

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS**

FLINT HILLS RESOURCES, LP)
Scrubber (HT-1404))
) PCB 09-
) (Tax Certification)
PROPERTY IDENTIFICATION NUMBER)
10-10-200-002-0000 or portion thereof)

NOTICE

TO: [*Electronic filing*] [Service by mail]
John Therriault, Assistant Clerk Tim Nicol
Illinois Pollution Control Board Flint Hills Resources, LP
State of Illinois Center 23425 Amoco Road
100 W. Randolph Street, Suite 11-500 Channahon, Illinois 60410
Chicago, Illinois 60601

[Service by mail]
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Pollution Control Board the APPEARANCE and RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon the applicant and a representative of the Illinois Department of Revenue.

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

Date: April 8, 2009

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: 217/524-9137

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS**

FLINT HILLS RESOURCES, LP)
Scrubber (HT-1404))
) PCB 09-
) (Tax Certification)
PROPERTY IDENTIFICATION NUMBER)
10-10-200-002-0000 or portion thereof)

APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois
Environmental Protection Agency.

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

Date: April 8, 2009

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
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FLINT HILLS RESOURCES, LP)
Scrubber (HT-1404))
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10-10-200-002-0000 or portion thereof)

RECOMMENDATION

NOW COMES the ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (“Illinois EPA”), through its attorneys, and pursuant to 35 Ill. Adm. Code 125.204 of the ILLINOIS POLLUTION CONTROL BOARD’S (“Board”) procedural regulations, files the Illinois EPA’s Recommendation in the above-referenced request for tax certification of pollution control facilities. The Illinois EPA recommends a **grant** of the applicant’s request. In support thereof, the Illinois EPA states as follows:

1. On December 22, 2006, the Illinois EPA received a request and supporting information from FLINT HILLS RESOURCES, LP (“Flint Hills”) concerning the proposed tax certification of certain air emission sources and/or equipment associated with the company’s chemical manufacturing plant. The plant is located near Joliet in Will County, Illinois. A copy of the relevant portions of the application is attached hereto. **[Exhibit A]**.

2. The address of the chemical manufacturing facility is:

Flint Hills Resources, LP
23425 Amoco Road
Channahon, Illinois 60410

3. The pollution control equipment or facilities involved in this request consist of a Scrubber unit, designated by the company as HT-1404. As part of chemical manufacturing operations, the company maintains an acetic acid storage tank, which

contains acetic acid used in the manufacture of isophthalic acid. The construction and installation of the new scrubber will control volatile organic material (“VOM”) emissions from the acetic acid storage tank. *See generally*, **Exhibit A** at pages 1 and 2 of APC Form 151. The Scrubber unit is designed to achieve at least ninety-five percent control efficiency for VOM emissions and is generally required to be operated at all times when the acetic acid storage tank is in operation. *See*, **Exhibit A** at page 1 of attached Construction Permit No. 05060069.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“any system, method, construction, device or appliance appurtenant thereto, or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution... or (b) treating, pretreating, modifying or disposing of any potential solid, liquid, gaseous pollutant which if released without treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.”

5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2006).

6. Based on information in the application and the underlying purpose of the Scrubber unit to prevent, eliminate or reduce air pollution, it is the Illinois EPA’s engineering judgment that the described project and/or equipment may be considered “pollution control facilities” in accordance with the statutory definition and consistent with the Board’s regulations at 35 Ill. Adm. Code 125.200. **[Exhibit B]**.

7. Because the Scrubber unit will satisfy the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

DATED: April 8, 2009

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: 217/524-9137

CERTIFICATE OF SERVICE

I hereby certify that on the 8th day of April 2009, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

John Therriault, Assistant Clerk
Illinois Pollution Control Board
100 West Randolph Street
Suite 11-500
Chicago, Illinois 60601

and, further, that I did send a true and correct copy of the same foregoing instruments, by First Class Mail with postage thereon fully paid and deposited into the possession of the United States Postal Service, to:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Tim Nicol
Flint Hills Resources, LP
23425 Amoco Road
Channahon, Illinois 60410

/s/ Robb H. Layman
Robb H. Layman
Assistant Counsel



P.O. Box 941
Joliet, IL 60434

December 15, 2006

Certified Mail - Return Receipt Requested

Mr. Don E. Sutton
Permit Section
Division of Air Pollution Control
Illinois Environmental Protection Agency
Post Office Box 19276
Springfield, IL 62794-9276

Enclosed are three (3) applications for certification (property tax treatment) for Pollution Control Facilities placed into service in 2006 at the Flint Hills Resources LP Joliet Facility. If you have any questions, please contact Gary A. Brennwald at (815) 467-3325.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim Nicol'.

Tim Nicol
Plant Manager, Vice President - Manufacturing

/gab

Attachments

cc: D. Preschler, w/ attachments
T. Tilma w/attachments

RECEIVED

DEC 22 2006

IEPA - DAPC - SPFLD

- Exhibit A

***** PCB 2009-077 *****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

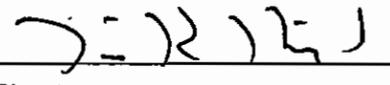
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name Flint Hills Resources, LP				
	Person Authorized to Receive Certification Tim Nicol, Plant Manager		Person to Contact for Additional Details Deborah Preschler, EH&S Manager		
	Street Address 23425 Amoco Road		Street Address Same		
	Municipality, State & Zip Code Channahon, IL 60410		Municipality, State & Zip Code		
	Telephone Number (815) 467-3201		Telephone Number (815) 467-3307		
	Location of Facility Quarter Section Township Range		Municipality	Township	
	W Half Sec. 11 & E Half Sec. 10		34 North	9 East	Unincorporated
	Street Address 23425 Amoco Road		County Will	Book Number Channahon	
	Property Identification Number 10-10-200-002-0000		Parcel Number 10-10-200-002-0000		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Flint Hills Resources, LP (FHR) operates a chemical manufacturing facility near Joliet, Illinois (Joliet Facility). FHR purchased the Joliet Facility on May 28, 2004. The Joliet Facility produces isophthalic acid (IPA), purified isophthalic acid (PIA), maleic anhydride (MAN), and trimellitic anhydride (TMA).			
Water Pollution Control Construction Permit No.		Date Issued			
NPDES PERMIT No.		Date Issued	Expiration Date		
Air Pollution Control Construction Permit No. 05060069		Date Issued September 6, 2005			
Air Pollution Control Operating Permit No. 96010025		Date Issued April 28, 2000			
Sec. C MANUFACTURING PROCESS	Describe Unit Process Isophthalic Acid (IPA) is produced by the catalytic oxidation of meta-xylene with air.				
	Materials Used in Process Meta-xylene, Acetic Acid, Catalyst				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Scrubber (HT-1404) to control VOM emissions from existing acetic acid storage tank, (HF-1404).				

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DEC 22 2006

IEPA - DAPC - SPFLD

Sec. E	(1) Nature of Contaminants or Pollutants			
	POLLUTION CONTROL FACILITY - CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Volatile Organic Material (VOM)	VOM emissions from the acetic acid storage tank are vented to scrubber for control.	Scrubbed material sent to Waste Treatment for processing. Residual emissions to atmosphere.
		(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached		Yes No X
	(3)	Are contaminants (or residues) collected by the control facility?		
	(4)	Date installation completed <u>4/04/06</u> status of installation on date of application <u>Complete, in operation</u>		
	ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,522,531
			b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	SIGNATURE	 Signature		
		VP, Manufacturing Title		
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
	INSTRUCTIONS	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.	
		Sec. F	Self-explanatory. Signature must be a corporate authorized signature.	
			Submit to:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 - (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-2113

CONSTRUCTION PERMIT

PERMITTEE

RECEIVED SEP 12 2005

Flint Hills Resources, LP - Joliet Facility
 Attn: Deborah Preschler - EH & S Manager
 Post Office Box 941
 Joliet, Illinois 60434

Application No.: 05060069I.D. No.: 197800ABZApplicant's Designation:Date Received: June 28, 2005Subject: New Scrubber & Replacement Condenser for Acetic Acid Storage TankDate Issued: September 6, 2005Location: 23425 Amoco Road, Channahon

Permit is hereby granted to the above-designated Permittee to CONSTRUCT emission source(s) and/or air pollution control equipment consisting of a new scrubber and a replacement condenser for the existing acetic acid storage tank as described in the above-referenced application. This Permit is subject to standard conditions attached hereto and the following special condition(s):

1. This permit authorizes installation of a new scrubber (HT-1404) and a replacement condenser (HE-1404(2)) for the existing acetic acid storage tank (HF-1404(2)) to comply with applicable requirements including requirements established in the facility's CAAPP permit 96010025, which restrict emissions of volatile organic materials (VOM) from the existing tank. The new scrubber is to provide the required control of emissions while the condenser provides product recovery.
2. This permit does not relax or revise applicable requirements in the source's CAAPP permit, except to allow the scrubber to be used to control emissions from the identified existing tank addressed in this permit.
- 3a. The scrubber shall be designed to achieve at least 95% control efficiency for VOM, consistent with representation in the application.
- b. The scrubber shall be operated at all times when the associated tank is in operation, provided however that the Permittee may bypass the scrubber when product is not being loaded to the tank, as needed for purposes of maintenance and repair of the scrubber or the existing tank, if all applicable emission limits would still be met.
- c. The Permittee shall, in accordance with the manufacturer(s) and/or vendor(s) recommendations, or written procedures developed and maintained by the Permittee, perform periodic maintenance on the scrubber covered under this permit such that the scrubber be kept in proper working condition.

Page 2

- 4a. Within one year of initial startup, the VOM emissions of the existing tank and VOM control efficiency of the scrubber shall be measured during conditions which are representative of maximum emissions.
- b. The following methods and procedures shall be used for testing of emissions, unless the Illinois EPA approves use of other USEPA Reference method: Refer to 40 CFR 60, Appendix A, for USEPA test methods.

Location of Sample Points	USEPA Method 1
Gas Flow and Velocity	USEPA Method 2
Flue Gas Weight	USEPA Method 3
Moisture	USEPA Method 4
Volatile Organic Material	USEPA Method 18
Volatile Organic Material	USEPA Method 25, 25A if outlet VOM cont. < 50 ppmv as C Non CH ₄

- c. The Illinois EPA shall be notified prior to these tests to enable the Illinois EPA to observe these tests. Notification of the expected date of testing shall be submitted a minimum of thirty days prior to the expected date. Notification of the actual date and expected time of testing shall be submitted a minimum of five working days prior to the actual date of the test. The Illinois EPA may at its discretion accept notifications with shorter advance notice provided that the Illinois EPA will not accept such notifications if it interferes with the Illinois EPA's ability to observe testing.
- d. Copies of the Final Report(s) for these tests shall be submitted to the Illinois EPA within 14 days after the test results are compiled and finalized. The Final Report shall include as a minimum:
- i. A summary of results.
 - ii. General information.
 - iii. Description of test method(s), including description of sampling points, sampling train, analysis equipment, and test schedule.
 - iv. Detailed description of test conditions, including:
 - A. Process information, i.e., mode(s) of operation, process rate, e.g. fuel or raw material consumption; and
 - B. Control equipment information, i.e., equipment condition and operating parameters during testing.
 - v. Data and calculations, including copies of all raw data sheets and records of laboratory analyses, sample calculations, and data on equipment calibration.
5. The Permittee shall monitor (i.e., measure and automatically record) the following information for the scrubber:

Page 3

- a. Scrubbant flow rate (gallons/minute); and
 - b. Exhaust gas temperature.
- 6a. The Permittee shall maintain the following records:
- i. Acetic acid throughput (gallons) on a monthly and annual basis.
 - b. The Permittee shall maintain records for each period when the scrubber is not in operation with description, duration, and explanation of the period.
 - c. The Permittee shall maintain a maintenance and repair log for the capture system, scrubber, and monitoring devices detailing all routine and non-routine maintenance performed including dates and duration of any outages.
7. All records required by this permit shall be maintained for five years and be made available to the Illinois EPA for inspection and copying upon request.
8. If there is an exceedance of the requirements of this permit as determined by the records required by this permit or by other means, the Permittee shall submit a report to the Illinois EPA within 30 days after the exceedance. The report shall include the emissions released in accordance with the recordkeeping requirements, a copy of the relevant records, and a description of the exceedance or violation and efforts to reduce emissions and future occurrences.
9. Two copies of required reports and notifications concerning equipment operation or repairs, performance testing or a continuous monitoring system shall be sent to:

Illinois Environmental Protection Agency
Division of Air Pollution Control
Compliance Section (#40)
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: 217/782-5811 Facsimile: 217/524-4710

and one copy shall be sent to the Illinois EPA's regional office at the following address unless otherwise indicated:

Illinois Environmental Protection Agency
Division of Air Pollution Control
9511 West Harrison
Des Plaines, Illinois 60016
Telephone: 847/294-4000 Facsimile: 847/294-4018

Page 4

10. The Permittee is allowed to operate the tank, condenser, and scrubber under this construction permit until the CAAPP Permit is next revised to address these units.

Please note that the Permittee should apply to amend its CAAPP permit to include the scrubber.

If you have any questions on this, please call Kevin Hecht at 217/782-2113.

Donald E. Sutton

Donald E. Sutton, P.E.
Manager, Permit Section
Division of Air Pollution Control

DES:KTH:psj

cc: Region 1



STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
 DIVISION OF AIR POLLUTION CONTROL
 P. O. BOX 19506
 SPRINGFIELD, ILLINOIS 62794-9506

**STANDARD CONDITIONS FOR CONSTRUCTION/DEVELOPMENT PERMITS
 ISSUED BY THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

July 1, 1985

The Illinois Environmental Protection Act (Illinois Revised Statutes, Chapter 111-1/2, Section 1039) authorizes the Environmental Protection Agency to impose conditions on permits which it issues.

The following conditions are applicable unless superseded by special condition(s).

1. Unless this permit has been extended or it has been voided by a newly issued permit, this permit will expire one year from the date of issuance, unless a continuous program of construction or development on this project has started by such time.
2. The construction or development covered by this permit shall be done in compliance with applicable provisions of the Illinois Environmental Protection Act and Regulations adopted by the Illinois Pollution Control Board.
3. There shall be no deviations from the approved plans and specifications unless a written request for modification, along with plans and specifications as required, shall have been submitted to the Agency and a supplemental written permit issued.
4. The permittee shall allow any duly authorized agent of the Agency upon the presentation of credentials, at reasonable times:
 - a. to enter the permittee's property where actual or potential effluent, emission or noise sources are located or where any activity is to be conducted pursuant to this permit,
 - b. to have access to and to copy any records required to be kept under the terms and conditions of this permit,
 - c. to inspect, including during any hours of operation of equipment constructed or operated under this permit, such equipment and any equipment required to be kept, used, operated, calibrated and maintained under this permit,
 - d. to obtain and remove samples of any discharge or emissions of pollutants, and
 - e. to enter and utilize any photographic, recording, testing, monitoring or other equipment for the purpose of preserving, testing, monitoring, or recording any activity, discharge, or emission authorized by this permit.
5. The issuance of this permit:
 - a. shall not be considered as in any manner affecting the title of the premises upon which the permitted facilities are to be located,
 - b. does not release the permittee from any liability for damage to person or property caused by or resulting from the construction, maintenance, or operation of the proposed facilities,
 - c. does not release the permittee from compliance with other applicable statutes and regulations of the United States, of the State of Illinois, or with applicable local laws, ordinances and regulations,
 - d. does not take into consideration or attest to the structural stability of any units or parts of the project, and

- e. in no manner implies or suggests that the Agency (or its officers, agents or employees) assumes any liability, directly or indirectly, for any loss due to damage, installation, maintenance, or operation of the proposed equipment or facility.
6. a. Unless a joint construction/operation permit has been issued, a permit for operation shall be obtained from the Agency before the equipment covered by this permit is placed into operation.
- b. For purposes of shakedown and testing, unless otherwise specified by a special permit condition, the equipment covered under this permit may be operated for a period not to exceed thirty (30) days.
7. The Agency may file a complaint with the Board for modification, suspension or revocation of a permit:
- a. upon discovery that the permit application contained misrepresentations, misinformation or false statements or that all relevant facts were not disclosed, or
 - b. upon finding that any standard or special conditions have been violated, or
 - c. upon any violations of the Environmental Protection Act or any regulation effective thereunder as a result of the construction or development authorized by this permit.

Directory Environmental Protection Agency Bureau of Air

May 22, 2003

For assistance in preparing a permit application, contact the Permit Section:

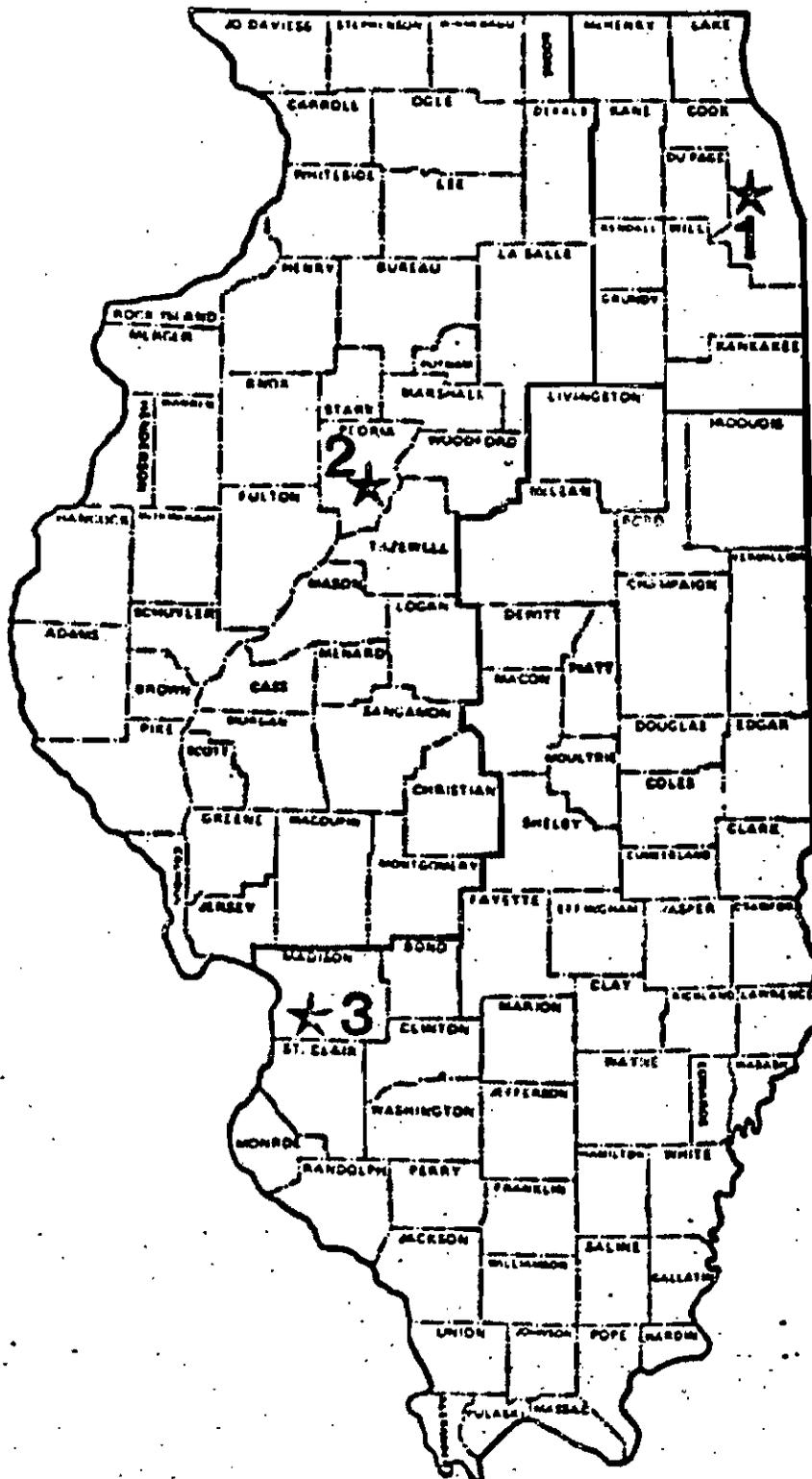
Illinois EPA
Division of Air Pollution Control
Permit Section
1021 N. Grand Ave E.
P.O. Box 19506
Springfield, Illinois 62794-9506
217/782-2113

Or contact a regional office of the Field Operations Section. The regional offices and their areas of responsibility are shown on the map. The addresses and telephone numbers of the regional offices are as follows:

Illinois EPA
Region 1
Bureau of Air, FOS
9511 West Harrison
Des Plaines, Illinois 60016
847/294-4000

Illinois EPA
Region 2
5415 North University
Peoria, Illinois 61614
309/693-5461

Illinois EPA
Region 3
2009 Mall Street
Collinsville, Illinois 62234
618/346-5120



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 - (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR . . . DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: September 05, 2007
To: Robb Layman
From: Ed Bakowski *EB*
Subject: Flint Hill Resources, LP TC-06-12-22C

This Agency received a request on December 22, 2006 from Flint Hill Resources, LP for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. I offer the following recommendation.

The air pollution control facilities in this request include the following:

Scrubber whose primary purpose is to control VOM emissions from the existing acetic acid storage tank. Because the primary purpose of this unit is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 23425 Amoco Road, Channahon, Will County
The property identification number is 10-10-200-002-0000

Based on the information included in this submittal, it is my engineering judgement that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board issue the requested tax Certification for this facility.

— Exhibit B —