

BullDog BioDiesel, LLC:

Ellenwood, GA

April 13, 2010

Chairman Sander M Levin  
Committee on Ways & Means  
U.S. House of Representatives  
1102 Longworth House Office Building  
Washington D.C. 20515

RE: Hearing on Energy Tax Incentives Driving the Green Job Economy

Dear Chairman Levin,

We, the parties listed below, are writing to you regarding the time sensitive need to retroactively extend the excise tax incentives for domestic biodiesel production.

We own and operate a biodiesel production facility in Ellenwood, Georgia that produces very high quality fuels from waste restaurant oils and animal fats. Our business offices are in Pennsylvania where we also operate test facilities that explore new raw materials and other process improvements. We have been in commercial production for three years and are the only BQ9000\* certified facility in Georgia. We have invested wisely, but significantly in our technologies and in the training of our thirty person crew.

Since Congress allowed the biodiesel excise tax incentives to expire at the end of last year, we have continued our production and have subsidized the price of our product under the belief that a retroactive extension would be in place. At this time, we have depleted our operating cash and we are idling our plant. Lost will be most of the thirty direct employees and our investment in them. Also impacted will be several small entrepreneurial businesses that collect, process and supply restaurant oils, other raw material suppliers, small farms, rendering operations, trucking companies, and other services with which we contract.

A one year extension of the credit will not solve many problems. Our creditors, our customers and our suppliers have expressed grave concern for the stability of our industry in light of the expired tax credits and the annual challenges of seeking renewal. If you have run a business, you know that relationships and trust develop over time. If the credits are merely extended to the end of 2010, we have very little lead time with which to build into 2011 business. Additional credit for operations will be scarce and expensive or non-existing.

Solving America's Energy Security problems requires an intricate strategy utilizing many and all possible sources. Our Plant replaces 15 Million gallons per year of imported petroleum fuels and it reduces the transportation required to bring these imported products to market. Biodiesel emits significantly lower lifecycle carbon dioxide emissions compared to petroleum fuels and it provides significant job creation and environmental benefits. It contributes to America's energy security. These benefits are being lost with every day that the biodiesel tax credit is allowed to lapse. We

respectfully request that you take all steps necessary to retroactively extend the biodiesel tax incentive as soon as is possible.

Thank you in advance for your consideration of this request and for your attention to this important issue.

Sincerely yours,

BullDog  
BioDiesel