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California Air Resources Board  
Low Carbon Fuel Standard  
1001 I Street  
Sacramento, CA 95814

**RE: LCFS pathway application No. B0458 - Neste Oyj; comments from Ms. Florencia Goren/Beta Analytic**

We would like to thank Ms. Goren for commenting on the pathway application and noting that Beta Analytic offers C14 laboratory testing services. First and foremost we want to clarify that the pathway application No. B0458 is not for co-processed RD and SAF. The application is for fully renewable fuels without any kind of commingling with fossil feedstock or products during the processing of the feedstock, intermediate or final products.

In Porvoo, Finland Neste's dedicated renewable diesel production facility is integrated with our conventional oil refinery. The integration is however limited to electricity distribution grid and steam & fuel gas networks. The production sites also share a tank terminal and a jetty used to load and discharge feedstocks and final products. There are dedicated tanks for the renewable feedstocks and final products.

The term mass balance is used in the pathway description to mean feedstock to product yield on mass basis. Whereas energy balance refers to inputs vs outputs on an energy basis. As noted above; all feedstocks and final products are fully renewable. This application is not for co-processed fuels. CI calculations rely on 24 months of operational data for the renewable diesel production site. The inputs to the CI calculator have been validated during the initial 3rd party pathway validation.

We do agree that C14 testing is the most accurate method available in analyzing the renewable fuel content of a co-processed liquid fuel, but for this application the analysis is not necessary as Neste intends to only produce fully renewable RD and SAF under this pathway.

Sincerely,



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