

ORIGINAL

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

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CLERK'S OFFICE

DEC 30 2004

STATE OF ILLINOIS
Pollution Control Board

MARATHON ASHLAND PETROLEUM, LLC)
Selective Catalytic Reduction Unit)
)
)
)
)
PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

05-170
PCB 04
(Tax Certification) YES

NOTICE

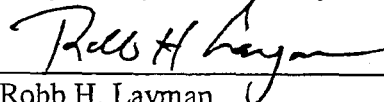
TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

John S. Swearingen
Marathon Ashland Petroleum
Refinery Office Building
Robinson, Illinois 62454

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

PLEASE TAKE NOTICE that I have today 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,



Robb H. Layman
Special Assistant Attorney General

Date: December 29, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD **DEC 30 2004**
OF THE STATE OF ILLINOIS

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Pollution Control Board

MARATHON ASHLAND PETROLEUM, LLC)
Selective Catalytic Reduction Unit)
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)
)
PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

05-120
PCB 04-
(Tax Certification)

APPEARANCE

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

Respectfully submitted by,

Robb H. Layman

Robb H. Layman
Special Assistant Attorney General

Date: December 29, 2004

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS
OF THE STATE OF ILLINOIS Pollution Control Board

MARATHON ASHLAND PETROLEUM, LLC)
Selective Catalytic Reduction Unit)
)
)
PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

05-120 YES
PCB ~~04~~
(Tax Certification)

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. In support thereof, the Illinois EPA states as follows:

1. On September 16, 2004, the Illinois EPA received a request and supporting information from MARATHON ASHLAND PETROLEUM, LLC, ("Marathon") concerning the proposed tax certification of certain air emission sources and/or equipment located at its Robinson refinery in Crawford County, Illinois. A copy of the relevant portions of the application is attached hereto. [Exhibit A].

2. The applicant's address is as follows:

Marathon Ashland Petroleum, LLC
Refinery Office Building
Robinson, Illinois 62454

3. The pollution control facilities involved in this request are located at the aforementioned address and consist of the installation of new and/or modified equipment, described as a Selective Catalytic Reduction ("SCR") unit that will allow the refinery to

reduce or eliminate nitrogen oxide emissions. The primary purpose of the SCR unit is to reduce nitrogen oxide emissions from the 1F-1 Crude Atmospheric Furnace, which is the second largest furnace, based on design duty, at the refinery. As described in the application, the SCR device is a fixed catalyst bed in the furnace flue gas duct which mixes flue gas with small amounts of ammonia, thereby causing the conversion of nitrogen oxides to harmless nitrogen gas and water.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), 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."

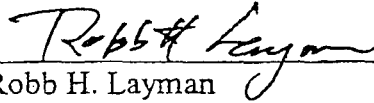
5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the SCR 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 as "pollution control facilities" in accordance with the statutory definition and consistent with the Board's regulations at 35 Ill. Adm. Code 125.200.

7. Because the SCR unit satisfies the aforementioned criteria, the Illinois EPA recommends that the Board issue the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY



Robb H. Layman
Special Assistant Attorney General

DATED: December 29, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807

THIS FILING IS SUBMITTED ON RECYCLED PAPER

ORIGINAL

CERTIFICATE OF SERVICERECEIVED
CLERK'S OFFICE

DEC 30 2004

STATE OF ILLINOIS
Pollution Control Board

I hereby certify that on the 30th day of December, 2004, I did send, by First Class

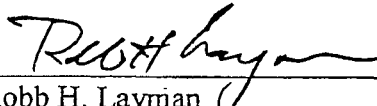
Mail, with postage thereon fully paid and deposited into the possession of the United States Postal Service, one (1) original and nine (9) copies of the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** to:

Dorothy Gunn, Clerk
Illinois Pollution Control Board
100 West Randolph Street
Suite 11-500
Chicago, Illinois 60601

and 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

John S. Swearingen
Marathon Ashland Petroleum
Refinery Office Building
Robinson, Illinois 62454



Robb H. Layman
Special Assistant Attorney General

This filing is submitted on recycled paper.

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STATE OF ILLINOIS
Pollution Control Board

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
DIVISION OF LEGAL COUNSEL
1021 NORTH GRAND AVENUE EAST, POST OFFICE BOX 19276
SPRINGFIELD, ILLINOIS 62794-9276
TELEPHONE (217)782-5544 • FACSIMILE (217)782-9807

DATE: December 30, 2004

FACSIMILE TRANSMITTAL SHEET

PLEASE DELIVER THE FOLLOWING PAGE(S) TO:

PARTY'S NAME: Dorothy Guan

FIRM/COMPANY'S NAME: Pollution Control Board

FACSIMILE NO.: _____

TELEPHONE NO.: _____

FROM: Robb Hayman

Re: Tax certificate

TOTAL NUMBER OF PAGES (INCLUDING THIS PAGE): _____

HARD COPY WILL X WILL NOT _____ FOLLOW.

IF YOU DO NOT RECEIVE ALL OF THE PAGES, PLEASE CALL 217-782-5544.

COMMENTS: Filing by facsimile, as authorized by Board Hearing Officer Bradley Halloran of tax certificate requests by Marjorie Ashland.

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