



SunCoke Energy, Inc.
11400 Parkside Drive
Knoxville, TN 37934
865 288 5200 Phone
865 288 5280 Fax

July 24, 2009

Robyn Kenney
Ohio EPA
Division of Air Pollution Control
ERC Banking Program Coordinator
50 West Town Street, Suite 700
P.O. Box 1049 Columbus, Ohio 43216-1049

**Application Number: P0104768, Middletown Coke Company
NOx Emission Reduction Credits**

Dear Ms. Kenney:

This letter is to inform you that Middletown Coke Company, Inc. has entered into an agreement with The Procter and Gamble Company (Facility ID 1431390903) to purchase NOx emission reduction credits to offset NOx emissions from our proposed facility in Middletown, OH (Application ID: P0104798). At this time, we expect to purchase 85 tons of NOx emissions reduction credits from Procter and Gamble.

If you have any questions or need additional information, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Sharp".

Chris Sharp
Corporate Environmental Manager

CC: Mike Hopkins, Ohio EPA