W. Ens	Lead Engineer:	Joven Refuerzo
Telephone:	(559) 289-3143		
Project #:	C-1074594		
Submitted:	December 20, 2007		
Deemed Complete:	October 27, 2008		

I. Summary:

The primary business of this facility is container manufacturing. TKV Containers, Inc. has surrendered their Permits to Operate (PTO) C-2278-1-0, -2-0, -3-1, -5-0, -6-0, and -7-0 following the permanent shutdown of the operation as of October 25, 2007 and submitted an application to bank the Emission Reduction Credits (ERCs) for the decreased emissions. A copy of the surrendered PTO are included in Appendix A of this report. The facility has requested to maintain a permit C-2278-4-0 for a gasoline dispensing operation.

II. Applicable Rules:

Rule 2201 New and Modified Stationary Source Review Rule (9/21/06)
Rule 2301 Emission Reduction Credit Banking (12/17/92)

III. Location of Reduction:

The physical location of the equipment involved with this application is at 4582 E Harvey Avenue in Fresno, CA.

IV. Method of Generating Reductions:

The emissions reduction is generated by the shutdown of a permitted container manufacturing operation. The operation consisted of two woodworking operations (C-2278-1-0 and -2-0), a 9.6 MMBtu/hr natural gas-fired boiler (C-2278-3-1), and three agricultural container manufacturing lines (C-2278-5-0, -6-0 and -7-0) each equipped with 2.0 MMBtu/hr natural gas-fired drying oven. The applicant surrendered their PTOs on December 20, 2007 as part of this application.

However, the facility did not operate the 9.6 MMBtu/hr natural gas fired boiler unit C-2278-3-1 during the baseline period. Per Rule 2201, Section 3.2.1 the ERCs are based on Actual Emissions Reductions (AER) resulting from the actual operation. Since this unit was not operated during the baseline period there are no Emissions Reduction Credits associated with this unit.

V. Calculations:

A. Assumptions and Emission Factors

Assumptions:

Woodworking:

- Both woodworking operations C-2278-1 and -2 were served by a 32,931 cfm baghouse.
- 50% of total suspended particles is PM₁₀, per District Rule 2201 when an emission factor or speciation data is not available.
- Baghouses are typically capable of 99% control efficiency. (District Assumption)
- The woodworking operation operated an average of 151.5 days per year over the 2003 and 2004 years. (Per Facility Records)
- The cross sectional area of the largest board processed at the plant is 2" x 12". (Per Applicant)

Drying oven:

- Each agricultural container manufacturing line has a 2.0 MMBtu/hr natural gas-fired oven.
- Natural Gas Heating Value: 1,000 Btu/scf (AP 42 Section 1.4)
- F-Factor for Natural Gas: 8,710 dscf/MMBtu at 68°F (40 CFR 60)

Emission Factors:

Woodworking Operations (C-2278-1-0 and -2-0):

Emission factor for PM emissions from woodworking are based on source test performed by South Coast AQMD at Grove Lumber on June 13, 1997 and July 1, 1997. The woodworking operations as Grove Lumber are similar to the woodworking operation that took place at the facility. The test included 2 test runs. The calculated average uncontrolled total suspended particles (TSP) collected was 30.4 lb/hr from the test runs. The TSP collected from both runs is 48.64 lb. Additionally, 9.69 cubic feet of wood was processed for both runs. Assuming 0.083 cubic feet = 1 board foot,

$$\begin{aligned} \text{EF for Wood working} &= 48.64 \text{ lb-TSP} \times 0.083 \text{ ft}^3 / \text{board foot} \div 9.69 \text{ ft}^3\text{-wood processed} \\ &= 0.42 \text{ lb-TSP/board-foot} \end{aligned}$$

Container Manufacturing (C-2278-6-0, -7-0 and -8-0):

These operations used Spectra Bond-B adhesives. Per Material Safety Data Sheet this product contains 3.9 g-VOC/l (0.033 lb-VOC/gal) and the density of adhesive is 9

lbs/gal. The facility kept record of adhesive used in gal. Therefore VOC content will be converted from content per volume to content per mass as follows.

$$\begin{aligned} \text{VOC Content (mass)} &= \text{VOC Content (volume)} \div \text{Density} \\ &= 0.033 \text{ lb-VOC/gal} \div 9 \text{ lbs-Adhesive/gal} \\ &= 0.0037 \text{ lb-VOC/lb-Adhesive} \end{aligned}$$

The emission factors for the 2.0 MMBtu/hr natural gas-fired ovens is listed in the table below.

Natural Gas Emission Factors		
Pollutant	Emission Factor (lb/MMBtu)	Source
NO _x	0.1	AP-42 Table 1.4.2 (7/98)
SO _x	0.00285	District Policy APR 1720
PM ₁₀	0.0076	AP-42 Table 1.4.2 (7/98)
CO	0.084	AP-42 Table 1.4.2 (7/98)
VOC	0.0055	AP-42 Table 1.4.2 (7/98)

B. Baseline Period Determination and Data

The baseline period consists of two years immediately preceding the date of reduction, or at least two consecutive years within five years prior to the ERC application, if they are more representative of "normal source operation" (District Rule 2201, Section 3.8).

According to draft revised District Policy APR-1810 (dated 3/18/09), the date of shutdown for permitted sources shall be the date of surrender of the operating permits, unless otherwise determined as stated in the policy. The applicant has provided the historical records for the years 2003 through 2007 (see Appendix B).

Historical Throughput and Usage			
Year	Wood Processed (Board-feet/year)	Natural Gas Usage (Therms/year)	Adhesive Usage (lbs/year)
2003	754,792	4,924	72,812
2004	633,643	3,032	58,496
2005	315,359	4,194	63,735
2006	39,842	1,848	36,368
2007	99,005	1,531	15,451

Per draft revised District Policy APR-1810, 2003 to 2007 are the most representative of normal operation (Appendix C). The average throughputs and usage of the representative five years (2003 to 2007) for the ERC application are calculated as follows:

$$\text{Ave. Wood Processed} = [2003 \text{ (board-feet/yr)} + 2004 \text{ (board-feet/yr)} + 2005 \text{ (board-feet/yr)} + 2006 \text{ (board-feet/yr)} + 2007 \text{ (board-feet/yr)}] \div 5$$

$$\text{Ave. Wood Processed} = (754,792 \text{ board-feet/yr} + 633,642 \text{ board-feet/yr} + 315,359 \text{ board-feet/yr} + 39,842 \text{ board-feet/yr} + 99,005 \text{ board-feet/yr}) \div 5$$

$$\text{Ave. Wood Processed} = \mathbf{368,528 \text{ board-feet/yr}}$$

$$\text{Average Natural Gas Usage} = [2003 \text{ (therms/yr)} + 2004 \text{ (therms/yr)} + 2005 \text{ (therms/yr)} + 2006 \text{ (therms/yr)} + 2007 \text{ (therms/yr)}] \div 5$$

$$\text{Average Natural Gas Usage} = (4,924 \text{ therms/yr} + 3,032 \text{ therms/yr} + 4,194 \text{ therms/yr} + 1,848 \text{ therms/yr} + 1,531 \text{ therms/yr}) \div 5$$

$$\text{Average Natural Gas Usage} = 3,106 \text{ therms/yr}$$

With 1 therm equal to 0.1 MMBtu:

$$\text{Average Natural Gas Usage MMBtu/yr} = 3,106 \text{ therms/yr} \times 0.1 \text{ MMBtu/therm}$$

$$\text{Average Natural Gas Usage} = \mathbf{310.6 \text{ MMBtu/yr}}$$

$$\text{Average Adhesive Usage} = [2003 \text{ (lb/yr)} + 2004 \text{ (lb/yr)} + 2005 \text{ (lb/yr)} + 2006 \text{ (lb/yr)} + 2007 \text{ (lb/yr)}] \div 5$$

$$\text{Ave. Adhesive Usage} = (72,812 \text{ lb/yr} + 58,496 \text{ lb/yr} + 63,735 \text{ lb/yr} + 36,368 \text{ lb/yr} + 15,451 \text{ lb/yr}) \div 5$$

$$\text{Ave. Adhesive Usage} = \mathbf{49,372 \text{ lb-Adhesive/yr}}$$

C. Historical Actual Emissions (HAE)

Historical Actual Emissions (HAE) are emissions having actually occurred and are calculated using process data and recognized emission factors, per Rule 2201, Section 3.21.

Woodworking Operations:

The HAE is calculated based on the emission factor discussed in Section V.A of this evaluation and the average board feet of lumber processed during the baseline period discussed in Section V.B. The emissions from both wood working operations are controlled by a baghouse.

$$\begin{aligned} \text{HAE} &= \text{Emission Factor} \times \text{Throughput} \times (1 - \text{Control Efficiency}) \\ &= 0.42 \text{ lb-TSP/board-ft} \times 0.5 \text{ lb-PM}_{10}\text{/lb-TSP} \times 368,528 \text{ board-ft/yr} \times (1 - 0.99) \\ &= \mathbf{774 \text{ lb-PM}_{10}\text{/year}} \end{aligned}$$

Natural gas-fired boiler:

$$\text{HAE} = \text{EF (lb/MMBtu)} \times \text{Heat Input (MMBtu/year)}$$

Pollutant	Natural Gas-Fired Boiler HAE		
	EF (lb/MMBtu)	Heat Input (MMBtu/year)	HAE (lb/year)
NO _x	0.100	310.6	31
SO _x	0.00285	310.6	1
PM ₁₀	0.0076	310.6	2
CO	0.084	310.6	26
VOC	0.0055	310.6	2

Container Manufacturing Operations:

HAE = Adhesive Usage x VOC Content
 = 49,372 lb-Adhesive/yr x 0.0037 lb-VOC/lb-Adhesive
 = **183 lb-VOC/yr**

D. Adjustments to HAE

Pursuant to Section 3.22 of Rule 2201, Historical Actual Emissions must be discounted for any emissions reduction which is:

- required or encumbered by any laws, rules, regulations, agreements, orders, or
- attributed to a control measure noticed for workshop, or proposed or contained in a State Implementation Plan, or
- proposed in the District Air Quality Plan for attaining the annual reductions required by the California Clean Air Act.

Emissions Adjusted for Rule 4201 - Particulate Matter Concentration:

According to Section 3.1 particulate matter (PM) emissions from each source operation should not exceed 0.1 grains per cubic foot of gas at dry standard conditions.

Woodworking Operations:

PM₁₀ Emissions: 774 lb/year
 Fraction PM₁₀: 0.5 lb PM₁₀/lb PM
 Operating Schedule: 8 hr/day, 151.5 day/year
 Air Flow Rate: 32,931 scfm

PM Emissions = PM₁₀ Emissions (lb/hr) / Fraction PM₁₀
 = (774 lb-PM₁₀/year x year/151.5 day x day/8 hr)/0.5 lb-PM₁₀/lb-PM
 = 1.3 lb-PM/hr

$$\text{PM Concentration (gr/ft}^3\text{)} = [1.3 \text{ lb-PM/hr} \times 7,000 \text{ gr/lb} \times \text{hr}/60 \text{ min}] / 32,391 \text{ scfm}$$

$$= 0.005 \text{ gr/dscf}$$

The wood working operations meet this rules grain loading limit of 0.1 gr/dscfm. Therefore, compliance with this rule will be assumed and no adjustments to the emission factors will be made.

Natural gas-fired ovens:

F-Factor for NG:	8,578 dscf/MMBtu at 60 °F
PM10 Emission Factor:	0.0076 lb-PM10/MMBtu
Percentage of PM as PM10 in Exhaust:	100%
Exhaust Oxygen (O ₂) Concentration:	3%
Excess Air Correction to F Factor =	$\frac{20.9}{(20.9 - 3)} = 0.17$

$$GL = \left(\frac{0.0076 \text{ lb-PM}}{\text{MMBtu}} \times \frac{7,000 \text{ grain}}{\text{lb-PM}} \right) / \left(\frac{8,578 \text{ ft}^3}{\text{MMBtu}} \times 1.17 \right)$$

$$GL = 0.0053 \text{ grain/dscf} < 0.1 \text{ grain/dscf}$$

The boiler meets this rules grain loading limit of 0.1 gr/dscfm. Therefore, compliance with this rule will be assumed and no adjustments to the emission factors will be made.

Emissions Adjusted for Rule 4202 Particulate Matter - Emission Rate:

The purpose of this rule is to limit particulate matter emissions by establishing allowable emission rates.

Per section 4.1, particulate matter emissions from any source operation shall not exceed the allowable hourly emission rate as calculated using the following applicable formulas:

$$E = 3.59 \times P^{0.62} \quad \text{if } P \leq 30 \text{ tons/hr}$$

$$E = 17.31 \times P^{0.16} \quad \text{if } P > 30 \text{ tons/hr}$$

Where,

E = emissions in lb/hr

P = process weight rate in tons/hr

This rule only applies to wood working operations. Compliance is demonstrated below.

$$\text{For Process Rate (P) = Throughput} \times \text{cross sectional area} \times \text{density}$$

$$= [368,528 \text{ board-ft/yr} \times \text{yr}/515.5 \text{ days} \times \text{day}/8 \text{ hr}] \times [(2 \text{ in} \times 12 \text{ in})/144 \text{ in}^2/\text{ft}^2] \times$$

$$48 \text{ lb/ft}^3 \times \text{ton}/2000 \text{ lb}$$

$$= 0.4 \text{ ton/hr}$$

The emissions limit (E), per District Rule 4202, is calculated as follows:

$$\begin{aligned} E &= 3.59 \times P^{0.62} \\ &= 3.59 \times (0.4)^{0.62} \\ &= 2.0 \text{ lb-PM/hr} \end{aligned}$$

As previously calculated under Rule 4201 compliance section the hourly PM emissions are 1.3 lb-PM/hr which is less than the allowable limit of 2.0 lb-PM/hr. Therefore, the PM emissions are within the allowable limits of this Rule and no adjustments to the emission factors will be made.

Emissions Adjusted for Rule 4307 – Boilers, Steam Generators, and Process Heaters – 2.0 MMBtu/hr to 5.0 MMBtu/hr

The purpose of this rule is to limit emissions of oxides of nitrogen (NO_x), carbon monoxide (CO), oxides of sulfur (SO₂), and particulate matter 10 microns or less (PM₁₀) from boilers, steam generators, and process heaters.

Per section 3.9, a dryer is defined as any unit in which material is dried in direct contact with the products of combustion. The ovens dry adhesive applied to containers. The products of combustion are in direct contact with the containers and therefore meet the definition of a dryer per section 3.9. Per section 4.2 this rule does not apply to dryers. Therefore the ovens associated with the container manufacturing are not subject to this rule and no adjustments to the emission factors will be made.

Emissions Adjusted for Rule 4653 – Adhesives:

The purpose of this rule is to reduce emissions of volatile organic compounds (VOCs) from the application of adhesive products, the organic solvent cleaning, and the storage and disposal of solvents and waste solvent materials associated with such applications. This rule is applicable to any person who supplies, sells, offers for sale, or applies any adhesive product used within the District. This rule is also applicable to any person who supplies, sells, offers for sale, or applies any solvent associated with the use of adhesive product within the District.

Per Section 5.1.2, adhesives used to bond wood to wood shall not have a VOC content that exceeds 30 g/l. The adhesive the facility was using has a VOC content of 3.9 g/l and therefore meets the rule limit. No adjustment of emissions factors is needed.

Emissions Adjusted for Rule 4801 - Sulfur Compounds:

District Rule 4801 requires that a person shall not discharge into the atmosphere sulfur compounds, which would exist as a liquid or gas at standard conditions, exceeding in concentration at the point of discharge: 0.2 % by volume calculated as SO₂, on a dry basis averaged over 15 consecutive minutes.

Using the ideal gas equation and the emission factors presented in Section VII, the sulfur compound emissions are calculated as follows:

$$\text{Volume SO}_2 = \frac{n RT}{P}$$

With:

N = moles SO₂

T (Standard Temperature) = 60°F = 520°R

P (Standard Pressure) = 14.7 psi

R (Universal Gas Constant) = $\frac{10.73 \text{ psi} \cdot \text{ft}^3}{\text{lb} \cdot \text{mol} \cdot ^\circ\text{R}}$

$$\frac{0.00285 \text{ lb} - \text{SO}_x}{\text{MMBtu}} \times \frac{\text{MMBtu}}{8,578 \text{ dscf}} \times \frac{1 \text{ lb} \cdot \text{mol}}{64 \text{ lb}} \times \frac{10.73 \text{ psi} \cdot \text{ft}^3}{\text{lb} \cdot \text{mol} \cdot ^\circ\text{R}} \times \frac{520^\circ\text{R}}{14.7 \text{ psi}} \times \frac{1,000,000 \cdot \text{parts}}{\text{million}} = 1.97 \frac{\text{parts}}{\text{million}}$$

$$\text{Sulfur Concentration} = 1.97 \frac{\text{parts}}{\text{million}} < 2,000 \text{ ppmv (or 0.2\%)}$$

Since the sulfur concentration of the natural gas fuel is less than 2,000 ppmv, no adjustment is needed.

Total Adjusted Historical Actual Emissions (HAE):

The total adjustment is equal to the sum of the adjusted parts. There were no adjustments made to the Historical Actual Emissions for the woodworking operations or box manufacturing.

The HAE from all the operations will be added together in the table below.

Total Adjusted Historical Actual Emissions (HAE)				
Pollutant	Woodworking Operations (lb/yr)	Ovens (lb/yr)	Container Manufacturing (lb/yr)	Total Adjusted HAE (lb/yr)
NO _x	0	31	0	31
SO _x	0	1	0	1
PM ₁₀	774	2	0	776
CO	0	26	0	26
VOC	0	2	183	185

The facility operated during the 2nd and 3rd quarter. Therefore, the HAE will be distributed amongst the 4 quarters as show below.

Total Adjusted Historical Actual Emissions (HAE)				
Pollutant	1 st Qtr. HAE (lb/qtr)	2 nd Qtr. HAE (lb/qtr)	3 rd Qtr. HAE (lb/qtr)	4 th Qtr. HAE (lb/qtr)
NO _x	0	15	16	0
SO _x	0	0	1	0
PM ₁₀	0	388	388	0
CO	0	13	13	0
VOC	0	92	93	0

E. Actual Emissions Reductions (AER)

Per Rule 2201, Section 4.12, the Actual Emissions Reductions due to shutdown of an emissions unit is equal to the HAE – PE2.

AER = HAE – PE2

2nd Quarter Actual Emissions Reductions:

$AER_{NO_x} \text{ (lb/yr)} = 15 \text{ lb-NO}_x\text{/qtr} - 0 \text{ lb-NO}_x\text{/qtr} = 15 \text{ lb-NO}_x\text{/qtr}$
 $AER_{SO_x} \text{ (lb/yr)} = 0 \text{ lb-SO}_x\text{/qtr} - 0 \text{ lb-SO}_x\text{/qtr} = 0 \text{ lb-SO}_x\text{/qtr}$
 $AER_{PM_{10}} \text{ (lb/yr)} = 388 \text{ lb-PM}_{10}\text{/qtr} - 0 \text{ lb-PM}_{10}\text{/qtr} = 388 \text{ lb-PM}_{10}\text{/qtr}$
 $AER_{CO} \text{ (lb/yr)} = 13 \text{ lb-CO/qtr} - 0 \text{ lb-CO/qtr} = 13 \text{ lb-CO/qtr}$
 $AER_{VOC} \text{ (lb/yr)} = 92 \text{ lb-VOC/qtr} - 0 \text{ lb-VOC/qtr} = 92 \text{ lb-VOC/qtr}$

3rd Quarter Actual Emissions Reductions:

$AER_{NO_x} \text{ (lb/yr)} = 16 \text{ lb-NO}_x\text{/qtr} - 0 \text{ lb-NO}_x\text{/qtr} = 16 \text{ lb-NO}_x\text{/qtr}$
 $AER_{SO_x} \text{ (lb/yr)} = 1 \text{ lb-SO}_x\text{/qtr} - 0 \text{ lb-SO}_x\text{/qtr} = 1 \text{ lb-SO}_x\text{/qtr}$
 $AER_{PM_{10}} \text{ (lb/yr)} = 388 \text{ lb-PM}_{10}\text{/qtr} - 0 \text{ lb-PM}_{10}\text{/qtr} = 388 \text{ lb-PM}_{10}\text{/qtr}$
 $AER_{CO} \text{ (lb/yr)} = 13 \text{ lb-CO/qtr} - 0 \text{ lb-CO/qtr} = 13 \text{ lb-CO/qtr}$
 $AER_{VOC} \text{ (lb/yr)} = 93 \text{ lb-VOC/qtr} - 0 \text{ lb-VOC/qtr} = 93 \text{ lb-VOC/qtr}$

Actual Emission Reductions (AER)				
Pollutant	1 st Qtr. AER (lb/qtr)	2 nd Qtr. AER (lb/qtr)	3 rd Qtr. AER (lb/qtr)	4 th Qtr. AER (lb/qtr)
NO _x	0	15	16	0
SO _x	0	0	1	0
PM ₁₀	0	388	388	0
CO	0	13	13	0
VOC	0	92	93	0

F. Air Quality Improvement Deduction

The Air Quality Improvement Deduction (AQID) is 10% of the AER per Rule 2201, Sections 3.5 and 4.12.1, and is summarized as follows:

Air Quality Improvement Deduction (AQID)				
Pollutant	1 st Qtr. AQID (lb/qtr)	2 nd Qtr. AQID (lb/qtr)	3 rd Qtr. AQID (lb/qtr)	4 th Qtr. AQID (lb/qtr)
NO _x	0	2	2	0
SO _x	0	0	0	0
PM ₁₀	0	39	39	0
CO	0	1	1	0
VOC	0	9	9	0

G. Increases in Permitted Emissions (IPE)

No IPE is associated with this project.

H. Bankable Emissions Reductions Credits

The bankable emissions reductions credits, presented in following table, are determined by subtraction of the Air Quality Improvement Deduction (discussed in Section V.F) from the AER.

Bankable Emissions Reductions Credits (ERCs)				
Pollutant	1 st Qtr ERCs (lb/qtr)	2 nd Qtr ERCs (lb/qtr)	3 rd Qtr ERCs (lb/qtr)	4 th Qtr ERCs (lb/qtr)
NO _x	0	13	14	0
SO _x	0	0	1	0
PM ₁₀	0	349	349	0
CO	0	12	12	0
VOC	0	83	83	0

VI. Compliance:

To comply with the definition of Actual Emissions Reductions (Rule 2201, Section 3.2.1), the reductions must be:

A. Real

The emissions reductions were generated by the shutdown of the container manufacturing operation. The emissions reductions were calculated from actual historic production through puts and recognized emission factors. The emission factor of NO_x for the boiler was adjusted to meet the requirements of District Rule 4306. Therefore, the allowed reductions are real.

B. Enforceable

The PTOs for this facility has been surrendered and the container manufacturing cannot be operated without a valid PTO. Therefore, the reductions are enforceable.

C. Quantifiable

Reduction amounts were calculated from historic process throughput data and methods according to District Rule 2201. Therefore, the reductions are quantifiable.

D. Permanent

The container manufacturing has been shutdown, and the PTOs have been surrendered. The facility contracted with Kroeker Demolition to dismantle and remove the equipment from the site. The facility does not own any other facilities in the District to whom the manufacturing of containers can be shifted too. Therefore, emissions reductions in this project are permanent.

E. Surplus

To be considered surplus, Actual Emission Reductions shall be in excess, at the time the application for an Emission Reduction Credit or an Authority to Construct authorizing such reductions is deemed complete, of any emissions reduction which:

- Is required or encumbered by any laws, rules, regulations, agreements, orders, or

No laws, rules, regulations, agreements or orders were responsible for the surrendering the facility's permits or their subsequent application for Emission Reduction Credits (ERC's).

- Is attributed to a control measure noticed for workshop, or proposed or contained in a State Implementation Plan, or

Currently there are no control measures noticed for workshop, or proposed or contained in a State Implementation Plan that require the reduction of the emissions at this facility.

- Is proposed in the APCO's adopted air quality plan pursuant to the California Clean Air Act.

The shutdown of container manufacturing is not proposed in the APCO's adopted air quality plan.

Shutdown of the container manufacturing was voluntary and not required by any law, rule, agreement, or regulation. These ERCs are not needed for their current or proposed operations. Therefore, the reductions are surplus.

F. Not used for the Approval of an Authority to Construct or as Offsets

The emission reduction credits generated by the shutdown of the container manufacturing were not used for the approval of any Authority to Construct or as offsets.

G. Timely submittal

Section 5.5 of Rule 2301 – Emissions Reduction Credit Banking (12/17/92) states that ERC certificate applications for reductions shall be submitted within 180 days after the emission reduction occurs. The ERC application was received on December 20, 2007. The applicant surrendered the PTO and permanently ceased operations at this location on October 25, 2007. Therefore, the application was submitted in a timely fashion.

VII. Recommendation:

I recommend based on the preceding analysis that Emission Reduction Credit Certificates be issued.

Pending a successful Public Noticing period, issue Emission Reduction Credit Certificates C-1015-1, C-1015-2, C-1015-3, C-1015-4, and C-1015-5 to TKV Containers, Inc. for the following applicable amounts (see Attachment D).

Summary of ERC Amounts					
	VOC	NO _x	CO	PM ₁₀	SO _x
ERC Number	C-1015-1	C-1015-2	C-1015-3	C-1015-4	C-1015-5
1 st Quarter	0	0	0	0	0
2 nd Quarter	83	13	12	349	0
3 rd Quarter	83	14	12	349	1
4 th Quarter	0	0	0	0	0

List of Appendixes

- A: Permit to Operate
- B: Annual Records
- C: Baseline Period Determination
- D: Draft ERC Certificates C-1015-1, C-1015-2, C-1015-3, C-1015-4, and C-1015-5

Appendix A

Permits to Operate

C-2278-1-0, -2-0, -3-1, -5-0, -6-0, and -7-0

San Joaquin Valley
Air Pollution Control District

FILE

PERMIT UNIT: C-2278-2-0

EXPIRATION DATE: 04/30/2008

EQUIPMENT DESCRIPTION:

563.0 HP COVER PLANT WOODWORKING WITH A HOG, A HAMMER MILL, THREE SAWS, THREE SIZERS, NINE STICHERS AND NINE NOTCHERS

PERMIT UNIT REQUIREMENTS

1. Particulate matter emissions shall not exceed 0.1 grains/dscf in concentration. [District Rule 4201]
2. No air contaminant shall be discharged into the atmosphere for a period or periods aggregating more than three minutes in any one hour which is as dark as, or darker than, Ringelmann 1 or 20% opacity. [District Rule 4101]
3. All equipment shall be maintained in good operating condition and shall be operated in a manner to minimize emissions of air contaminants into the atmosphere. [District NSR Rule]
4. Material removed from dust collector(s) shall be disposed of in a manner preventing entrainment into the atmosphere. [District NSR Rule]
5. No air contaminant shall be released into the atmosphere which causes a public nuisance. [District Rule 4102]
6. Total wood material process rate shall not exceed 33,000 board feet/day. [District Rule 2201]
7. Baghouse pressure drop shall be maintained at all times at 4" water column or less. [District Rule 2201]
8. Daily emissions of PM10 shall not exceed 20.52 lbs/day. [District Rule 2201]
9. Permittee shall record process rate, fuel usage, and operating schedule. These records shall be retained for at least two years and made available to the District upon request. [District Rule 1070]

These terms and conditions are part of the Facility-wide Permit to Operate.

San Joaquin Valley
Air Pollution Control District

FILE

PERMIT UNIT: C-2278-3-1

EXPIRATION DATE: 04/30/2008

EQUIPMENT DESCRIPTION:

9.6 MMBTU/HR KEWANEE MODEL HM 886 NATURAL GAS-FIRED BOILER (SN 18919) WITH COEN MODEL BF 14X BURNER

PERMIT UNIT REQUIREMENTS

1. No air contaminant shall be discharged into the atmosphere for a period or periods aggregating more than three minutes in any one hour which is as dark as, or darker than, Ringelmann 1 or 20% opacity. [District Rule 4101]
2. No air contaminant shall be released into the atmosphere which causes a public nuisance. [District Rule 4102]
3. Particulate matter emissions shall not exceed 0.1 grains/dscf in concentration. [District Rule 4201]
4. The boiler shall only be fired on PUC natural gas. [District Rule 2201]
5. The total heat input shall be less than 30 billion Btu per calendar year. [District Rule 4305]
6. Records of monthly natural gas consumption shall be maintained and retained on the premises for at least two years and made available for District inspection upon request. [District Rule 4305]
7. Owner/operator shall maintain a non-resettable, totalizing mass or volumetric flow meter in the fuel line of the unit, or shall maintain a master meter, as approved by the APCO, which measures fuel to all units in a group of similar units, or shall monitor cumulative annual fuel usage from utility service meters, purchase or tank fill records, or other acceptable method, as approved by the APCO. [District Rule 4305]
8. Owner/operator shall have boiler tuned at least once each calendar year in which it operates by a technician that is qualified, to the satisfaction of the APCO, in accordance with the procedure described in Rule 4304 (Equipment Tuning Procedure for Boilers, Steam Generators, and Process Heaters). [District Rule 4305]

These terms and conditions are part of the Facility-wide Permit to Operate.

San Joaquin Valley
Air Pollution Control District

FILE

PERMIT UNIT: C-2278-5-0

EXPIRATION DATE: 04/30/2008

EQUIPMENT DESCRIPTION:

58 HP AGRICULTURAL CONTAINER MANUFACTURING LINE (#1) WITH A NAURAL GAS-FIRED DRYING OVEN, GLUE SPEADER AND PRINTER SERVED BY TWO 5 FT AND ONE SHARED 7 FT CYCLONE

PERMIT UNIT REQUIREMENTS

1. No air contaminant shall be released into the atmosphere which causes a public nuisance. [District Rule 4102]
2. The adhesive shall not contain more than 20 grams VOC per liter. [District Rules 2201 and 4653]
3. The ink shall not contain more than 300 grams VOC per liter as applied. [District Rules 2201 and 4607]
4. Only flow coater, roll coater, dip coater, foam coater, die coater, hand application methods shall be used to apply coatings. HVLP spray equipment may be used for air dried coatings only. Application equipment shall be operated in accordance with the manufacturer's specifications. [District Rule 4607]
5. Solvents to perform surface preparation or cleanup shall not exceed the VOC content and composite vapor pressure limits of Rule 4607 (Graphic Arts) Table 6. [District Rule 4607]
6. Until November 14, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limits and composite vapor pressure limits specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
7. On and after November 15, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limit specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
8. Permittee shall demonstrate that HVLP guns manufactured prior to 1/1/96 operate between 0.1 and 10 psig air atomizing pressure, by manufacturer's published technical material or by use of a certified air pressure tip gauge. [District Rule 4607]
9. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, cleaning activities shall be by one of the following methods: wipe cleaning; application of solvent using nonpropellant-induced, hand-held spray bottles; non-atomized solvent flow method, or solvent flushing method. [District Rule 4607]
10. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, solvent shall not be atomized into the open air unless it is vented to a VOC control device. This provision shall not apply to operations where roller or blanket wash is applied automatically and the cleaning of the nozzle tips of automated spray equipment systems, except for robotic systems, and cleaning with nonpropellant-induced, hand-held spray bottles. [District Rule 4607]
11. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, the permittee shall not use VOC-containing material to clean spray equipment used for the application of coatings, adhesives, or ink, unless an enclosed system or equipment that is proven to be equally effective at controlling emissions is used for cleaning. If an enclosed system is used, it must totally enclose component part(s) being cleaned during washing, rinsing, draining procedures and it must be used according to manufacturer's recommendations and must be closed when not in use. [District Rule 4607]

PERMIT UNIT REQUIREMENTS CONTINUE ON NEXT PAGE
These terms and conditions are part of the Facility-wide Permit to Operate.

12. Permittee shall store or dispose of fresh or spent solvents, waste solvent cleaning materials, coatings, adhesives, catalysts, thinners, and inks in closed, non-absorbent, non-leaking containers. The containers shall remain closed at all times except when depositing or removing the contents of the containers or when the container is empty. [District Rule 4607]
13. Permittee shall maintain a current file of coatings, inks, adhesives, fountain solutions, wash primers, and solvents in use and in storage. File shall include material safety data sheet (MSDS) or product data sheet showing the material name, manufacturer's name, VOC content as applied, mixing instruction, density, and composite vapor pressure. [District Rule 4607]
14. Permittee shall record on a monthly basis, the type and amount of each ink, coating, adhesive, fountain solution, wash primer, and solvent used. [District Rule 4607]
15. All records shall be retained for a period of at least 5 years and shall be made available for District inspection upon request. [District Rule 4607]

These terms and conditions are part of the Facility-wide Permit to Operate.

San Joaquin Valley
Air Pollution Control District

FILE

PERMIT UNIT: C-2278-6-0

EXPIRATION DATE: 04/30/2008

EQUIPMENT DESCRIPTION:

80 HP AGRICULTURAL CONTAINER MANUFACTURING LINE (#2) WITH A NAURAL GAS-FIRED DRYING OVEN, GLUE SPEADER AND PRINTER SERVED BY TWO 5 FT AND ONE SHARED 7 FT CYCLONE

PERMIT UNIT REQUIREMENTS

1. No air contaminant shall be released into the atmosphere which causes a public nuisance. [District Rule 4102]
2. The adhesive shall not contain more than 20 grams VOC per liter. [District Rules 2201 and 4653]
3. The ink shall not contain more than 300 grams VOC per liter as applied. [District Rules 2201 4607]
4. Only flow coater, roll coater, dip coater, foam coater, die coater, hand application methods shall be used to apply coatings. HVLP spray equipment may be used for air dried coatings only. Application equipment shall be operated in accordance with the manufacturer's specifications. [District Rule 4607]
5. Solvents to perform surface preparation or cleanup shall not exceed the VOC content and composite vapor pressure limits of Rule 4607 (Graphic Arts) Table 6. [District Rule 4607]
6. Until November 14, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limits and composite vapor pressure limits specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
7. On and after November 15, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limit specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
8. Permittee shall demonstrate that HVLP guns manufactured prior to 1/1/96 operate between 0.1 and 10 psig air atomizing pressure, by manufacturer's published technical material or by use of a certified air pressure tip gauge. [District Rule 4607]
9. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, cleaning activities shall be by one of the following methods: wipe cleaning; application of solvent using nonpropellant-induced, hand-held spray bottles; non-atomized solvent flow method, or solvent flushing method. [District Rule 4607]
10. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, solvent shall not be atomized into the open air unless it is vented to a VOC control device. This provision shall not apply to operations where roller or blanket wash is applied automatically and the cleaning of the nozzle tips of automated spray equipment systems, except for robotic systems, and cleaning with nonpropellant-induced, hand-held spray bottles. [District Rule 4607]
11. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, the permittee shall not use VOC-containing material to clean spray equipment used for the application of coatings, adhesives, or ink, unless an enclosed system or equipment that is proven to be equally effective at controlling emissions is used for cleaning. If an enclosed system is used, it must totally enclose component part(s) being cleaned during washing, rinsing, draining procedures and it must be used according to manufacturer's recommendations and must be closed when not in use. [District Rule 4607]

PERMIT UNIT REQUIREMENTS CONTINUE ON NEXT PAGE

These terms and conditions are part of the Facility-wide Permit to Operate.

12. Permittee shall store or dispose of fresh or spent solvents, waste solvent cleaning materials, coatings, adhesives, catalysts, thinners, and inks in closed, non-absorbent, non-leaking containers. The containers shall remain closed at all times except when depositing or removing the contents of the containers or when the container is empty. [District Rule 4607]
13. Permittee shall maintain a current file of coatings, inks, adhesives, fountain solutions, wash primers, and solvents in use and in storage. File shall include material safety data sheet (MSDS) or product data sheet showing the material name, manufacturer's name, VOC content as applied, mixing instruction, density, and composite vapor pressure. [District Rule 4607]
14. Permittee shall record on a monthly basis, the type and amount of each ink, coating, adhesive, fountain solution, wash primer, and solvent used. [District Rule 4607]
15. All records shall be retained for a period of at least 5 years and shall be made available for District inspection upon request. [District Rule 4607]

These terms and conditions are part of the Facility-wide Permit to Operate.

San Joaquin Valley
Air Pollution Control District

FILE

PERMIT UNIT: C-2278-7-0

EXPIRATION DATE: 04/30/2008

EQUIPMENT DESCRIPTION:

145 HP AGRICULTURAL CONTAINER MANUFACTURING LINE (#3) WITH A NAURAL GAS-FIRED DRYING OVEN, GLUE SPEADER AND PRINTER SERVED BY TWO 5 FT AND ONE SHARED 7 FT CYCLONE

PERMIT UNIT REQUIREMENTS

1. No air contaminant shall be released into the atmosphere which causes a public nuisance. [District Rule 4102]
2. The adhesive shall not contain more than 20 grams VOC per liter. [District Rules 2201 and 4653]
3. The ink shall not contain more than 300 grams VOC per liter as applied. [District Rule 2201 and 4607]
4. Only flow coater, roll coater, dip coater, foam coater, die coater, hand application methods shall be used to apply coatings. HVLP spray equipment may be used for air dried coatings only. Application equipment shall be operated in accordance with the manufacturer's specifications. [District Rule 4607]
5. Solvents to perform surface preparation or cleanup shall not exceed the VOC content and composite vapor pressure limits of Rule 4607 (Graphic Arts) Table 6. [District Rule 4607]
6. Until November 14, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limits and composite vapor pressure limits specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
7. On and after November 15, 2003, an owner or operator shall not use organic solvents for cleaning operations that exceed the VOC content limit specified in Table 6, Rule 4607 (12/20/01 version of Rule 4607). [District Rule 4607]
8. Permittee shall demonstrate that HVLP guns manufactured prior to 1/1/96 operate between 0.1 and 10 psig air atomizing pressure, by manufacturer's published technical material or by use of a certified air pressure tip gauge. [District Rule 4607]
9. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, cleaning activities shall be by one of the following methods: wipe cleaning; application of solvent using nonpropellant-induced, hand-held spray bottles; non-atomized solvent flow method, or solvent flushing method. [District Rule 4607]
10. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, solvent shall not be atomized into the open air unless it is vented to a VOC control device. This provision shall not apply to operations where roller or blanket wash is applied automatically and the cleaning of the nozzle tips of automated spray equipment systems, except for robotic systems, and cleaning with nonpropellant-induced, hand-held spray bottles. [District Rule 4607]
11. For a permittee using any solvent containing more than 50 g/L of VOC for organic solvent cleaning, the permittee shall not use VOC-containing material to clean spray equipment used for the application of coatings, adhesives, or ink, unless an enclosed system or equipment that is proven to be equally effective at controlling emissions is used for cleaning. If an enclosed system is used, it must totally enclose component part(s) being cleaned during washing, rinsing, draining procedures and it must be used according to manufacturer's recommendations and must be closed when not in use. [District Rule 4607]

PERMIT UNIT REQUIREMENTS CONTINUE ON NEXT PAGE
These terms and conditions are part of the Facility-wide Permit to Operate.

12. Permittee shall store or dispose of fresh or spent solvents, waste solvent cleaning materials, coatings, adhesives, catalysts, thinners, and inks in closed, non-absorbent, non-leaking containers. The containers shall remain closed at all times except when depositing or removing the contents of the containers or when the container is empty. [District Rule 4607]
13. Permittee shall maintain a current file of coatings, inks, adhesives, fountain solutions, wash primers, and solvents in use and in storage. File shall include material safety data sheet (MSDS) or product data sheet showing the material name, manufacturer's name, VOC content as applied, mixing instruction, density, and composite vapor pressure. [District Rule 4607]
14. Permittee shall record on a monthly basis, the type and amount of each ink, coating, adhesive, fountain solution, wash primer, and solvent used. [District Rule 4607]
15. All records shall be retained for a period of at least 5 years and shall be made available for District inspection upon request. [District Rule 4607]

These terms and conditions are part of the Facility-wide Permit to Operate.

Appendix B
Annual Records

TKV Containers, Inc.
Wood Material Process Rate
2003

	Quantity <u>each</u>	Board ft. <u>total</u>
<u>Cleats</u>	5,821,978	343,550
<u>Veneer</u>	11,480,028	411,242
		<u>754,792</u>

149 days of production

111 covers

38 wraps

TKV Containers

Wood Material - Pad & Cover Production
2003

<u>Cleats</u>	<u>Dimension in inches</u>			<u>Cubic inches</u> <u>each</u>	<u>Board ft.</u> <u>each</u>	<u>Quantity</u> <u>each</u>	<u>Board ft.</u> <u>total</u>
5/16 x 8 3/4	0.312500	1.500000	8.750000	4.101563	0.028483		0
5/16 x 9 1/2	0.312500	1.500000	9.500000	4.453125	0.030924	81,250	2,513
5/16 x 10 1/2	0.312500	1.500000	10.500000	4.921875	0.034180	1,500	51
5/16 x 11 1/2	0.312500	1.500000	11.500000	5.390625	0.037435	2,028,916	75,952
5/16 x 8 3/4	0.312500	1.500000	8.750000	4.101563	0.028483		0
5/16x13 1/2	0.312500	1.500000	13.500000	6.328125	0.043945	457,173	20,091
5/16 x 17 1/4	0.312500	1.500000	17.250000	8.085938	0.056152	79,270	4,451
5/16 x 17 1/2	0.312500	1.500000	17.500000	8.203125	0.056966		0
1/2 x 10 1/2	0.500000	1.500000	10.500000	7.875000	0.054688	768	
1/2 x 13 3/4	0.500000	1.500000	13.750000	10.312500	0.071615		0
1/2 x 13 1/2	0.500000	1.500000	13.500000	10.125000	0.070313	2,100,854	147,716
11/16 x 11 1/2	0.687500	1.500000	11.500000	11.859375	0.082357	760,238	62,611
11/16 x 13 1/2	0.687500	1.500000	13.500000	13.921875	0.096680	312,009	30,165
						<u>5,821,978</u>	<u>343,550</u>

Veneer

1.7x23/8x173/8	0.066929	2.375000	17.375000	2.761873	0.019180	4,751,508	91,132
1.7x23/8x193/4	0.066929	2.375000	19.750000	3.139395	0.021801		0
1.7x2 3/8x19 3/8	0.066929	2.375000	19.375000	3.079786	0.021387	1,126,899	24,101
1.7x2 3/8x 23 1/8	0.066929	2.375000	23.125000	3.675874	0.025527		0
1.7x43/8x173/8	0.066929	4.375000	17.375000	5.087660	0.035331	328,000	11,589
3mmx2 3/8x19 3/8	0.118110	2.375000	19.375000	5.434916	0.037742	52,150	1,968
3mmx3 1/4 x16 11/16	0.118110	3.250000	16.687500	6.405635	0.044484	1,172,184	52,143
3mmx3 1/4 x17 1/2	0.118110	3.250000	17.500000	6.717520	0.046649		0
3mmx3 1/4 x21	0.118110	3.250000	21.000000	8.061024	0.055979	1,574,367	88,132
3mmx3 3/8x1611/16	0.118110	2.375000	16.687500	4.681041	0.032507		0
3mmx 4 1/4x16 11/16	0.118110	4.250000	16.687500	8.376599	0.058171	1,140,892	66,367
3mmx 4 1/2x16 11/16	0.118110	4.500000	16.687500	8.869341	0.061593	40,000	2,464
3mmx5x20 11/16	0.118110	2.375000	20.687500	5.803088	0.040299		0
3mmx5x21	0.118110	2.375000	21.000000	5.890748	0.040908	241,060	9,861
2mmx4 3/4x16 11/16	0.078740	4.750000	16.687500	6.241388	0.043343	101,168	4,385
2mmx5x1611/16	0.078740	5.000000	16.687500	6.569882	0.045624	682,400	31,134
1/4 x 4 1/2 x 13	0.250000	4.500000	13.000000	14.625000	0.101563		0
1/4 x 4 1/2x17 1/2	0.250000	4.500000	17.500000	19.687500	0.136719	153,600	21,000
1/8 x 3 1/8x21	0.125000	3.125000	21.000000	8.203125	0.056966		0
1/10 x3 1/4 x21	0.100000	3.250000	21.000000	6.825000	0.047396	57,900	2,744
1/10 x 5x21	0.100000	5.000000	21.000000	10.500000	0.072917	57,900	4,222
						<u>11,480,028</u>	<u>411,242</u>

754,792

Inches to MM factor

25.4

TKV Containers, Inc.
Wood Material Process Rate
2004

	Quantity <u>each</u>	Board ft. <u>total</u>
<u>Cleats</u>	4,630,245	299,635
<u>Veneer</u>	9,855,510	334,008
		<u><u>633,643</u></u>

154 days of production

110 covers

44 wraps

TKV Containers

Wood Material - Pad & Cover Production
2004

<u>Cleats</u>	<u>Dimension in inches</u>			<u>Cubic inches</u> <u>each</u>	<u>Board ft.</u> <u>each</u>	<u>Quantity</u> <u>each</u>	<u>Board ft.</u> <u>total</u>
5/16 x 8 3/4	0.312500	1.500000	8.750000	4.101563	0.028483	10,000	285
5/16 x 9 1/2	0.312500	1.500000	9.500000	4.453125	0.030924		0
5/16 x 10 1/2	0.312500	1.500000	10.500000	4.921875	0.034180	231,199	7,902
5/16 x 11 1/2	0.312500	1.500000	11.500000	5.390625	0.037435	843,658	31,582
5/16 x 8 3/4	0.312500	1.500000	8.750000	4.101563	0.028483	2,000	57
5/16x13 1/2	0.312500	1.500000	13.500000	6.328125	0.043945	308,257	13,546
5/16 x 17 1/4	0.312500	1.500000	17.250000	8.085938	0.056152	471,640	26,484
5/16 x 17 1/2	0.312500	1.500000	17.500000	8.203125	0.056966	48,017	2,735
1/2 x 10 1/2	0.500000	1.500000	10.500000	7.875000	0.054688		
1/2 x 13 3/4	0.500000	1.500000	13.750000	10.312500	0.071615		0
1/2 x 13 1/2	0.500000	1.500000	13.500000	10.125000	0.070313	1,361,317	95,718
11/16 x 11 1/2	0.687500	1.500000	11.500000	11.859375	0.082357	669,858	55,167
11/16 x 13 1/2	0.687500	1.500000	13.500000	13.921875	0.096680	684,299	66,158
						4,630,245	299,635
<u>Veneer</u>							
1.7x23/8x173/8	0.066929	2.375000	17.375000	2.761873	0.019180	4,609,116	88,401
1.7x23/8x193/4	0.066929	2.375000	19.750000	3.139395	0.021801		0
1.7x2 3/8x19 3/8	0.066929	2.375000	19.375000	3.079786	0.021387	390,470	8,351
1.7x2 3/8x 23 1/8	0.066929	2.375000	23.125000	3.675874	0.025527		0
1.7x43/8x173/8	0.066929	4.375000	17.375000	5.087660	0.035331		0
3mmx1 1/2x15 1/8	0.118110	1.500000	15.125000	2.679626	0.018609	15,000	279
3mmx1 1/2x11 1/2	0.118110	1.500000	11.500000	2.037402	0.014149	18,000	255
3mmx1 1/2x13 1/8	0.118110	1.500000	13.125000	2.325295	0.016148	3,000	48
3mmx1 1/2x15 1/8	0.118110	1.500000	15.125000	2.679626	0.018609	15,000	279
3mmx2 3/8x19 3/4	0.118110	2.375000	19.750000	5.540108	0.038473		0
3mmx3 1/4 x16 11/16	0.118110	3.250000	16.687500	6.405635	0.044484	135,000	6,005
3mmx3 1/4 x17 1/2	0.118110	3.250000	17.500000	6.717520	0.046649	17,000	793
3mmx3 1/4 x21	0.118110	3.250000	21.000000	8.061024	0.055979	2,200,632	123,190
3mmx3 3/8x1611/16	0.118110	2.375000	16.687500	4.681041	0.032507		0
3mmx 4 1/4x16 11/16	0.118110	4.250000	16.687500	8.376599	0.058171	135,000	7,853
3mmx5x20 11/16	0.118110	2.375000	20.687500	5.803088	0.040299	81,900	3,301
3mmx5x21	0.118110	2.375000	21.000000	5.890748	0.040908	771,630	31,566
2.5mmx2 3/8x23 1/8	0.098425	4.750000	16.062500	7.509535	0.052150	575,642	30,019
2mmx2 3/8x16 11/16	0.078740	2.375000	16.687500	3.120694	0.021671	22,480	487
2mmx2 3/8x23 1/8	0.078740	2.375000	23.062500	4.312869	0.029950	324,000	9,704
2mmx4 3/4x16 11/16	0.078740	4.750000	16.687500	6.241388	0.043343	541,640	23,476
1/8 x 3 1/8x21	0.125000	3.125000	21.000000	8.203125	0.056966		0
1/10 x 5x21	0.100000	5.000000	21.000000	10.500000	0.072917		0
						9,855,510	334,008
							<u>633,643</u>

Inches to MM factor

25.4

Attn Vanesa Gonzalez

fax: 230-6061

From Lyle W. Eng

RE: Project # C-1074594

1) Adhesive usage

2005 63,735 lbs

2006 36,368 lbs

2007 15,451 lbs

2) Natural Gas usage (in Therms)

2005 4,194

2006 1,848

2007 1,531

Thank you,

hsh

(559) 289-3143

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 9.545 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

12/19/03

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 33 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,206	61,233	27	1.349293	36 Therms

Charges

10/31/2003 - 11/06/2003

Gas Charges \$9.58
Net Charges \$9.5

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.62104 / therm
Public Purpose Program Surcharge \$0.19 (\$0.0253 per therm)

Charges

11/07/2003 - 12/02/2003

Gas Charges \$36.37
Net Charges \$36.3

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.63914 / therm
Public Purpose Program Surcharge \$0.72 (\$0.0253 per therm)

TOTAL CHARGES

\$45.9

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	33	36	1.1
Last Year	34	0	0.0

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID #: 0137186045 LT#7332,7333,7334,7350
Rate Schedule: OL1 Outdoor Area Lighting Service
Billing Days: 33 days

Charges

11/07/2003 - 12/09/2003

Electric Charges \$55.65
Energy Surcharge (ES) 356.40000 Kwh @ \$0.01000 3.56
ES: Summer/Winter 356.40000 Kwh @ \$0.04551 16.22
Net Charges \$75.43

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

Generation	\$92.98
Transmission	18.65
Distribution	1.50-
Public Purpose Programs	2.07
Nuclear Decommissioning	0.22
DWR Bond Charge	2.63

Taxes

Energy Commission Tax \$0.1

Time of Use Detail

Season: Summer	Energy
Peak	50 @ \$0.08773
Partial-Peak	182 @ \$0.05810
Off-Peak	361 @ \$0.05059
Season: Summer	Demand
Peak	161 @ \$13.35000
Partial-Peak	163 @ \$3.70000
Off-Peak	163 @ \$2.55000

TOTAL CHARGES

\$3,340.2

Adjustments

DWR Credit \$1,569.4

11/21/03

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	29	17,200	593.1
Last Year	29	26,880	926.9

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 9.545 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	60,742	61,019	277	1.360838	377 Therms

Charges

09/03/2003 - 09/07/2003
Gas Charges \$58.04
Net Charges \$58.04

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.59787 / therm
Public Purpose Program Surcharge \$1.64 (\$0.0253 per therm)

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 9.545 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,019	61,206	187	1.357852	254 Therms

Charges

10/02/2003 - 10/06/2003

Gas Charges \$37.79
Net Charges \$37.79

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.55145 / therm
Public Purpose Program Surcharge \$1.11 (\$0.0253 per therm)

Charges

10/07/2003 - 10/30/2003

Gas Charges \$196.05
Net Charges \$196.05

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.62104 / therm
Public Purpose Program Surcharge \$5.32 (\$0.0253 per therm)

TOTAL CHARGES

\$233.84

San

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	254	8.8
Last Year	28	0	0.0

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 29 days

Charges

10/09/2003 - 11/06/2003

Electric Charges \$55.65
Energy Surcharge (ES) 313.20000 Kwh @ \$0.01000 3.13
ES: Summer/Winter 313.20000 Kwh @ \$0.04551 14.25
Net Charges \$73.03



TKV CONTAINERS INC

Charges

09/08/2003 - 10/01/2003

Gas Charges \$264.16
Net Charges \$264.16

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.55145 / therm
Public Purpose Program Surcharge \$7.89 (\$0.0253 per therm)

TOTAL CHARGES

\$322.2

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	377	13.0
Last Year	29	682	23.5

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 29 days

Charges

09/10/2003 - 09/30/2003

Electric Charges \$40.30
Energy Surcharge (ES) 226.80000 Kwh @ \$0.01000 2.27
ES: Summer/Winter 226.80000 Kwh @ \$0.04551 10.32
Net Charges \$52.89

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Generation	\$20.42
Transmission	0.49
Distribution	29.87
Public Purpose Programs	0.84
Nuclear Decommissioning	0.11
DWR Bond Charge	1.16

Taxes

Energy Commission Tax \$0.05

Charges

10/01/2003 - 10/08/2003

Electric Charges \$15.35
Energy Surcharge (ES) 86.40000 Kwh @ \$0.01000 0.86
ES: Summer/Winter 86.40000 Kwh @ \$0.04551 3.93
Net Charges \$20.14

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.



TKV CONTAINERS INC

Generation	\$1,608.72
Transmission	430.58
Distribution	1,138.45
Public Purpose Programs	59.35
Nuclear Decommissioning	6.10
DWR Bond Charge	86.99



Taxes

Energy Commission Tax \$3.35

Time of Use Detail

Season: Summer	Energy
Peak	2,678 @ \$0.08773
Partial-Peak	3,675 @ \$0.05810
Off-Peak	10,605 @ \$0.05059
Season: Summer	Demand
Peak	156 @ \$13.35000
Partial-Peak	169 @ \$3.70000
Off-Peak	201 @ \$2.55000

TOTAL CHARGES

\$5,079.76

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	32	25,840	807.5
Last Year	32	55,360	1,730.0

Rotating outage blocks are subject to change without advance notice due to operational conditions.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 9.353 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 32 days

9/26/03

<u>Serial</u>	<u>Meter #</u>	<u>Prior Meter Read</u>	<u>Current Meter Read</u>	<u>Difference</u>	<u>Multiplier</u>	<u>Usage</u>
C	35621542	60,509	60,742	233	1.363625	318 Therms

Charges

08/02/2003 - 09/02/2003
Gas Charges
Net Charges

\$287.31
\$287.31

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.59787 / therm
Public Purpose Program Surcharge \$8.05 (\$0.0253 per therm)

TOTAL CHARGES

\$287.31

TKV CONTAINERS INC

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	59,973	60,509	536	1.363492	731 Therms

Charges

07/04/2003 - 07/07/2003

Gas Charges	\$83.69	
Net Charges		\$83.6

*PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.55112 / therm
Public Purpose Program Surcharge \$2.54 (\$0.02524 per therm)*

Charges

07/08/2003 - 07/31/2003

Gas Charges	\$492.87	
Net Charges		\$492.8

*PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.53584 / therm
Public Purpose Program Surcharge \$15.27 (\$0.02524 per therm)*

Charges

08/01/2003

Gas Charges	\$22.10	
Net Charges		\$22.1

*PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.59787 / therm
Public Purpose Program Surcharge \$0.64 (\$0.02524 per therm)*

TOTAL CHARGES

\$598.6

9/5/03

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	731	25.2
Last Year	30	1,136	37.9

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 29 days

Charges

07/11/2003 - 08/08/2003

Electric Charges		\$55.65	
Energy Surcharge (ES)	313.20000 Kwh @ \$0.01000	3.13	
ES: Summer/Winter	313.20000 Kwh @ \$0.04551	14.25	
Net Charges			\$73.03

TKV CONTAINERS INC

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 30 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	59,587	59,973	386	1.364819	527 Therms

Charges

06/04/2003 - 06/05/2003

Gas Charges	\$25.99	
Net Charges		\$25.99

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.45324 / therm
Public Purpose Program Surcharge \$0.89 (\$0.02524 per therm)

Charges

06/06/2003 - 07/03/2003

Gas Charges	\$411.97	
Net Charges		\$411.97

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.55112 / therm
Public Purpose Program Surcharge \$12.41 (\$0.02524 per therm)

TOTAL CHARGES

\$437.96

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	30	527	17.6
Last Year	29	949	32.7

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 30 days

Charges

06/11/2003 - 07/10/2003

Electric Charges		\$55.65
Energy Surcharge (ES)	324.00000 Kwh @ \$0.01000	3.24
ES: Summer/Winter	324.00000 Kwh @ \$0.04551	14.75
Net Charges		\$73.64

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

8/15/03

TKV CONTAINERS INC

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 33 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	58,594	59,587	993	1.356194	1,347 Therms

Charges

05/02/2003 - 05/06/2003

Gas Charges	\$153.38	
Net Charges		\$153.38

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.47936 / therm
Public Purpose Program Surcharge \$5.15 (\$0.02524 per therm)

Charges

05/07/2003 - 06/03/2003

Gas Charges	\$829.13	
Net Charges		\$829.13

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.45324 / therm
Public Purpose Program Surcharge \$28.85 (\$0.02524 per therm)

TOTAL CHARGES

\$982.51

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	33	1,347	40.8
Last Year	31	1,220	39.4

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 32 days

Charges

05/10/2003 - 06/10/2003

Electric Charges			\$55.65
Energy Surcharge (ES)	345.60000 Kwh @	\$0.01000	3.46
ES: Summer/Winter	345.60000 Kwh @	\$0.04551	15.73
Net Charges			\$74.84

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

7/14/03

TKV CONTAINERS INC

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	57,999	58,594	595	1.344251	800 Therms

Charges

04/03/2003 - 04/06/2003

Gas Charges	\$104.58	
Net Charges		\$104.58

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.67031 / therm
Public Purpose Program Surcharge \$2.79 (\$0.02524 per therm)

Charges

04/07/2003 - 05/01/2003

Gas Charges	\$521.88	
Net Charges		\$521.88

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.47936 / therm
Public Purpose Program Surcharge \$17.41 (\$0.02524 per therm)

TOTAL CHARGES

\$626.46

6/6/03

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	800	27.6
Last Year	31	0	0.0

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 30 days

Charges

04/10/2003 - 05/09/2003

Electric Charges		\$55.65
Energy Surcharge (ES)	324.00000 Kwh @ \$0.01000	3.24
ES: Summer/Winter	324.00000 Kwh @ \$0.04551	14.75
Net Charges		\$73.64

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

Generation	\$38.57
Transmission	12.30
Distribution	22.84
Public Purpose Programs	1.41
Nuclear Decommissioning	0.14
DWR Bond Charge	2.07

Taxes

Energy Commission Tax	\$0.08
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Time of Use Detail

5/2/03

Season: Winter	Energy
Peak	
Partial-Peak	232 @ \$0.06392
Off-Peak	171 @ \$0.05038
Season: Winter	Demand
Peak	
Partial-Peak	70 @ \$3.65000
Off-Peak	70 @ \$2.55000

TOTAL CHARGES \$1,122.34

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	29	5,840	201.4
Last Year	30	6,800	226.7

Rotating outage blocks are subject to change without advance notice due to operational conditions.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 10.524 cents per kWh for each kWh it provides.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	57,999	57,999	0	0.000000	0 Therms

Charges

03/05/2003 - 03/06/2003	
Gas Charges	\$0.70
Net Charges	\$0.70

Charges

03/07/2003 - 04/02/2003	
Gas Charges	\$9.38
Net Charges	\$9.38

TOTAL CHARGES \$10.08

TKV CONTAINERS INC

Public Purpose Program Surcharge \$3.22 (\$0.02524 per therm)

TOTAL CHARGES

\$151.4

4/14/03

Gas

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	32	157	4.9
Last Year	31	0	0.0

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 32 days

Charges

02/08/2003 - 02/28/2003

Electric Charges			\$36.52
Energy Surcharge (ES)	226.80000 Kwh @	\$0.01000	2.27
ES: Summer/Winter	226.80000 Kwh @	\$0.04551	10.32
Net Charges			\$49.1

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Electric Energy Charge	\$0.02327/Kwh	\$5.28
Transmission		0.35
Distribution		26.09
Public Purpose Programs		1.27
Nuclear Decommissioning		0.11
Competition Transition Charge (CTC)		3.42
Energy Surcharges		12.59

Taxes

Energy Commission Tax \$0.00

Charges

03/01/2003 - 03/11/2003

Electric Charges			\$19.13
Energy Surcharge (ES)	118.80000 Kwh @	\$0.01000	1.19
ES: Summer/Winter	118.80000 Kwh @	\$0.04551	5.41
Net Charges			\$25.73

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Electric Energy Charge	\$0.02327/Kwh	\$2.76
Transmission		0.18
Distribution		13.67
Public Purpose Programs		0.44
Nuclear Decommissioning		0.06
Competition Transition Charge (CTC)		2.02
Energy Surcharges		6.60

Taxes

Energy Commission Tax \$0.02



TKV CONTAINERS INC

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 34 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	57,878	57,878	0	0.000000	0 Therms Est

Charges

10/31/2002 - 11/06/2002

Gas Charges \$2.43
Net Charges \$2.43

Charges

11/07/2002 - 12/03/2002

Gas Charges \$9.39
Net Charges \$9.39

TOTAL CHARGES

\$11.82

5/16/03

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 30 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	57,878	57,880	2	1.346573	3 Therms Est

Charges

12/04/2002 - 12/05/2002

Gas Charges \$0.86
Net Charges \$0.86

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.49653 / therm

Charges

12/06/2002 - 12/31/2002

Gas Charges \$11.27
Net Charges \$11.27

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.5451 / therm
Public Purpose Program Surcharge \$0.04 (\$0.01559 per therm)

Charges

01/01/2003 - 01/02/2003

Gas Charges \$0.88
Net Charges \$0.88

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.57867 / therm
Public Purpose Program Surcharge \$0.01 (\$0.02524 per therm)

TOTAL CHARGES

\$13.01

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

TKV CONTAINERS INC

Taxes

Energy Commission Tax

\$1.0

Time of Use Detail

Season: Winter	Energy
Peak	
Partial-Peak	1,275 @ \$0.10185
Off-Peak	2,100 @ \$0.08154
Season: Winter	Demand
Peak	
Partial-Peak	22 @ \$3.62000
Off-Peak	22 @ \$2.52000

TOTAL CHARGES

\$537.0

2004

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	32	3,600	112.5
Last Year	33	8,400	254.5

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.620 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 32 days

<u>Serial</u>	<u>Meter #</u>	<u>Prior Meter Read</u>	<u>Current Meter Read</u>	<u>Difference</u>	<u>Multiplier</u>	<u>Usage</u>
C	35621542	64,026	64,026	0	0.000000	0 Therms

Charges

10/30/2004 - 10/31/2004

Gas Charges	\$0.69	
Net Charges		\$0.69

Charges

11/01/2004 - 11/30/2004

Gas Charges	\$10.43	
Net Charges		\$10.43

TOTAL CHARGES

\$11.12

TKY CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 28 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	62,945	63,471	526	1.354867	713 Therms

Charges

08/04/2004 - 08/05/2004

Gas Charges \$38.94
Net Charges \$38.9

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.46413 / therm
Public Purpose Program Surcharge \$1.33 (\$0.02617 per therm)

Charges

08/06/2004 - 08/31/2004

Gas Charges \$603.86
Net Charges \$603.8

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.61402 / therm
Public Purpose Program Surcharge \$17.33 (\$0.02617 per therm)

TOTAL CHARGES

\$642.8

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	28	713	25.5
Last Year	32	318	9.9

MAPLE AND HOME AVES
FRESNO CA 93702

Rotating Outage Block 4Q

ELECTRIC ACCOUNT DETAIL

Service ID #: 0137186045 LT#7332,7333,7334,7350
Rate Schedule: OL1 Outdoor Area Lighting Service
Billing Days: 30 days

Charges

08/10/2004 - 08/31/2004

Electric Charges \$40.81
Energy Surcharge (ES) 237.60000 Kwh @ \$0.01000 2.38
ES: Summer/Winter 237.60000 Kwh @ \$0.01976 4.69
Net Charges \$47.88

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

Generation	\$269.12
Transmission	68.19
Distribution	45.21
Public Purpose Programs	10.37
Nuclear Decommissioning	0.59
DWR Bond Charge	11.97
Ongoing CTC	22.14
Regulatory Asset	14.50

Taxes

Energy Commission Tax \$0.73

Time of Use Detail

Season: Summer	Energy
Peak	360 @ \$0.08773
Partial-Peak	586 @ \$0.05810
Off-Peak	1,482 @ \$0.05059
Season: Summer	Demand
Peak	184 @ \$13.23000
Partial-Peak	186 @ \$3.66000
Off-Peak	186 @ \$2.51000

TOTAL CHARGES

\$5,018.60

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	34	27,520	809.4
Last Year	29	36,080	1,244.1

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 34 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	62,457	62,945	488	1.356194	662 Therms

Charges

07/01/2004 - 08/03/2004

Gas Charges \$509.58
Net Charges \$509.58

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.46413 / therm
Public Purpose Program Surcharge \$17.32 (\$0.02617 per therm)

gas

TKV CONTAINERS INC

Generation	\$1,266.18
Transmission	325.69
Distribution	393.48
Public Purpose Programs	49.47
Nuclear Decommissioning	2.79
DWR Bond Charge	57.11

Taxes

Energy Commission Tax

\$3.

Time of Use Detail

Season: Summer	Energy
Peak	1,274 @ \$0.08773
Partial-Peak	3,360 @ \$0.05810
Off-Peak	6,952 @ \$0.05059

Season: Summer	Demand
Peak	132 @ \$13.23000
Partial-Peak	183 @ \$3.66000
Off-Peak	184 @ \$2.51000

7/30/04

Elec

TOTAL CHARGES

\$4,350.6

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	29	24,000	827.6
Last Year	30	23,600	786.7

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID #: 0137186040 BOX FACTORY
Rate Schedule: GNR1 Gas Service to Small Commercial Customers
Billing Days: 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,736	62,457	721	1.355862	978 Therms

Charges

06/02/2004 - 06/06/2004

Gas Charges

\$117.35

Net Charges

\$117.35

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.42994 / therm
Public Purpose Program Surcharge \$4.41 (\$0.02617 per therm)

TKV CONTAINERS INC

Charges

06/07/2004 - 06/30/2004

Gas Charges

\$621.62

Net Charges

\$621.62

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.50202 / therm
Public Purpose Program Surcharge \$21.18 (\$0.02617 per therm)

gas

TOTAL CHARGES

\$738.97

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	978	33.7
Last Year	30	527	17.6

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 30 days

Charges

06/10/2004 - 06/16/2004

Electric Charges

\$12.99

Energy Surcharge (ES)

75.60000 Kwh @ \$0.01000

0.76

ES: Summer/Winter

75.60000 Kwh @ \$0.02017

1.52

Net Charges

\$15.27

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Generation	\$4.68
Transmission	0.32
Distribution	9.58
Public Purpose Programs	0.28
Nuclear Decommissioning	0.04
DWR Bond Charge	0.37

Taxes

Energy Commission Tax

\$0.02

Charges

06/17/2004 - 07/09/2004

Electric Charges

\$42.67

Energy Surcharge (ES)

248.40000 Kwh @ \$0.01000

2.48

ES: Summer/Winter

248.40000 Kwh @ \$0.01976

4.91

Net Charges

\$50.06

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

774-N MAPLE AVE
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID #: 0137186035 WOOD PRODUCTS
Rate Schedule: E19S Medium General Demand-Metered TOU Service
Billing Days: 32 days

Serial	Rotating Outage Blk	Meter #	Prior Meter Read	Current Meter Read	Difference	Meter Constant	Usage
C	4Q	R28603	2,542	2,704	162	80	12,960 Kwh

Charges

05/01/2004 - 06/01/2004

Electric Charges		\$1,900.08
Energy Surcharge-S.(ES)	12,960.00000 Kwh @ \$0.01000	129.60
ES: Summer Peak	2,000.00000 Kwh @ \$0.06164	123.28
ES: Summer Partial-Peak	3,280.00000 Kwh @ \$0.02807	92.07
ES: Summer Off-Peak	7,680.00000 Kwh @ \$0.02128	163.43
Net Charges		\$2,408.46

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Generation	\$1,917.48
Transmission	593.61
Distribution	216.54-
Public Purpose Programs	45.36
Nuclear Decommissioning	4.66
DWR Bond Charge	63.89

Taxes

Energy Commission Tax	\$3.8
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Time of Use Detail

Season: Summer	Energy
Peak	2,000 @ \$0.08773
Partial-Peak	3,280 @ \$0.05810
Off-Peak	7,680 @ \$0.05059
Season: Summer	Demand
Peak	132 @ \$13.35000
Partial-Peak	154 @ \$3.70000
Off-Peak	161 @ \$2.55000

TOTAL CHARGES

\$2,412.3

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	32	12,960	405.0
Last Year	33	31,440	952.7

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

6/25/04

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 32 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,461	61,736	275	1.354070	372 Therms

Charges			
X	05/01/2004 - 06/01/2004		
	Gas Charges		\$268.10
	Net Charges		\$268.10

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.42994 / therm
Public Purpose Program Surcharge \$9.74 (\$0.02617 per therm)

TOTAL CHARGES \$268.10

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	32	372	11.6
Last Year	33	1,347	40.8

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 33 days

Charges				
X	05/08/2004 - 06/09/2004			
	Electric Charges			\$55.65
	Energy Surcharge (ES)	356.40000 Kwh @	\$0.01000	3.56
	ES: Summer/Winter	356.40000 Kwh @	\$0.02017	7.19
	Net Charges			\$66.40

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

Generation	\$22.08
Transmission	1.49
Distribution	39.58
Public Purpose Programs	1.32
Nuclear Decommissioning	0.17
DWR Bond Charge	1.76

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,233	61,461	228	1.346905	307 Therms

Charges

04/02/2004 - 04/06/2004

Gas Charges \$37.15
Net Charges \$37.15

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.40749 / therm
Public Purpose Program Surcharge \$1.39 (\$0.02617 per therm)

Charges

04/07/2004 - 04/30/2004

Gas Charges \$179.08
Net Charges \$179.08

PG&E's Gas Procurement Cost (Rate Schedule G-CP) is \$0.4104 / therm
Public Purpose Program Surcharge \$6.65 (\$0.02617 per therm)

TOTAL CHARGES

\$216.23

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	307	10.6
Last Year	29	800	27.6

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 29 days

Charges

04/09/2004 - 05/07/2004

Electric Charges \$55.65
Energy Surcharge (ES) 313.20000 Kwh @ \$0.01000 3.13
ES: Summer/Winter 313.20000 Kwh @ \$0.02017 6.32
Net Charges \$65.10

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 30 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,233	61,233	0	0.000000	0 Therms

Charges

03/03/2004 - 03/04/2004

Gas Charges
Net Charges

\$0.70
\$0.70

Charges

03/05/2004 - 04/01/2004

Gas Charges
Net Charges

\$9.73
\$9.73

TOTAL CHARGES

\$10.43

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	30	0	0.0
Last Year	29	0	0.0

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 29 days

Charges

03/11/2004 - 04/08/2004

Electric Charges
Energy Surcharge (ES)
ES: Summer/Winter
Net Charges

313.20000 Kwh @ \$0.01000
313.20000 Kwh @ \$0.02017

\$55.65
3.13
6.32

\$65.10

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV CONTAINERS INC

Taxes

Energy Commission Tax

\$0.1

Time of Use Detail

Season: Winter	Energy
Peak	
Partial-Peak	165 @ \$0.06392
Off-Peak	185 @ \$0.05038
Season: Winter	Demand
Peak	
Partial-Peak	70 @ \$3.65000
Off-Peak	190 @ \$2.55000

TOTAL CHARGES

\$1,393.37

4/19/04

Usage Comparison	Days Billed	Kwh Billed	Kwh per Day
This Year	32	5,600	175.0
Last Year	32	8,560	267.5

Rotating outage blocks are subject to change without advance notice due to operational conditions.

The rates shown above are applicable to bundled service customers. Direct access customers pay only a portion of these rates. Please see the appropriate rate schedule for the charges applicable to direct access.

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 7.910 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 32 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,233	61,233	0	0.000000	0 Therms

Charges

01/31/2004 - 02/05/2004

Gas Charges \$2.09
Net Charges \$2.09

Charges

02/06/2004 - 03/02/2004

Gas Charges \$9.04
Net Charges \$9.04

TOTAL CHARGES

\$11.13

TKV CONTAINERS INC

Generation includes charges for the portion of your energy usage provided by the Department of Water Resources (DWR) and is being collected by PG&E as an agent for DWR. DWR is collecting 9.545 cents per kWh from bundled customers for each kWh it provides plus the Power Charge component of the Direct Access Cost Responsibility Surcharge from direct access customers.

774 N MAPLE AVE
FRESNO CA 93702

GAS ACCOUNT DETAIL

Service ID # : 0137186040 BOX FACTORY
Rate Schedule : GNR1 Gas Service to Small Commercial Customers
Billing Days : 29 days

Serial	Meter #	Prior Meter Read	Current Meter Read	Difference	Multiplier	Usage
C	35621542	61,233	61,233	0	0.000000	0 Therms
Charges						
12/03/2003 - 12/04/2003						
Gas Charges						\$0.70
Net Charges						\$0.70
Charges						
12/05/2003 - 12/31/2003						
Gas Charges						\$9.39
Net Charges						\$9.39
TOTAL CHARGES						\$10.09

Usage Comparison	Days Billed	Therms Billed	Therms per Day
This Year	29	0	0.0
Last Year	30	3	0.1

MAPLE AND HOME AVES
FRESNO CA 93702

ELECTRIC ACCOUNT DETAIL

Service ID # : 0137186045 LT#7332,7333,7334,7350
Rate Schedule : OL1 Outdoor Area Lighting Service
Billing Days : 30 days

Charges			
12/10/2003 - 12/31/2003			
Electric Charges			\$40.81
Energy Surcharge (ES)	237.60000 Kwh @	\$0.01000	2.38
ES: Summer/Winter	237.60000 Kwh @	\$0.04551	10.81
Net Charges			\$54.00

The net charges shown above include the following component(s). Please see definitions on Page 2 of the bill.

TKV Containers, Inc
Spectrabond Usage
2003 - 2007

2003	72,812
2004	58,494
2005	63,058
2006	35,307
2007	13,946

***usage reported in pounds

Appendix C

Baseline Period Determination

Baseline Period Determination

Seasonal Source (Adhesive Usage)					
Season	Throughput (bales/year)	2-Year Block Differences vs NSO	3-Year Block Differences vs NSO	4-Year Block Differences vs NSO	5-Year Block Difference vs NSO
2003	72,812				
2004	58,496	16,282			
2005	63,735	11,743	15,642		
2006	36,368	679	3,494	8,480	
2007	15,451	23,463	10,854	5,860	0
NSO Average	49,372				

Baseline Period Determination

Seasonal Source (Wood Processed)					
Season	Throughput (bales/year)	2-Year Block Differences vs NSO	3-Year Block Differences vs NSO	4-Year Block Differences vs NSO	5-Year Block Difference vs NSO
2003	754,792				
2004	633,643	325,689			
2005	315,359	105,973	199,403		
2006	39,842	190,928	38,914	67,381	
2007	99,005	299,105	217,126	96,566	0
NSO Average	368,528				

Appendix D

Draft ERC Certificates

C-1015-1, C-1015-2, C-1015-3, C-1015-4, and C-1015-5

San Joaquin Valley
Air Pollution Control District

Central Regional Office • 1990 E. Gettysburg Ave. • Fresno, CA 93726

**Emission Reduction Credit Certificate
C-1015-1**

ISSUED TO: TKV CONTAINERS, INC.
ISSUED DATE: <DRAFT>
LOCATION OF REDUCTION: 4582 E HARVEY AVE
FRESNO, CA 93702

For VOC Reduction In The Amount Of:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
None	83 lbs	83 lbs	None

Conditions Attached

Method Of Reduction

- Shutdown of Entire Stationary Source
 Shutdown of Emissions Units
 Other

Use of these credits outside the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) is not allowed without express written authorization by the SJVUAPCD.

Seyed Sadredin, Executive Director / APCO

DRAFT

David Warner, Director of Permit Services

San Joaquin Valley
Air Pollution Control District

Central Regional Office • 1990 E. Gettysburg Ave. • Fresno, CA 93726

Emission Reduction Credit Certificate
C-1015-2

ISSUED TO: TKV CONTAINERS, INC.
ISSUED DATE: <DRAFT>
LOCATION OF REDUCTION: 4582 E HARVEY AVE
FRESNO, CA 93702

For NOx Reduction In The Amount Of:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
None	13 lbs	14 lbs	None

Conditions Attached

Method Of Reduction

- Shutdown of Entire Stationary Source
 Shutdown of Emissions Units
 Other

Use of these credits outside the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) is not allowed without express written authorization by the SJVUAPCD.

Seyed Sadredin, Executive Director / APCO

DRAFT

David Warner, Director of Permit Services

San Joaquin Valley
Air Pollution Control District

Central Regional Office • 1990 E. Gettysburg Ave. • Fresno, CA 93726

Emission Reduction Credit Certificate
C-1015-3

ISSUED TO: TKV CONTAINERS, INC.
ISSUED DATE: <DRAFT>
LOCATION OF REDUCTION: 4582 E HARVEY AVE
FRESNO, CA 93702

For CO Reduction In The Amount Of:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
None	12 lbs	12 lbs	None

Conditions Attached

Method Of Reduction

- Shutdown of Entire Stationary Source
 Shutdown of Emissions Units
 Other

Use of these credits outside the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) is not allowed without express written authorization by the SJVUAPCD.

Seyed Sadredin, Executive Director / APCO

DRAFT

David Warner, Director of Permit Services

San Joaquin Valley
Air Pollution Control District

Central Regional Office • 1990 E. Gettysburg Ave. • Fresno, CA 93726

Emission Reduction Credit Certificate
C-1015-4

ISSUED TO: TKV CONTAINERS, INC.
ISSUED DATE: <DRAFT>
LOCATION OF REDUCTION: 4582 E HARVEY AVE
FRESNO, CA 93702

For PM10 Reduction In The Amount Of:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
None	349 lbs	349 lbs	None

Conditions Attached

Method Of Reduction

- Shutdown of Entire Stationary Source
 Shutdown of Emissions Units
 Other

Use of these credits outside the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) is not allowed without express written authorization by the SJVUAPCD.

Seyed Sadredin, Executive Director / APCO

DRAFT

David Warner, Director of Permit Services

San Joaquin Valley
Air Pollution Control District

Central Regional Office • 1990 E. Gettysburg Ave. • Fresno, CA 93726

Emission Reduction Credit Certificate
C-1015-5

ISSUED TO: TKV CONTAINERS, INC.
ISSUED DATE: <DRAFT>
LOCATION OF REDUCTION: 4582 E HARVEY AVE
FRESNO, CA 93702

For SOx Reduction In The Amount Of:

Quarter 1	Quarter 2	Quarter 3	Quarter 4
None	None	1 lbs	None

Conditions Attached

Method Of Reduction

- Shutdown of Entire Stationary Source
 Shutdown of Emissions Units
 Other

Use of these credits outside the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) is not allowed without express written authorization by the SJVUAPCD.

Seyed Sadredin, Executive Director / APCO

DRAFT

David Warner, Director of Permit Services