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## 40 C.F.R. § 1090.1840

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### Additional procedures related to compliance with gasoline average standards.

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An auditor must perform the procedures in this section for a gasoline manufacturer that complies with the standards in subpart C of this part using the procedures specified in subpart H of this part.

(a) *Annual compliance demonstration review.* An auditor must review annual compliance demonstrations as follows:

(1) Obtain the annual compliance reports for sulfur and benzene and associated batch reports submitted under subpart J of this part.

(2)

(i) For a gasoline refiner or blending manufacturer, compare the gasoline production volume from the annual compliance report to the inventory reconciliation analysis under § 1090.1810(b) and report any variances.

(ii) For a gasoline importer, compare the gasoline import volume from the annual compliance report to the corresponding volume from the listing of imports under § 1090.1815(b) and report any variances.

(3) For each facility, recalculate the following and report in the attestation report the recalculated values:

(i) Compliance sulfur value, per § 1090.700(a)(1), and compliance benzene value, per § 1090.700(b)(1)(i).

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