

* * * * * PCB 2006-110 * * * * *

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

MARATHON ASHLAND PETROLEUM, LLC)
Wastewater Treatment Plant and Benzene)
NESHAP Air Controls)
)
) PCB 06-
) (Tax Certification)
PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

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 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
Assistant Counsel

Date: December 22, 2005

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

* * * * * PCB 2006-110 * * * * *

B}. The cover letter contended that the original application had been submitted earlier with other applications and that the attached information was a resubmission. The letter suggested that the company believed that the original application had been lost or overlooked, as the other applications to which it was purportedly attached had previously been granted certification by the Board in January 2005.

3. A review of both applications reveals that the applicant is essentially seeking relief for one overall project. Both applications generally describe the same Wastewater Treatment Plan operations and the plant upgrades are described similarly. While the accounting data is different, it is assumed that the later submission reflected more up-to-date cost information. In light of this information, as well as the explanation offered in the later application's cover letter, the Illinois EPA treated the applications as one.

4. The applicant's address is as follows:

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

5. The pollution control facilities involved in this request are located at the aforementioned address and consist of modifications to the existing oily sewer system. The project, previously described as the Wastewater Treatment Plant and Benzene NESHAP Air Controls, affects various controls on approximately 1,140 oily sewer components (i.e., catch basins, manholes, hub drains) throughout the refinery. The purpose of the modifications is to reduce volatile organic material and/or benzene emissions that might otherwise escape the wastewater treatment system through vapor loss. The Wastewater Treatment Plant is not itself a pollution control device for

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purposes of reducing air emissions, however, a component of the overall process involves a reduction in emissions of air contaminants. The equipment identified in the application that reduce air emissions in this regard are the oily water sewer vapor controls, vapor controls at the wastewater treatment plant and vapor controls for the slop oil tankage.

6. 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."

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

8. Based on information in the application and the underlying purpose of the Wastewater Treatment Plant and Benzene NESHAP Air Controls to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the aforementioned components of 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. **[Exhibit C]**.

9. The Illinois EPA notes that it is unclear from the application as to whether the cost estimates are representative of only those Wastewater Treatment Plant and Benzene NESHAP-related upgrades that relate to the reduction of air contaminants or, alternatively, the total costs of the project, including those that are unrelated to vapor controls upgrades (i.e., lift station, effluent sump, etc). For purposes of this Tax

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Certification, preferential tax treatment should only be afforded to the costs of the vapor-related pollution control equipment.

10. Because the aforementioned components of the Wastewater Treatment Plant and Benzene NESHAPs Air Controls satisfy the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification consistent with the conditions expressed herein.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

_____/s/_____
Robb H. Layman
Assistant Counsel

DATED: December 22, 2004

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

* * * * * **PCB 2006-110** * * * * *

CERTIFICATE OF SERVICE

I hereby certify that on the 22nd day of December, 2005, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

Dorothy Gunn, 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

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

_____/s_____
Robb H. Layman
Assistant Counsel

***** PCB 2006-110 *****

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 Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Dennis Baker	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson, IL 62454		Municipality, State & Zip Code Findlay, OH 45840	
	Telephone Number 618-544-2121		Telephone Number 419-421-3759	
	Location of Facility Quarter Section Township Range		Municipality Township Robinson Robinson	
	Street Address Route 33		County Book Number Crawford	
	Property Identification Number		Parcel Number Part of 51-34-1-21	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining		
		Wastewater Treatment Plant and Benzene NESHAPs Air Controls		
Water Pollution Control Construction Permit No.		Date Issued AFE 187 810021		
NPDES PERMIT No. IL-000-4073		Date Issued March 1989	Expiration Date 1991	
Air Pollution Control Construction Permit No. Joint 01100018		Date Issued November 18, 2002		
Air Pollution Control Operating Permit No. Joint 01100018, 96010007 (Title V)		Date Issued November 18, 2002		
Sec. C MANUFACTURING PROCESS	Describe Unit Process See Attached			
	Materials Used in Process See Attached			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Attached			

— Exhibit A —

Section C**Describe Unit Process:**

The wastewater treatment plant (WWTP) is responsible for treating process wastewater and storm water runoff prior to discharge through an NPDES permitted outfall. There are two main routes for water to enter the WWTP. The first is through the oily sewer system, the second is through the stormwater collection system.

The oily sewer system collects the water from process units and tankfarm water draws. This water enters the WWTP at the Diversion Box along with stripped sour water. The flow then enters the Main Lift Station where it is pumped to two parallel API traps (oil water separators). While in the API traps, oil in the water floats to the top and is removed by skimmers. Solids in the water sink to the bottom and are pumped to solids handling.

The water next flows to the Flocculation section of the two parallel DNF tanks, where chemicals are added that help remove additional oil and solids by causing the oil and solids to form larger particles. The water flows into the main section of the DNFs, where fine nitrogen bubbles are injected that help the oil and particles float to the top of the tank while heavier solids sink to the bottom. Both the oil and solids are removed, oils recovered and reprocessed, and the final solids properly disposed offsite.

From the DNFs, the water flows into tank 125, which is an aboveground sump that allows pumps to transfer the water to the Equalization Tank. On the way to the Equalization Tank, ammonia and phosphoric acid are added as nutrients as needed.

The other route for water to enter the WWTP is through the stormwater collection system. Water from the Boilerhouse, refinery storm sewer system and part of the tankfarm is collected in the stormwater sump, which pumps the water to the stormwater tanks 79D-74A, B and C. From stormwater tanks, the water is pumped into the Equalization Tank at a measured rate.

In the Equalization Tank, the water from the API traps and the stormwater tanks combine. The purpose of the Equalization Tank is to provide a large water volume which dampens the swings in the pollutant load to the aeration tanks.

Upon leaving the Equalization Tank, the flow goes to the Aeration tanks (79D-64A and B). The Aeration tanks may be operated in parallel or in series flow. In the Aeration tanks, the water is mixed with air and bacteria that biologically break down the oil and other wastes in the water.

The water then flows to the Final Clarifier, where the solids settle to the bottom. The solids are either pumped back to the aeration tanks to maintain the population of bacteria in the system or removed from the system maintaining the proper concentration. The water is pumped from the clarifier to sand filters, where any additional solids are removed. Finally, the water enters the Effluent Box where it leaves the refinery and is discharged to Robinson creek.

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Section C**Materials used in process:**

Ashland Hetron FR 992 Resin; Chemtech Phosphoric Acid 80% Tech Grade; Ondeo Nalco Ec2059a; Robins Aqua Ammonia 26' Be; Crompton Hi-point 90; Honeywell Acetone; Valspar Gardena White Base (28-3964); Oxychem Caustic Soda Liquid (all grades); Oxychem Phosphoric Acid 80% Solution; Ashland Drewfloc 2449 Polymer; Ondeo Nalco Ec6026a; Arch Chemical Calcium Hypochlorite Granular; Ashland Drewfax 0007 Specialty Surfactant; Ashland Drewplus Ed 750 Foam Control Agent; Ashland Amerfloc 492 Polymer; Ashland Chargepac 55 coagulant; Ashland Drewfloc 2220; Ashland Drewfloc 2465; Ashland Drewplus L 140 Foam Control Agent; Fisher Ammonium Hydroxide; Royster Clark DAP 18-46-0; Thermodyn Fluorodyn Caulk.

Section D**Pollution Control Facility Description**

Oily Water Sewer Vapor Controls: Controls were installed on approximately 1140 oily water sewer components (catch basins, manholes, hub drains, etc.) throughout the Refinery. Components were sealed or fitted with p-trap inserts to prevent vapors from escaping to the atmosphere. The sewer system venting was changed to route vapors from the sewer to carbon canister systems via vent header piping.

Vapor Control at Waste Water Treatment Plant: Covers were installed on all waste water treatment plant equipment and vapors were routed to a vapor destruction device.

Vapor Control Slop Oil Tankage: Controls were installed on Refinery slop oil tanks. Six tanks were sealed and blanketed with nitrogen. Vapors are routed to the combustor flare.

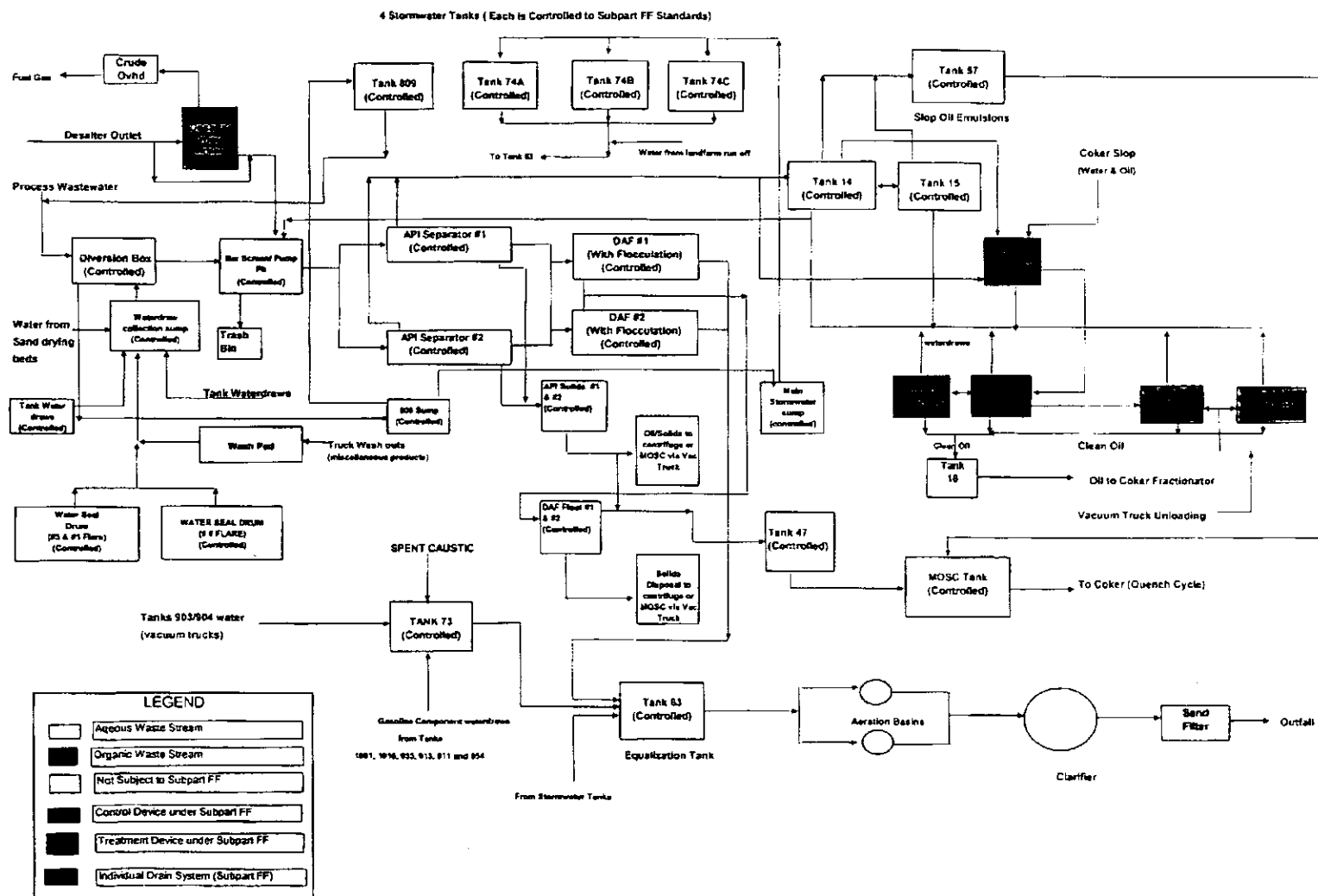
The Waste Water Treatment Plant upgrade project included the following items:

- Main lift station & main lift pumps
- Two API separator trains
- Two DNF Units
- Two API slop/skim oil collection tanks
- Two solids storage tanks for API and DNF solids
- Two DNF float tanks
- Chemical addition systems for caustic, phosphoric and sulfuric acid, aqueous ammonia, polymer, and coagulant
- DNF effluent sump
- Area facilities which include secondary containment for the site, fire protection, utility and sewer systems and area lighting.
- Installation of a floating roof of the Equalization Tank (79D-63).

Drawings:

Schematic

Waste Water Treatment Plant - Robinson Facility



ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005
 ***** PCB 2006-110 *****

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Property Tax Department



MARATHON ASHLAND Pipe Line LLC

539 South Main Street
Findlay, OH 45840-3295
Telephone 419/422-2121

April 6, 2005

Mr. Floyd E. McKinnery Jr.
Permit Section, Bureau of Air
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Springfield, Illinois 62702

Dear Floyd:

Per our telephone conversation, we are resubmitting an application for Certification (property tax treatment) Pollution Control Facility.

The original application was submitted in the same package as the applications for SCR process and the FCCU Wet Gas Scrubber made in September of 2004. Approval of both SCR and Scrubber was received in January of 2005.

Please expedite the review process for the attached application.

Thank you for your help in this matter and please advise me if there is anything we should be doing aid in the review of this application or the applications made in December of 2004.

Sincerely,

A handwritten signature in black ink that reads 'Dennis A. Baker'.

Dennis A. Baker
Tax Representative

RECEIVED

APR 07 2005

IEPA - DAPC - SPFLD

— Exhibit B —

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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.

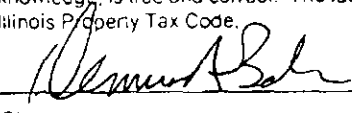
FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John S. Swearingen		Person to Contact for Additional Details Dennis A. Baker	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson IL 62454		Municipality, State & Zip Code Findlay OH 45840	
	Telephone Number (618)544-2121		Telephone Number (419)421-3759	
	Location of Facility Quarter Section	Township	Range	Municipality Robinson
	Street Address Route 33		County Crawford	Township Robinson
	Property Identification Number		Parcel Number Part of 51-34-1-21	Book Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining WWTP		
		Water Pollution Control Construction Permit No. 2001-FN-4870		Date Issued 12-31-01
NPDES PERMIT No.		Date Issued		
Air Pollution Control Construction Permit No. 0110018 (Joint)		Date Issued 11-18-02		
Air Pollution Control Operating Permit No. 0110018 (Joint), 96010007 (Title V)		Date Issued 11-18-02, 11-24-03		
Sec. C MANUFACTURING PROCESS	Describe Unit Process CAAPP Permit)			
	See attached			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Materials Used in Process			
	See attached			

RECEIVED

APR 07 2005

IEPA - DAPC - SPFLD

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Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes
			No
	(3)	Are contaminants (or residues) collected by the control facility?	
			Yes
			No
	(4)	Date installation completed _____ status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 20,902,623
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 2.255	
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	 <u>Tax Representative</u> 419-421-3759		
	Signature	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.		
INSTRUCTIONS	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.	
	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 realized 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:	Attention:
	Kinos 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

Section C**Describe Unit Process:**

The new covered waste water treating plant is located a block east and north of the Crude Unit. The treatment plant is covered to prevent hydrocarbon vapors out of the air. The lighter than water materials are skimmed from the top and the heavier than water materials are pumped off the bottom in the API Traps. In the DNFs the suspended particles are formed together chemically and floated to the top as floc where they are skimmed. The skimmed waste is then treated and taken off site.

Oily wastewater from refinery processes is directed to the Main Lift Station. Storm water can also be directed to the Main Lift Station in the event of an overflow of storm water facilities or should it need to be processed in the primary wastewater treatment facilities. From the Main Lift Station, oily wastewater/storm water is pumped to the inlet of two parallel API Separators, which are covered, nitrogen-blanketed, and vented to the 84F-7 Flare. Oil is skimmed off the top of the API Separators and sent to a series of slop oil tanks; recovered slop oil is returned to refinery processes. Solids from the bottom of the API Separators are pumped to storage tanks.

After the API Separators, wastewater is directed to two parallel Dissolved Nitrogen Flootation (DNF) units, which are also covered, nitrogen-blanketed and vented to the 84F-7 Flare. DNF solids and DNF float are pumped to the storage tanks. From the DNF units, waste water is pumped to the DNF Effluent Tank, 79D-125, and then to Tank 79D-63, which serves as an equalization tank for the secondary treatment facilities. Secondary treatment includes two activated sludge tanks for biological treatment, clarification, and filtering.

API or DNF solids can be further processed to recover oil. The solids are sent through a centrifuge, where oil is recovered, and then through a low temperature thermal desorption unit to reduce the sludge volume.

New construction to WWTP process included:

1. New main lift station with secondary containment and cover with vapor control to pump the refinery wastewater from the existing Diversion Box/Splitter Box to the two new trains of API Oil/Water Separator and Dissolved Nitrogen Flootation (DNF).
2. New above ground parallel API separator trains with provisions for vapor collection. The effluent from the main lift station is diverted to the new API units.
3. Two new larger above ground parallel DNF units with provisions for vapor collection. The effluent from the new API separator is sent to the new DNF units.
4. Dedicated slop oil collection tanks for each API. The slop oil will be pumped from these tanks to the existing slop oil collection tanks.
5. Two solids storage tanks for the API and/or DNF solids.
6. Two DNF Float storage tanks.
7. Pumps and piping for wastewater, slop oil, and solids transfer.

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8. Secondary containment for the WWTP area, area paving, fire protection facilities and area lighting.
9. New operator's shelter with controls and new motor control center.
10. Nitrogen blanketing on selected units to maintain a non-explosive environment under the vapor emission control covers.
11. New chemical feed facility for caustic, sulfuric acid, ammonia, phosphoric acid, polymer (flocculant), and coagulant.
12. Floating roof cover for existing Equalization Tank 79D-63 to control vapor emissions.
13. Cover and vapor controls for existing Diversion Box, 809 Sump and API Splitter Box.
14. Activated carbon systems to control emissions from Main Lift Station, sewers, and other remotely located systems such as the stormwater sump.

Section C

Materials used in process:

Caustic, sulfuric acid, ammonia, phosphoric acid, polymer (flocculant), and coagulant

Section D

Pollution Control Facility Description

Oily wastewater from refinery processes is directed to the Main Lift Station. Storm water can also be directed to the Main Lift Station in the event of an overflow of storm water facilities or should it need to be processed in the primary wastewater treatment facilities. From the Main Lift Station, oily wastewater/storm water is pumped to the inlet of two parallel API Separators, which are covered, nitrogen-blanketed, and vented to the 84F-7 Flare. Oil is skimmed off the top of the API Separators and sent to a series of slop oil tanks; recovered slop oil is returned to refinery processes. Solids from the bottom of the API Separators are pumped to storage tanks.

After the API Separators, wastewater is directed to two parallel Dissolved Nitrogen Flootation (DNF) units, which are also covered, nitrogen-blanketed and vented to the 84F-7 Flare. DNF solids and DNF float are pumped to the storage tanks. From the DNF units, waste water is pumped to the DNF Effluent Tank, 79D-125, and then to Tank 79D-63, which serves as an equalization tank for the secondary treatment facilities. Secondary treatment includes two activated sludge tanks for biological treatment, clarification, and filtering.

API or DNF solids can be further processed to recover oil. The solids are sent through a centrifuge, where oil is recovered, and then through a low temperature thermal desorption unit to reduce the sludge volume.

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Section E

(1) **Nature of Contaminants or Pollutants:**

Hydrocarbon vapors

Contaminant or Pollutant: Hydrocarbon vapors (VOCs)

Material retained, captured or recovered (description): Hydrocarbon vapors are prevented from reaching the atmosphere due to the new covered waste water treatment plant.

(2) N/A

Plans and specifications attached YES

(3) Are contaminants (or residues) collected by the control facility YES

(4) Installation completed: October 2002 status of installation on date of application:

100%

(5) FOR TAX DEPARTMENT

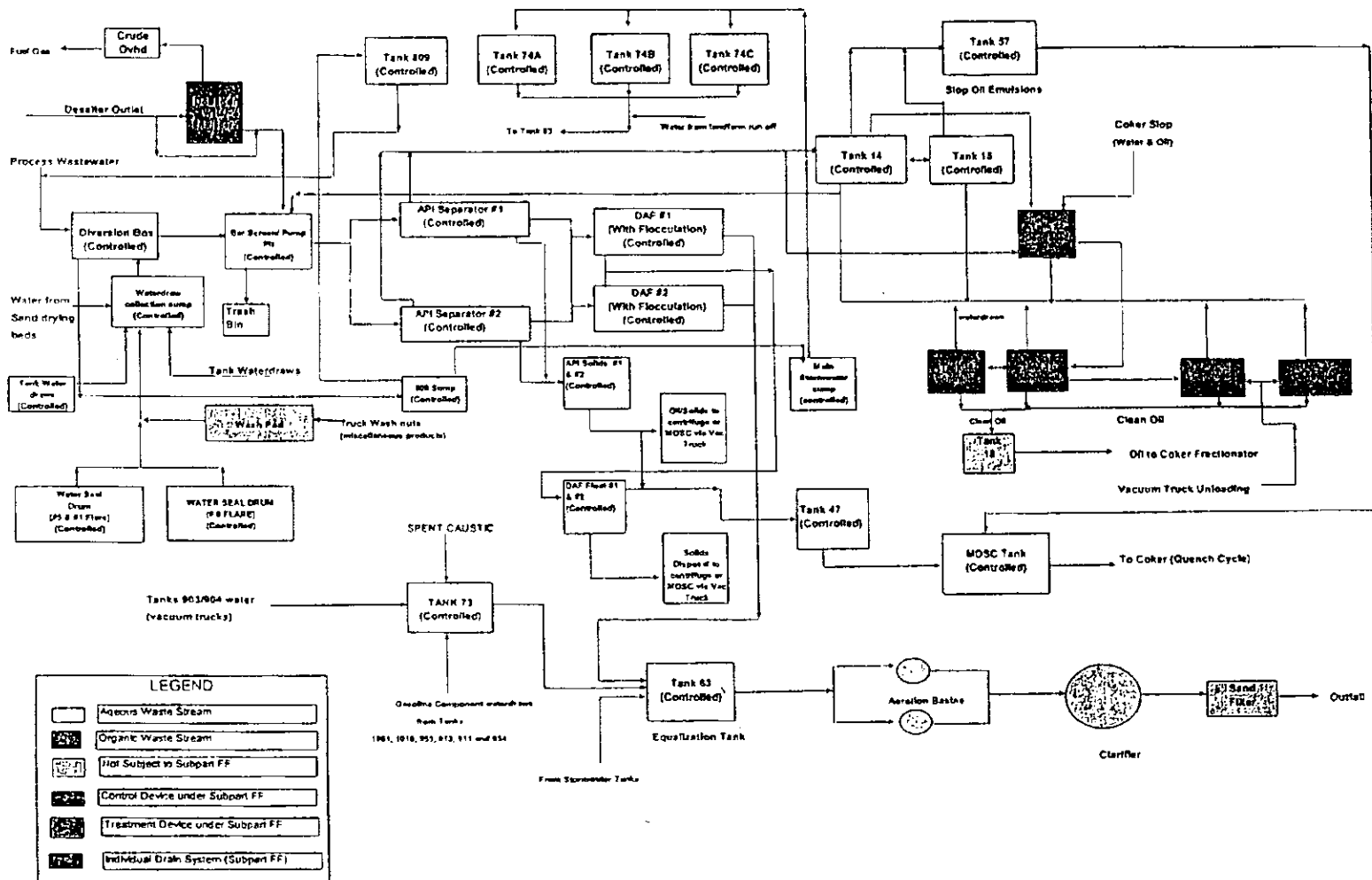
Process Flow Diagrams

WWTP Schematic.....A-1
Overall Refinery Plot Plan.....B-1

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Waste Water Treatment Plant - Robinson Facility

4 Stormwater Tanks (Each is Controlled to Support FF Standards)



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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

P.O. Box 19506, SPRINGFIELD, ILLINOIS 62794-9506

RENEE CIPRIANO, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: September 20, 2005
To: Robb Layman
From: Don Sutton *DES*
Subject: Marathon Ashland Petroleum LLC TC-04-30-12G & TC-05-04-07

This Agency received a request on December 30, 2004 from Marathon Ashland Petroleum LLC 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:

Wastewater Treatment Plant and Benzene Neshap's Air Controls whose primary purpose is to reduce vapor emissions from the oily sewer system. The units that reduce vapor emissions are the Oily Water Sewer Vapor Controls, Vapor Control at wastewater treatment plant, and Vapor Control Slop Oil Tankage. Because the primary purpose of these units are to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 100 Marathon Avenue, Robinson
The property identification number is Part of 51-34-1-21

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 C

ROD R. BLAGOJEVICH, GOVERNOR

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