

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS

WRB REFINING, LLC )  
Gasoline SZorb Unit )  
)  
) PCB 12-  
) (Tax Certification - Air)  
PROPERTY IDENTIFICATION NUMBER )  
19-1-08-35-00-000-001 or portion thereof )

NOTICE

TO: [Electronic filing] [Service by mail]  
John Therriault, Assistant Clerk Michael Kemp  
Illinois Pollution Control Board WRB Refining, LLC  
State of Illinois Center 404 Phillips Building  
100 W. Randolph Street, Suite 11-500 Bartlesville, Oklahoma 74004  
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 paper 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: August 25, 2011

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

WRB REFINING, LLC	)	
Gasoline SZorb Unit	)	
	)	
	)	PCB 12-
	)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER	)	
19-1-08-35-00-000-001 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

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19-1-08-35-00-000-001 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 **issuance** of a tax certification covering the subject matter of the request. In support thereof, the Illinois EPA states as follows:

1. On or about October 14, 2010, the Illinois EPA received an application and supporting information from WRB REFINING, LLC, (“WRB Refining”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its Wood River petroleum refinery in Madison County, Illinois. A copy of the application is attached hereto. **[Exhibit A]**.

2. The applicant’s principal business address is as follows:

WRB Refining LLC  
404 Phillips Building  
Bartlesville, Oklahoma 74004

3. The facility address is as follows:

WRB Refining LLC  
900 South Central Avenue  
P.O. Box 76  
Roxana, Illinois 62084

4. The subject matter of this request consists of the Gasoline SZorb Unit, which was implemented by the refinery to reduce emissions of sulfur dioxide ("SO<sub>2</sub>") from the light and intermediate gasoline produced by the Fluid Catalytic Cracker ("FCC"). the fuel-fired furnaces that heat the distillation processes undertaken in the Distilling Unit No. 4/Vacuum Flasher No. 4 of the Distilling West Area at the refinery. The project consists of the installation of ultralow NO<sub>x</sub> burners in one of the furnaces, designated H-28, to reduce NO<sub>x</sub> emissions from the atmosphere. As stated in the application, the project also included modifications to the furnace's radiant and convection sections to accommodate the use of ultralow NO<sub>x</sub> burners, the installation of added filtering and conditioning of the fuel gas to protect against solids from building up (or plugging) the burner ports and the installation of a continuous emissions monitoring system. The impetus of the project stemmed from a federal consent order requiring reductions in NO<sub>x</sub> emissions from refinery operations.

5. 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."

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

7. Based on information in the application and the underlying purpose of the Distilling West H-28 NO<sub>x</sub> Reduction project to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the various systems, constructions, devices and/or buildings or equipment from the project relating to air pollution control 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 B]**.

8. Because the substantive components of the application for the Distilling West H-28 NOx Reduction project satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **issue** the applicant’s requested tax certification.

Respectfully submitted by,

*1st Robb H. Layman*  
Robb H. Layman  
Assistant Counsel

DATED: August 25, 2011

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 25<sup>th</sup> day of August, 2011, 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 paper 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

Michael Kemp  
WRB Refining, LLC  
404 Phillips Building  
Bartlesville, Oklahoma 74004

*Robb H. Layman*  
Robb H. Layman  
Assistant Counsel

\*\*\*\*\* PCB 2012-039 \*\*\*\*\*  
 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 WRB Refining LLC				
	Person Authorized to Receive Certification Michael Kemp		Person to Contact for Additional Details Gordon Terhune		
	Street Address 404 Phillips Building		Street Address 900 S. Central Ave., P.O. Box 76		
	Municipality, State & Zip Code Bartlesville, OK 74004		Municipality, State & Zip Code Roxana, IL 62084		
	Telephone Number (918) 661-9055		Telephone Number (618) 255-2876		
	Location of Facility Quarter Section	Township	Range	Municipality	Township
	Street Address 900 S. Central Ave.		County Madison	Book Number	
	Property Identification Number		Parcel Number 19-1-08-35-00-000-001		
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  Petroleum Refining			
Water Pollution Control Construction Permit No.		Date Issued			
NPDES PERMIT No. IL0000205		Date Issued 04/14/04	Expiration Date 04/14/09		
Air Pollution Control Construction Permit No. 05050062		Date Issued 01/09/06			
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03			
Sec. C    MANUFACTURING PROCESS	Describe Unit Process  The Szorb process uses catalyst and hydrogen to remove sulfur from gasoline to meet Federally mandated EPA Tier II gasoline sulfur requirements. See attached EPA Tier II Gasoline SZorb Project attachment.				
	Materials Used in Process  Gasoline, hydrogen, sorbent, air, caustic. See attached write up				
Sec. D   POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  See EPA Tier II Gasoline SZorb Project attachment.				

POLLUTION CONTROL FACILITY - IS CONTAM.	Sec. E	(1) Nature of Contaminants or Pollutants		
	IS	Material Retained, Captured or Recovered		
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SIGNATURE	CONTAM.	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.		
	CONTAM.	CONTAM.	CONTAM.	CONTAM.
INSTRUCTIONS	CONTAM.	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
	CONTAM.	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.		
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APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY  
WRB – Wood River Refinery

Project: EPA Tier II Gasoline SZorb Project

Section C – Manufacturing Process

Process Description:

The Wood River Refinery implemented the EPA Tier II Gasoline SZorb Project to reduce the emission of sulfur oxides (SOx) pollution from the use of gasoline.

The Fluid Catalytic Cracker Unit (FCC or CCU) is a process that uses heat and a catalyst to break large hydrocarbon molecules into smaller, more useful molecules. The solid FCC catalyst is similar in texture and size to sugar. This catalyst can be fluidized by passing air, steam, or hydrocarbon vapors through the catalyst. In the FCC process, the feed stream which contains large hydrocarbon molecules is heated and mixed with hot regenerated catalyst at the bottom of a reactor riser. The hot catalyst vaporizes the feed producing a fluidized catalyst/oil mixture which flows up the reactor riser. The large oil molecules break into a wide range of smaller molecules in the reactor riser. At the top of the riser, the hydrocarbon vapors are separated from the catalyst by cyclones in the reactor. The hydrocarbons flow to a distillation column where they are condensed and separated by boiling range. A full range of products are produced including fuel gas, LPG, gasoline, diesel, and heavy oil. Coke is laid down on the catalyst as a byproduct of the cracking reaction in the reactor. The coked (spent) catalyst separated in the reactor cyclones drops into a stripping section where steam is used to remove any light hydrocarbons that remain on the catalyst before sending the catalyst to the regenerator. In the regenerator air is blown through the catalyst to burn the coke off the catalyst making it suitable to send back to the reactor.

Due to the presence of sulfur in the FCC feed stream, the FCC products also contain sulfur. An earlier project installed equipment to fractionate the FCC gasoline into light, intermediate, and heavy portions and to hydrotreat the heavy portion to remove sulfur and thereby reduce SOx pollution. The EPA Tier II Gasoline SZorb Project installed a new refinery unit, the SZorb Unit, to remove sulfur from the light and intermediate portions of the FCC gasoline. This sulfur removal reduces SOx pollution from the use of gasoline.

The SZorb unit uses hydrogen and a sorbent that selectively removes sulfur containing molecules from the combined light and intermediate FCC gasoline stream. The gasoline stream is mixed with hydrogen, heated, and sent to the Reactor section. In the Reactor the gasoline contacts regenerated Sorbent where the sulfur compounds cling to the Sorbent. The resulting low sulfur gasoline stream is sent to a recovery/stabilization section where light material is recovered and sent to the Sats Gas Plant for further processing. The stabilized low sulfur gasoline is sent to gasoline blending. This process removes approximately 4 tons per day of sulfur from the Wood River gasoline pool which results in reduced SOx pollution of approximately 2920 tons per year.

Spent Sorbent is sent to the regeneration section where air is used to burn the sulfur containing compounds and regenerate the sorbent. The flue gas from the regenerator is scrubbed with caustic to remove SOx. Spent caustic is mixed with spent caustic from other units and processed in the waste water treatment plant.

Materials Used in Process:

High sulfur gasoline  
Hydrogen  
Sorbent  
Air  
Caustic

Section D – Pollution Control Facility Description

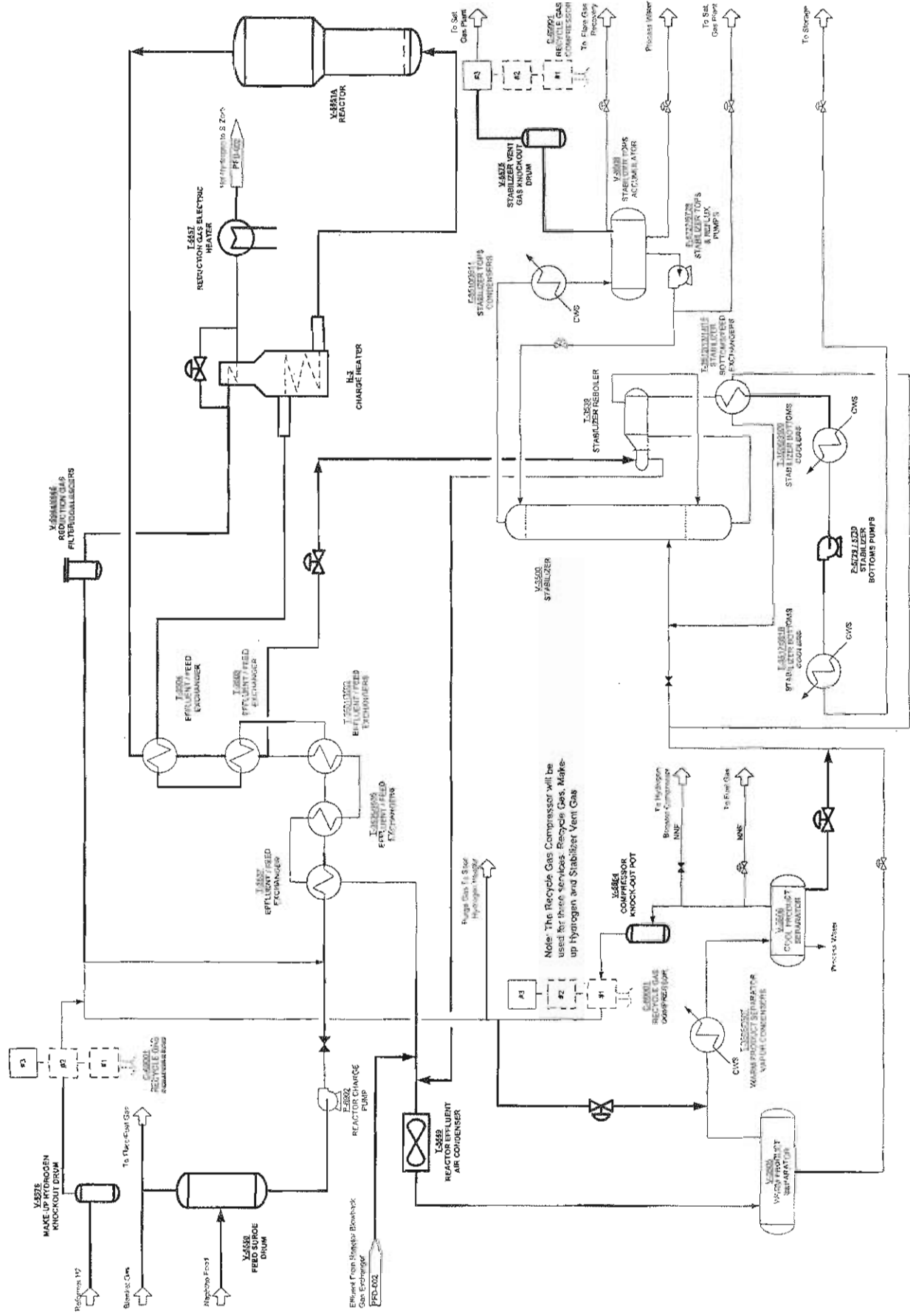
The Wood River Refinery implemented the EPA Tier II Gasoline SZorb Project solely to reduce air pollution due to SO<sub>x</sub>, NO<sub>x</sub>, and particulates. The newly installed SZorb unit is a Pollution Control Facility which removes sulfur from the light and intermediate portions of the FCC gasoline. By removing sulfur from these gasoline streams, this Pollution Control Facility reduces the emission of sulfur oxides (SO<sub>x</sub>) pollution from the use of gasoline. Prior to this project, these gasoline streams were routed to gasoline blending with no reduction in sulfur content. The SZorb unit directly reduces SO<sub>x</sub> pollution by approximately 2920 tons per year.

Also, the production of low sulfur gasoline allows gasoline engines to be fitted with advanced emission control systems that would otherwise be poisoned by sulfur. These advanced emission control systems can greatly reduce emissions of oxides of nitrogen and particulate matter. Thus, low sulfur gasoline is a necessary and integral part of the automotive pollution reduction system.

Thus, this project provides pollution control in two ways. First, the project directly reduces SO<sub>x</sub> pollution by removing sulfur from the gasoline product. Second, the project provides the gasoline quality necessary for reducing emissions of oxides of nitrogen and particulate matter through the use of advanced emission control systems in gasoline engines.

This pollution control facility results in no net income for the Wood River Refinery

In summary, the Wood River Refinery EPA Tier II Gasoline SZorb Project was implemented solely to reduce SO<sub>x</sub>, NO<sub>x</sub>, and particulate pollution.



Start Process

Note: The Recycle Gas Compressor will be used for their use for Recycle Gas, Make-up Hydrogen and Stabilizer Vent Gas



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



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

PAT QUINN, GOVERNOR

MEMORANDUM

Technical Recommendation for Tax Certification Approval

Date: May 13, 2011  
To: Robb Layman  
From: <sup>A</sup> Edwin C. Bakowski  
Subject: WRB Refining, LLC. TCR-10-10-147

This Agency received a request on October 14, 2010 from WRB Refining, 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:

EPA Tier II Gasoline Sorb Project which reduces Sox emissions by sending spent Sorbent to the regeneration section where air is used to burn the sulfur compounds and regenerate the sorbent. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 900 South Central Avenue, Roxana, Illinois  
The property identification number is 19-1-08-35-00-000-001

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.

FEM:psj