BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Frieders Grain to Bacon)	
(Property Identification Number)	PCB No. 26 -
18-21-100-011))	(Tax Certification)
)	

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an APPEARANCE and RECOMMENDATION OF THE ILLINOIS

ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Frieders Grain to Bacon Chris Frieders 14305 Pine Road Sandwich, Illinois 60548

Don Brown, Clerk Illinois Pollution Control Board 60 E. Van Buren St., Ste. 630 Chicago, Illinois 60605

Copies also provided electronically as follows:

Illinois Department of Revenue via email at REV.PropTaxApp@illinois.gov 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Gabriel Neibergall Assistant Counsel

Division of Legal Counsel

DATED: October 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Frieders Grain to Bacon)	
(Property Identification Number)	PCB No. 26-
18-21-100-011))	(Tax Certification)
)	

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an **APPEARANCE** on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Gabriel Neibergall Assistant Counsel

Division of Legal Counsel

DATED: October 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Frieders Grain to Bacon)	
(Property Identification Number)	PCB No. 26-
18-21-100-011))	(Tax Certification)
)	

RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204.

- On May 21, 2024, the Illinois EPA received a request from Chris Frieders (Log number TC-151201, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- 2. The facility's address is: Frieders Grain to Bacon 2616 Governor Beverage Hwy

Somonauk, Illinois 60552

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 21, T37N, R5E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 131 ft. (length) x 91.33 ft. (width) x 7.83 ft. (depth), plastic slatted flooring over the manure pit, all concrete columns, footings, and buttresses supporting the walls. The manure deep pit has six (6) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 7.83 ft. (depth) to allow manure removal from the pit. A perimeter drain measuring 520 linear feet (length) x 6 in. (height) called Form-a-Drain was installed to prevent flotation surrounds the pit.

- These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application.
- 3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2024), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or 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.
- 4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) and 35 Ill. Adm. Code 125.200(a).
- 5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
- 6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Gabriel Neibergall Assistant Counsel

Division of Legal Counsel

Dated: October 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397

JAMES JENNINGS, ACTING DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois

Environmental Protection Agency

Date: AUG 1 3 2025

Re: Frieders Grain to Bacon - Somonauk

Recommendation of Tax Certification

Log No.: TC-151201

BOW ID No.: W0378140008

Property Index Number(s): 18-21-100-011

The Bureau of Water received a request on 05/21/2024 from Chris Frieders, having a principal place of business at 14305 Pine Road, Sandwich, IL 60548, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Frieders Grain to Bacon 2616 Governor Beverage Hwy Somonauk, IL 60552

SW ¼ of Section 21, T37N, R5E, of the 3rd Principal Meridian in DeKalb County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 131 ft. (length) x 91.33 ft. (width) x 7.83 ft. (depth), plastic slatted flooring over the manure pit, all concrete columns, footings, and buttresses supporting the walls. The manure deep pit has six (6) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 7.83 ft. (depth) to allow manure removal from the pit. A perimeter drain measuring 520 linear feet (length) x 6 in. (height) called Form-a-Drain was installed to prevent flotation surrounds the pit.

These livestock waste management facilities collect, transport, and/ or store livestock waste prior to cropland application.

The facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this

Page No. 2
Tax Certification Recommendation
Log No. TC-151201

section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-151201_Tax Cert Recommendation_11April25.docx

cc: Tax Cert File Todd Bennett

Illinois EPA - Bureau of Water - Division of Pollution Control Title 35 Subtitle A Part 125 Tax Certifications Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0378140008

Project Name: Frieders Grain to Bacon-Chris

Frieders

Date application received: 05/21/2024

Reviewer: SC

Log number: TC-151201

Legal Description:

SW 21 1/4 Section Twp: 37N Range: 5E 3rd PM

County: DeKalb

Facility Contact: Chris Frieders 14305 Pine Road, Sandwich, IL 60548

Phone: 815-343-2658 Chris.Frieders@ymail.com **Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

Property ID: 18-21-100-011

Applicant: Chris Frieders

14305 Pine Road Sandwich, IL 60548

Facility: Frieders Grain to Bacon-Chris Frieders

2616 Governor Beverage Hwy

Somonauk, IL 60552

Date Control Devices installed: 09/08/2023

Application Signature by: Chris Frieders

Title: Owner

Contents of Application: Application forms, pollution control diagram, specs, maps

Is there a pollutant control flow diagram? Yes

Is there sufficient diagrams showing the pollution control facilities? Yes

This facility generates the following pollutants and prevents their discharge as indicated: Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

The livestock waste handling facilities consist of one (1) concrete manure deep pits (approximately 131 ft. x 91.33 ft. x 7.83 ft.) and plastic slatted flooring over the manure pits. The manure deep pit has six (6) pumpout pits (approximately 6 ft. x 6 ft. x 7.83 ft.) to allow manure removal from the pit. The pit is surrounded by a 520 lft. x 6 in. PVC perimeter drain tile called Form-a-Drain to prevent flotation of the pit.

The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete manure pit,

Illinois EPA Log #: TC-151201 Page 2 of 2

plastic slatted floor, Six (6) pumpout pits, One (1) PVC perimeter drain,

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having the primary purpose of eliminating, preventing, or reducing air or water pollution or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

Not applicable.

Notes:

Received additional information via phone and email on 4/10/25.

Nothing follows – SC - (April 11, 2025)

Coulton, Sarah N.

From:

Kari Fraley <kfraley@fwieng.com> Thursday, April 10, 2025 4:14 PM

Sent: To:

Coulton, Sarah N.

Subject:

[External] RE: Tax Certification additional information requested - Chris Frieders

Attachments:

Frieders Grain to Bacon Construction Plan.pdf; Pollution Control Facility Description.pdf

Sarah,

Attached is the updated description and drawings with dimensions clarified. Please let me know if you have any questions or need any additional information.

Thanks

Kari Fraley
Agricultural Engineer
Frank & West Environmental Engineers, Inc
1032 S. 2nd Street
Springfield, IL 62704
Office Phone: 217-679-7361
Cell Phone: 618-535-4435

kfraley@fwieng.com

From: Coulton, Sarah N. [mailto:Sarah.Coulton@Illinois.gov]

Sent: Wednesday, April 9, 2025 3:39 PM

To: kfraley@fwieng.com

Subject: Tax Certification additional information requested

Good afternoon, Kari,

I would like to discuss two tax certification applications with you. Please call me at your earliest convenience. They are for Weller Farms and Frieders Grain to Bacon.

Thanks, Sarah

Sarah Coulton

Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov

Telephone: (217) 785-7428

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this

communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



February 15, 2024

Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

MAY 2 1 2024

BOWWPCIPERMIT SECTION

RE: Frieders Grain to Bacon

To Whom it May Concern:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Frieders Grain to Bacon facility.

If you have any further questions or comments regarding the Frieders Grain to Bacon facility non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

Kari Fraley, E.I. Agricultural Engineer

Attachment:

Application for Certification

Electronic Filing: Received, Clerk's Office 10/15/2025 **PCB 2026-029** ATTACHMENT A IEPA Cover Letter & Frieders Grain to Bacon Highlighted Tax Certification Form with attachments



Illinois Environmental Protection Age

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Division of Water Pollution Control

IEPA
BOWMPC/PERMIT SECTION

Tax Certification Form for Livestock Operations

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 III. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www.z.itlinois.gov/epa/topics/forms/water-permits/tax-certification

I. Applicant	Information				
Company:	Frieders Grain to Bacon -Chris I	Frieders			
	Person Authorized to Receive	Certification		Person to Contact for Ad	ditional Details
Name:	Chris Frieders		Name:	same	
Street Addr:	14305 Pine Road		Street Addr:		
City:	Sandwich State: IL	ZIP: 60548	City:	State:	ZIP:
Phone:	815-343-2658	ext:	Phone:		ext:
Email:	Chris, Frieders Qymail.	com	Email:		WHAT STATE OF
II. Livestock	Operation Information				
Site Locatio	n				
Quarter Se	The Public Land Survey System in ection: SW Township:ame: Section 21	37N Rang	e: <u>5E</u> 'rin	ny plat maps or at www.isgs ne Meridian: 3 Cour Name: Som on auk	nty: DeKalb
	dress: 2616 Governor Beverage			Somonauk State:	
Property Ind	ex Number(s): 18-21-100-0)]]			
Add PIN	Del. PIN	• •			
applicable to know your Pl	dex number (PIN) for the parcel of the requested facilities, you must N you may obtain it from your reco of Revenue website at www2.illing	identify all applica ords or your Coun	ble PINs in th ty's tax asses	e above line and in Section sors website which may be	III below. If you do not
Livestock A	ctivities: Provide descriptions of the	e livestock operatior	s including type	e of animals at the site. (Text b	ox will expand.)
	e is a swine deep pit barn where a				

Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swill leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.		silage
Swine Manure is the potential source of water pollution that is being controlled. Approximately 445,665 gal of manure is produced annually.		
Are the pollutants collected by the facility land applied?	✓ Yes	○ No
If No, provide a description of the final disposition of the pollutants which are collected by the facility.	ng and programmer limited and construction	100
III. Pollution Control Facility Information Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this	Section.	
Part A. Operational Diagram		
Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestoc to show the location and layout of all the requested facilities. All requested facilities must be clearly identified Each facility should be labeled with the pollution control facility number identified in Part B of this Section and to help distinguish between other requested facilities. Please include labels of roadways, downstream waterwlandmarks and a north seeking arrow. Check this box if the required diagram was completed on a separate sheet and attached to this application.	on this dia primary d vays, other	igram. imensions
Part B. Pollution Control Facility Data		
For each separate requested pollution control facility in this application, provide written or typed responses to questions. Use the button below the questions to add blank questions for each additional requested facility.	all of the	following
Pollution Control Facility Number 1		
Name of pollution control facility: Frieders Grain to Bacon - Chris Frieders		
Provide a physical description including all pertinent dimensions (length, width, depth, diameter), constructi (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)	on materia	ils
This a deep pit swine nursery with dimensions of 91'4" X 131' X 7'10" with 8" thick reinforced concrete side reinforced concrete floor the storage pit is surrounded by a perimeter drain tile. East and West Sidewall Fo 8" thick. North and South Sidewall Footings are 1'4" x 8". There are 108 - 14" diameter x 7' columns on 2' footings. There are 6 - 6' x 6' pumpouts. There are 4 - 4' x 6' x 8" buttresses on 5'6" x 8" footings	otings are	3'5" x
Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?	⊘ Yes	○No
If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.		
Original cost of the pollution control facility: \$\frac{1}{4} 45,000		
Date of installation or status of installation: Sept. 8, LOL3		
Property Index Number (PIN): 18 - 11 - 100 - 011		
Applicable Illinois EPA permit number(s):		
Are supplemental diagrams or construction drawings for this pollution control facility attached to the application?	⊘ Yes	○ No
If Yes, please label the diagram with the specific pollution control facility number identified above.	V	O
Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be assfacility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten submodule one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove excess Add a facility Delete last facility	nittals must	

IV. Discharge Point Locations and Receiving Waters

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.

The facility is located at a high point in the field and all surface waters drain away from the facility.

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

The closest stream is east of the facility approximatly 585'

V. Approvals of Application and Signature

The information on this form and attachments is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Christopher Frieders
Printed Name

Chostop J. G. Woeh

5-7-1024

VI. Submittal of Your Application

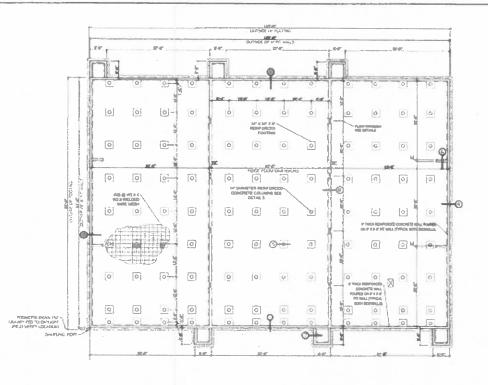
Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

Illinois Environmental Protection Agency Division of Water Pollution Control, Mail Code #15 Attention: Permit Section 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276

BOW/WPC/PERMIT SECTION



CONSTRUCTION NOTES:

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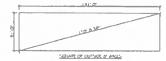
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IEPA BOWWPC/PERMIT SECTION MAY 2 1 2024

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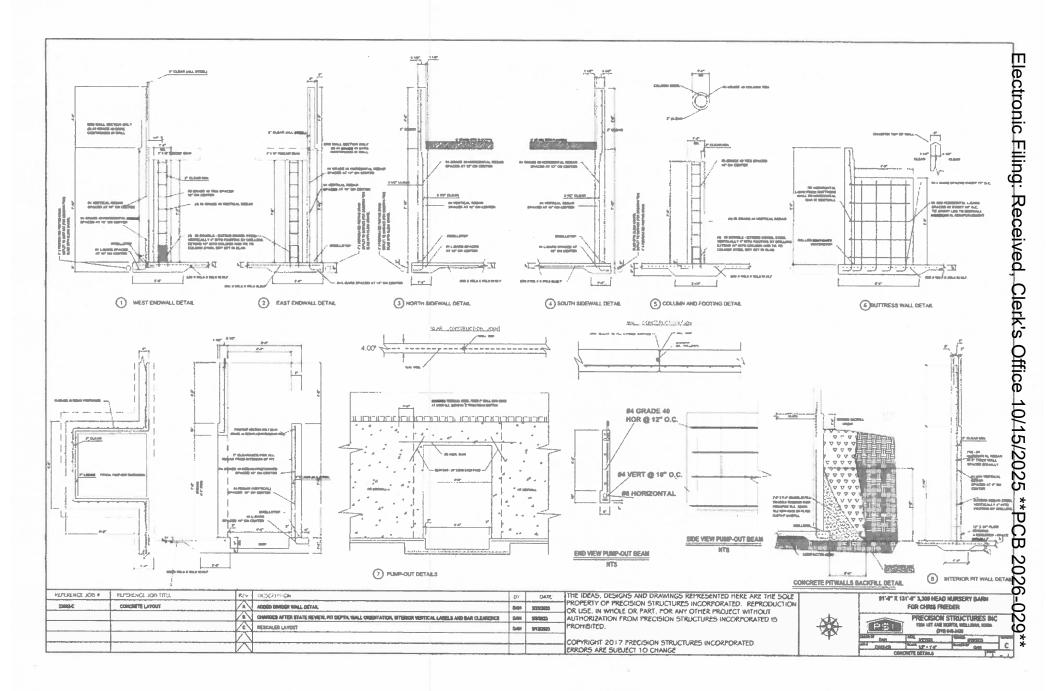
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2000-00	CONCRETE DETAILS		ADDED PERMITTER TILE AND DIVIDER WALL DETAIL	DAN	PROPERTY OF PRECISION STRUCTURES INCORPORATED. REPRODUCTION OR USE. IN WHOLE OR PART, FOR ANY OTHER PROJECT WITHOUT
			ECITED WORKING OF COLUMN DETAIL	DAH	AUTHORIZATION FROM PRECISION STRUCTURES INCORPORATED IS
		\triangle			PROMBITED.
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					ERRORS ARE SUBJECT TO CHANGE



91'4" X 131'4" 3,300 HEAD NURSERY BARN FOR CHRUS FREDER

PRECISION STRUCTURES INC 1994 1957 AVE ROWTH, VIELAMA, LOTIN (\$19) 846-3433

PAR MALE LA



Chris Frieders

Surface Flow Map

Chris Frieders

Google Earth

2618 Covernor Beveridge Hwy

Legend



2616 Governor Beveridge Hwy



Chris Frieders



Line Measure

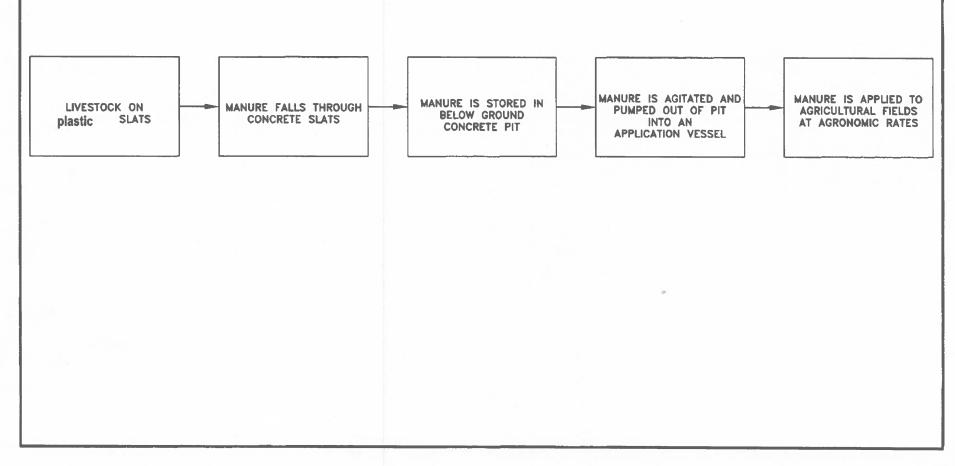


& Route

Electronic Filing: Received, Clerk's Office 10/15/2025 **PCB 2026-029

600 ft

POLLUTION CONTROL FACILITY PROCESS FLOW DIAGRAM

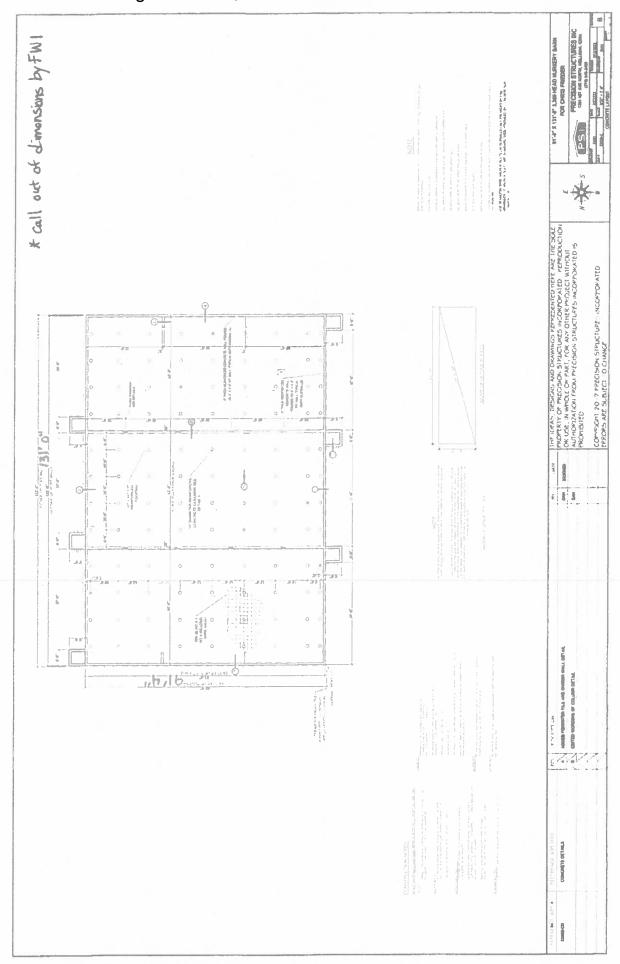


Frieders Grain to Bacon - Description of Liquid Waste storage Structure

This is a deep pit swine nursery pit, with dimensions of $91'4'' \times 131' \times 7'10''$ and is used to store animal waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The walls are 8" thick reinforced concrete side walls and 4" thick reinforced concrete floor. East and West Sidewall Footings are 3'5" x 8" thick. North and South Sidewall Footings are 1'4" x 8". There are 108 - 14'' diameter x 7' columns on $100'' \times 10'' \times 10''$

The entire pit is surrounded by approximately 520' of 6" form-a-drain.

Please see the attached plan view for building layout.



STATE OF ILLINOIS)
COUNTY OF SANGAMON)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of October 15, 2025, the attached **NOTICE**, **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Frieders Grain to Bacon Chris Frieders 14305 Pine Road Sandwich, Illinois 60548

Copies also provided electronically as follows:

Illinois Department of Revenue via email at REV.PropTaxApp@illinois.gov 101 West Jefferson P.O. Box 19033
Springfield, Illinois 62794

[Electronic Filing]

Clerk Illinois Pollution Control Board 60 E. Van Buren St., Ste. 630 Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Gabriel Neibergall
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)