December 19, 2024

Scott Kirby, Chief Executive Office, United Airlines
Ed Bastien, Chief Executive Officer, Delta Airlines
Robert Isom, Chief Executive Officer, American Airlines
Ben Minicucci, Chief Executive Officer, Alaska Airlines
Joanna Geraghty, Chief Executive Officer, JetBlue
Robert E. Jordan, Chief Executive Officer, Southwest Airlines

Dear Mr. Kirby, Mr. Bastien, Mr. Isom, Mr. Minicucci, Ms. Geraghty and Mr. Jordan:

We are writing to urge you to invest in genuinely sustainable and scalable aviation fuels, rather than low-integrity alternative aviation fuels, which can cause deforestation, increase pollution and raise food prices.

The International Air Transport Association's Fact Sheet on Sustainable Aviation Fuel (SAF) emphasizes that they can be made from biomass wastes or carbon captured from the atmosphere and declares that "SAFs can be considered 'sustainable', as their feedstocks do not compete with food crops or output, nor require incremental resource usage such as water or land clearing, and more broadly, do not promote environmental challenges such as deforestation, soil productivity loss or biodiversity loss."[1]

This definition makes clear that not all SAFs are created equal. Some, such as high-quality e-fuels and fuels sourced from used cooking oil, could significantly reduce aviation's climate impact. But how these raw materials are sourced and converted into SAF can sometimes cause deforestation and harm the climate. **Accurately evaluating the net greenhouse gas impacts of different fuel sources will ensure you're not swapping one kind of pollution for another.** Without this step, your company/ organization could face claims of-greenwashing.

Efforts to obtain federal subsidies for low-integrity SAF by Airlines for America and/or your companies individually are misguided. They subvert the Congressional intent to establish robust environmental safeguards and channel precious taxpayer subsidies to truly sustainable fuels.

For example, Airlines for America recently signed on to a letter to Members of Congress urging an extension of tax credits that support the use of low-integrity SAF, including the § 40B tax credit for aviation fuels.[2] And while the details of implementing § 40B were still being determined, your companies advocated making low-integrity SAF eligible for the tax credit by allowing the use of the GREET model without proper safeguards, which uses inadequate estimates of indirect land-use change and allows

[1] https://www.iata.org/en/iata-repository/pressroom/fact-sheets/fact-sheet---alternative-fuels/ Accessed November 25, 2024.

[2] https://www.natso.com/wp-content/uploads/2024/11/Support-for-Lame-Duck-Energy-Tax-Package-Final-Final-Nov.-13-2024.pdf Accessed November 25, 2024.

unverified soil organic carbon credits.[3] The final § 40B guidance allows the GREET model to be used without proper safeguards, creating an inconsistency with European Union policy and a risk of bifurcating the international SAF market.

Fixing these flaws in the eligibility modeling for § 40B and the environmental harms that flow from them will be essential for our organizations prior to considering any extension of the federal SAF tax credits.

Furthermore, if the Treasury Department takes a similar approach to implementing the 45Z tax credit our organizations will oppose any extension of tax credits for SAF beyond their current sunset at the end of 2027.

While we recognize low-integrity fuels may be the most readily available alternatives to petroleum in the near term, we emphasize that investing in them now could mean irreversible environmental and economic damage. This is not worth filling an interim step. Investment in low-integrity SAFs is not a scalable, long-term climate solution; airlines should instead invest in climate pathways that have science-backed potential to truly reduce emissions and reputational risk.

Some of your companies are investing in truly sustainable aviation fuels, such as those that draw carbon feedstock from agricultural waste or carbon dioxide that would otherwise be released into the atmosphere. **We welcome the opportunity to work with you to establish appropriate federal and state policies to support research, development and deployment of such high-integrity fuels.**

Sincerely,

Mark Brownstein, Environmental Defense Fund
David DeGennaro, National Wildlife Federation
Dan Lashof, World Resources Institute

CC:
Lauren Riley, Chief Sustainability Officer, United Airlines
Amelia DeLuca is Chief Sustainability Officer, Delta Airlines
Tim Mapes, Senior Vice President, Delta Airlines
Jill Blickstein, Sustainability Officer, American Airlines
Tom Opderbeck, Sustainability Officer, American Airlines
Diane Rakow, Senior Vice President of Public Affairs and Sustainability, Alaska Airlines
Nick Calio, Airlines for America
Kevin Welsh, Airlines for America

[3] https://growthenergy.org/wp-content/uploads/2023/11/SAF-Modeling-Innovator-Letter-11.1.23-1.pdf Accessed November 25, 2024.