BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lamoreux Farms-Lanark
(Property Identification Number
6-10-33-200-001)

) PCB 17(Tax Certification)

NOTICE

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

John Theirrault, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601

John Lamoreux 7012 Center Dr. Lanark, Illinois 61046

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

ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: January 11, 2017

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lamoreux Farms-Lanark
(Property Identification Number
6-10-33-200-001)
) PCB 17(Tax Certification)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: January 11, 2017

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lamoreux Farms-Lanark)
(Property Identification Number) PCB 17-
6-10-33-200-001)) (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 November 9, 2016, the Illinois EPA received a request from John Lamoreux (log number TC- 137102, 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:

Lamoreux Farms
7012 Center Drive
Lenark, IL 61046

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 33, T24N, R6E of the 4th PM in Carroll County, at the above street address, and consist of the following:

Two concrete manure pits (one approximately 40 ft. x 160 ft. x 10 ft. and the other approximately 48 ft. x 240 ft. x 12 ft.); the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above; and a perimeter drainage tile (4" dia. and approximately 596 ft. in length) that is located around the footing of the 48 ft. x 240 ft. pit to prevent flotation of the manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

THIS FILING IS SUBMITTED ON RECYCLED PAPER

- Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), 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.
- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014),
 pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 III. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 III 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

Vam Hay

Assistant Counsel

Division of Legal Counsel

Dated: January 11, 2017

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 . (217) 782-3397 BRUCE RAUNER, GOVERNOR

ALEC MESSINA, ACTING DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

Al Keller, Manager, Permit Section From:

DEC 1 2 2016 Date:

Lamoreux Farms - Lanark Re:

Recommendation of Tax Certification

Log # TC-137102

Property Index# 6-10-33-200-001

The Bureau of Water received a request on November 9, 2016 from John Lamoreux 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:

Lamoreux Farms 7012 Center Drive Lanark, IL 61046

NE 1/4 of Section 33, T24N, R6E of the 4th PM in Carroll County

The livestock waste handling facilities consist of two (2) concrete manure pits (approximately 40 ft, x 160 ft, x 10 ft. and 48 ft. x 240 ft. x 12 ft., respectively) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. A perimeter drainage tile (4" dia. and approximately 596 ft. in length) is located around the footing of the 48 ft. x 240 ft. pit to prevent flotation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this 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 the above, please contact Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

Tax Cert File CC:

Electronic Filing: Received, Clerk's Office 1/11/2017 - * * * PCB 2017-039 * * * Watershed Unit Tax Certification Review Sheet

Project Name: Lamoreux Farm s	Date: December 7, 2016
	Type: Agchem
Reviewer: WH	Livestock
Log number: TC-137102	Contact: Dan Lamoreux
Parameter Control Section 1997	7176 Center Drive
Applicant: John Lamoreux	Lanark, IL 61046
7012 Center Drive	Phone: 815-375-1135
Lanark, IL 61046	and the second s
201-01-14 10-0-0-11-1	Property Index#: 6-10-33-200-001
Facility: Lamoreux Farms	
7012 Center Drive	Parcel#:
Lanark, IL 61046	
Lanark, it 01040	County: Carroll
Legal Description:	
Section:33 Twp: 24N R: 6E PM: 4 th	Signature: John Lamoreux
Section: 33 Twp. 24N N. 6c Pivi. 4	
Date Control Devices installed: 1981, 2015	Title: Owner
Date Control Devices installed, 1901, 2015	
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taxcert review sheet

Han, Wei

From: Sent: Dan Lamoreux <dlam27@hotmail.com> Wednesday, December 07, 2016 12:58 PM

To: Han, We

Subject:

[External] Re: Tax Certification - Lamoreux Farm

Hello.

I do not have a copy of application that I originally submitted. Therefore, I am emailing to ask that the following changes be made to my application:

I do not wish to apply for property tax exemption for the fencing in the cattle living space, the feed bunks, or automatic waters. I only wish to apply for exemption for the components of the waste storage facility, which include: the concrete manure pit, the perimeter drain tile and slatted floor structure. The slatted floor structure has been engineered in conjunction with the manure pit to provide the proper integrity needed to prevent the side walls of the pit from caving in from outside forces. The slatted floor surface has been grouted to eliminate any gaps that could lessen the strength and integrity of the floor. The floor is held up by concrete pillars and beams. This entire system is necessary in order to maintain a safe and pollution free waste storage facility.

Also, I wish for the application to state that the purpose of the pollution control facility is: to properly store waste in an environmentally sound manner in order to prevent potential environmental pollution.

Thank you for your time and help with this matter,

Dan Lamoreux

From: Han, Wei < Wei. Han@Illinois.gov>

Sent: Wednesday, December 7, 2016 11:47:49 AM

To: Dan Lamoreux

Subject: RE: Tax Certification - Lamoreux Farm

Hi, Mr. Lamoreux

Thank you for the information. Please be advised that the slatted floor cattle living space, the feed bunks and the automatic waters are not considered part of pollution control facility. Also the purpose of the pollution control facility shall not be producing beef. Please make corrections to the application form.

Thank you.

Wei Han Facility Evaluation Unit Bureau of Water Illinois Environmental Protection Agency

Phone: 217-524-3034

Email: Wei. Han@Illinois.gov

From: Dan Lamoreux [mailto:dlam27@hotmail.com]
Sent: Wednesday, December 07, 2016 11:09 AM

To: Han, Wei

Subject: [External] Re: Tax Certification - Lamoreux Farm

Hello.

- 1. In new barn the pumpout areas are each 4' x 4' sized openings. In the old barn, we remove 8 individual slats (each measuring 6"x8') in order to create an opening of 4'x8' for placing the pump into the pit.
- 2. The perimeter tile around the new barn is: 4" perforated tile. It fully encircles the foundation of the pit. The length is 246'. The width is 52'. When the old barn was constructed, it did not have a perimeter tile installed around the pit.
- 3. Mr. John Lamoreux's title is: owner.

Thank you so much,

Dan Lamoreux

From: Han, Wei < Wei. Han@Illinois.gov>

Sent: Wednesday, December 7, 2016 10:53:38 AM

To: dlam27@hotmail.com

Subject: FW: Tax Certification - Lamoreux Farm

From: Han, Wei

Sent: Tuesday, November 22, 2016 1:56 PM

To: 'dlam@hotmail.com'
Cc: 'mklam1214@yahoo.com'

Subject: Tax Certification - Lamoreux Farm

Mr. Lamoreux,

I am reviewing your tax certification application for the subject farm. Here is the additional information I need from you to complete my review:

- 1. The dimensions of pumpout pits for both new and old concrete manure pits.
- Linear length and diameter of the drainage tile around the manure pit. Please confirm that only the pit at new barn has this drainage tile.
- Title of Mr. John Lamoreux who signed the application form, i.e., owner, operator, manager, etc. This item was left blank on the application form.

You can provide the information by replying this email. Please let me know if you have any questions. Thank you.

Wei Han Illinois Environmental Protection Agency BOW/DWPC/Permit Section 1021 North Grand Avenue E. P.O. Box 19276 Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei. Han@Illinois.gov

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.

Lamoreux Farms John Lamoreux 7012 Center Drive Lanark, IL 61046

Illinois EPA Attention: Al Keller, Permit Section Division of Water Pollution Control 1021 North Grand Avenue East, P.O. Box 19276

Springfield, IL 62794-9276

November 3, 2016

Mr. Keller,

I am applying for property tax exemption for the concrete manure storage pit and slatted floor surface portions of 2 cattle barns on my property. Both of these pollution control facilities (barns) are located at the same property index number. The 'old barn' was first placed into use in April 1981. The 'new barn' was first placed into use in December 2015. Included with my application is an index sheet to summarize all of my informational attachments.

Thank you for your time and consideration,

John Lamoreux

INDEX

SECTION 1: Applicant Information

SECTION 2: Facility Information

SECTION 3: Verification and Signature

Manufacturing Operations Information and Permit Information

Nature of Contaminants or Pollutants

Pollution Control Facility Information:

- Diagram of waste flow, including written description
- Diagrams of facilities
- Plat map of facilities
- Aerial view of facilities
- Local watershed information with description pollution prevention measures
- · Table of values of pollution control facilities

Electronic Filing: Received, Clerk's Office 1/11/2017 - * * * PCB 2017-039 * * * Illinois Environmental Protection Agency

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

Application for Certification (Property Tax Treatment) Pollution Control Facility

			FOR AGE		
		File Number:			Date Rec'd:
This form is to be used fillinois EPA. Separate a	ne): Air Wwater for any application for certification pplications must be completed ated, file two applications.				Date: acility for air or water from the (air and water). Where both air an
If attachments are neede	ed, record them consecutively o	on an index sheet.			
You may complete this	form online, save a copy loc	cally, print, sign and su	bmit it to:		
		Divisio 1021 N	on: Al Kelle n of Water F	Pollution Co Avenue Ea	
I. Applicant Infor	mation:				
Company Name:	Lamoreux Farms				
Person Authorized to Receive Certification	John Lamoreux		on to Contac		n Lamoreux
Street Address:	7012 Center Drive	Stre	et Address:	1000	
City:	Lanark	State: IL City:		Lanark	State: IL
Zip:	61046 Phone:	815-493-6460 Zip:		61046	Phone: 815-375-1135
Email Address:	mklam1214@yahoo.com	Ema	il Address:	dlam27@h	otmail.com
II. Facility Informa	ation: 32				
Contraction of the contraction o	ation: 33 arter Section: NE 1/4 36 To	wnship: 24N	Range: 6E	<u> </u>	
Facility Location: Qua	22	ownship: 24N		: Rock Cree	k
Facility Location: Qua	arter Section: NE 1/4		Township:	Rock Cree	DD
Facility Location: Qua	arter Section: NE 1/4 To nicipality: Lanark tion is requested for facilities		Township:	:Rock Cree ndaries.	k DECEIVED
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Mu Note: A plat map local Address: 7012 Cente State: IL Zip Code Property Index Numb Note: The Property In taxation purposes. Manufacturing Oper Nature of Operations Old barn: 250 head b	arter Section: NE 1/4 To nicipality: Lanark tion is requested for facilities or Drive : 61046 County: er: 6-10-33-200-001 dex Number is the numerical ations Information: Conducted at the Above Local conducted at the Ab	Carroll I reference used to ide	Township: unicipal bour City: Lanar Book Num entify a parce	: Rock Cree ndaries. rk nber: el of real pre	NOV 0 9 2016 Operty for assessment and BOW/WPC/PERMIT SECTION
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Mu Note: A plat map local Address: 7012 Center State: IL Zip Code Property Index Numb Note: The Property Intexation purposes. Manufacturing Oper Nature of Operations Old barn: 250 head b Permit Information: WPC Construction Per	arter Section: NE 1/4 To nicipality: Lanark tion is requested for facilities or Drive : 61046 County: er: 6-10-33-200-001 dex Number is the numerical ations Information: Conducted at the Above Located County and feeding and feeding or control of the conducted at the Above Located County and feeding and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted at the Above Located County and feeding or conducted County and feeding or condu	Carroll Al reference used to identify the carroll cation: Ing facility. New barn:	Township: unicipal bour City: Lanar Book Num entify a parce	: Rock Cree Indaries. Indaries. Inder: Inder	NOV 0 9 2016 Operty for assessment and BOW/WPC/PERMIT SECTION Dusing and feeding facility

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Electronic Filing: Received, Clerk's Office 1/11/2017 - * * * PCB 2017-039 * * * Manufacturing Process Information: Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device). Description of the Process: DOES NOT APPLY Materials Used in the Process: DOES NOT APPLY Pollution Control Facility Information: Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable. Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device): Each facility is fully covered with a roof. Old barn manure pit is 40'x160'x 10' deep. New barn pit is 48'x282'x12' deep. Each manure storage pit is located under the slatted floor surface where cattle are located. The slatted floor cattle living space and feed bunks and automatic waters are all located under roof. Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device): The primary purpose is to produce beef efficiently and responsibly and also to manage the beef manure in a manner in which there is no pollution caused to the environment. Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device). Nature of Contaminants or Pollutants: List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes. Material Retained, Captured or Recovered Contaminant or Pollutant Description Disposal or Use liquid slurry beef manure Crop fertilizer

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

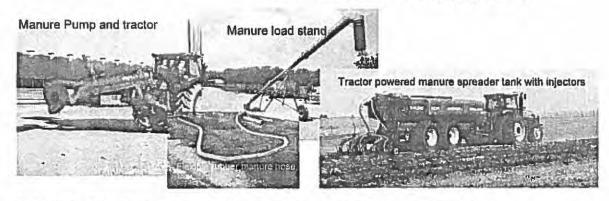
manure

Electronic Filing: Received, Clerk's Office 1/11/2017 - * * * PCB 2017-039 Point(s) of Waste Water Discharge: Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached Yes No Submit Drawings, which clearly show: (a) Point(s) of discharge to receiving stream; and (b) Sewers and process piping to and from the control face.					
Are contaminants (or residues) collected by the con	ntrol facility?		O No		
Note: If the collected contaminants are disposed of othe dollars reclaimed by the sale or reuse of the collected su					ue
Project Status:					
Date Installation Completed: Dec 18, 2015					
Provide the date the pollution control facility was first pla	aced into service	and operat	ed. If not, exp	olain.	
New barn: Dec 31, 2015 the first cattle were put into fa	acility				_
Old barn: April 1981 first cattle put in					
Status of installation on date of application:					

III. Verification and Signature:	11019				=
The following information is submitted in accordance will knowledge is true and correct.	ith the Illinois Pro	perty Tax C	ode, as amer	ided, and to the best of m	ıy
Any person who knowingly makes a false, fictitious, Illinois EPA commits a Class 4 felony. A second or ILCS 5/44(h))					
John R. Lamoreux					
Printed Name:		Title:			
For incorporated entities, signature should be from an	authorized corp	orate repres	entative.		
John R. Lamorenz	X/	nv. 3 à	016		
Signature:		Date:	7/6		

Electronic Filing GRANE IVE IL ON LINE 1/11/2017 - * * * PCB 2017-039 * * * DESCRIPTION OF COMPONENTS

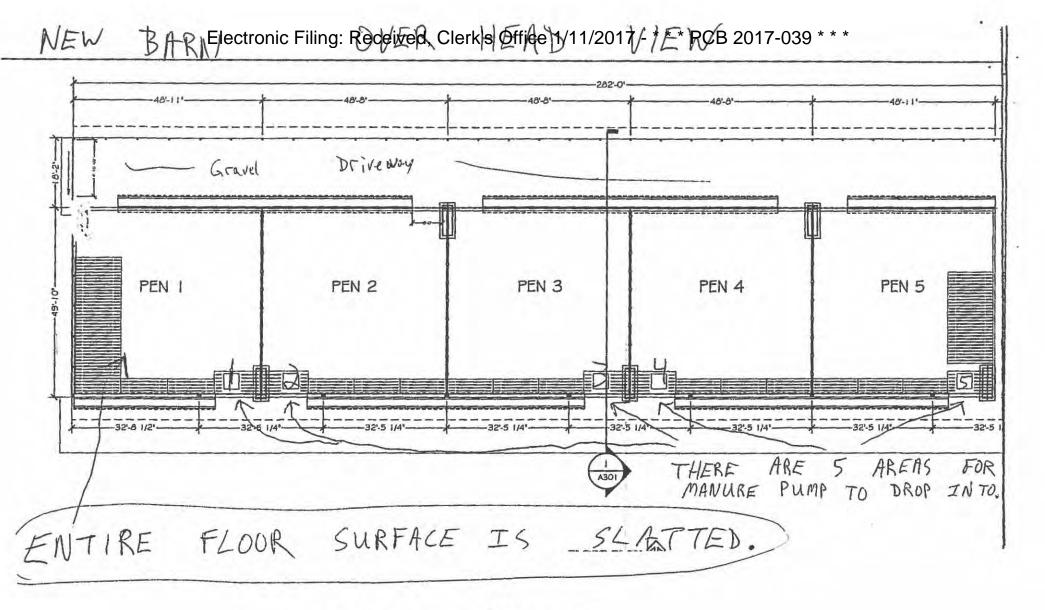


In both the old and new barns, this describes how the waste is carefully handled:

The upper left image shows a tractor powered 8" diameter Nuhn manure pump. This is placed into the manure pit by opening a lid on the slatted floor surface and slowly reversing the tractor while simultaneously tilting and lowering the far end of the manure pump down into the concrete manure pit. This pump mixes and agitates the manure into an evenly mixed slurry consistency which helps flowability and results in a uniform distribution of nutrient to the cropland.

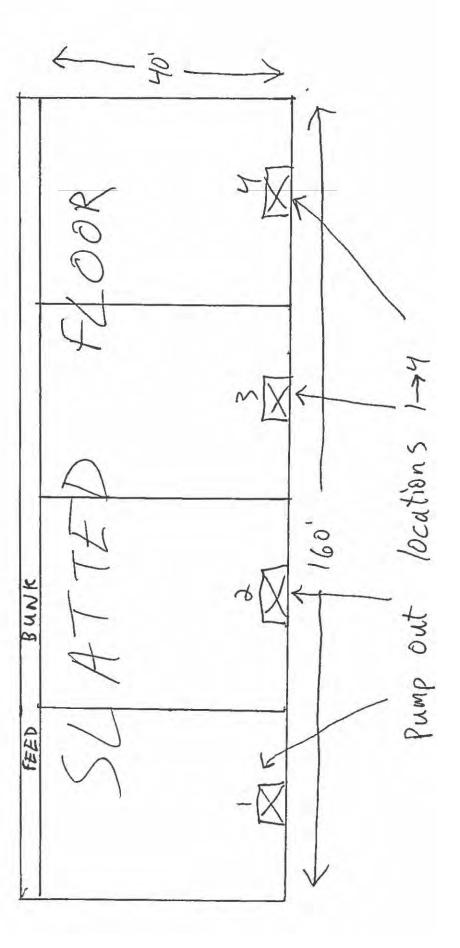
After mixing, the manure is ready for land application. One end of a flexible hose is attached to the manure pump and the other end is attached to a manure load stand. Then a liquid manure spreader tank is parked under the upper spout of the manure load stand. Then the manure pump valve is opened and manure flows into the manure spreader tank. A nitrogen stabilizer product is added to each load at this time. This prevents nitrogen losses due to nitrification, which prevents nitrates from polluting ground and surface water. When the indicator on the manure tank shows that the tank is full, the manure pump valve is closed and the flow of manure stops.

Then the load is driven to cropland and applied as fertilizer for crops. The manure is injected under the soil surface using cultivator shovels that are mounted to the rear end of the machine. These shovels have individual hoses running to them from the manure tank. The tractor operator controls the machine using an automatic flow meter which is preprogrammed to a specific rate which is predetermined by our Comprehensive Nutrient Management Plan. In this way, we can apply exactly the correct amount of manure per acre of cropland and also ensure that no manure is left exposed to the soil surface where runoff could occur.

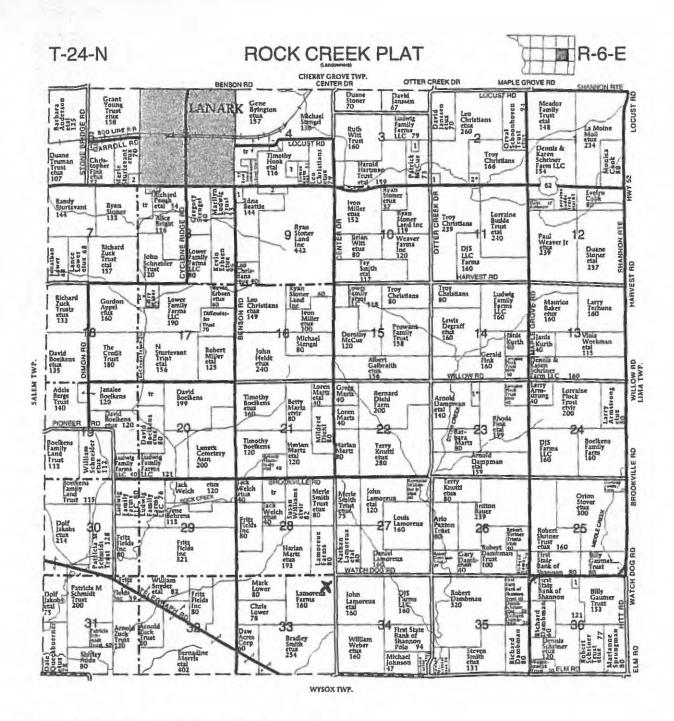


Pit is 49 10" x 282' x 12"

A 4" perforated drain tile is installed around the entitle lower outside perimeter of the pit. There is a sampling port located at the southwest corner.



OLD BARN



ROCK CREEK TOWNSHIP
SECTION 2

1. Pierce, James 6
2. Carroll Service 0

1. Christians, Troy 7 2. Stefinsky, Richard 10 SECTION 3 1. Murphy, Brian 6

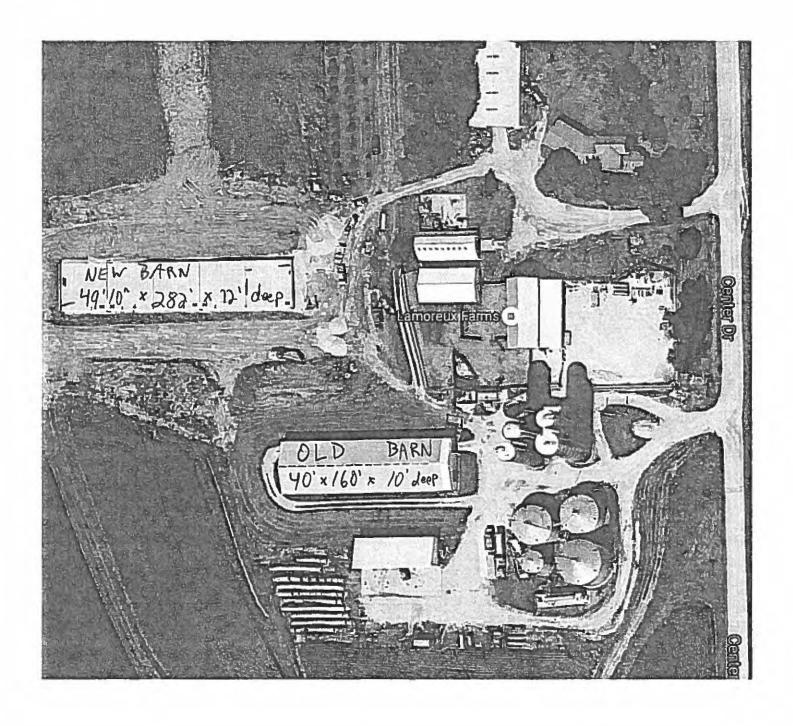
SECTION 4 1. Newcomer, John 15 SECTION 6

Carroll Service Co 10 SECTION 9

1. Curtis Carl Inc 9 Curtis Carl Inc 11 SECTION 10 1. Witt, Brian 7 SECTION 17

1. Appel, Gordon 10

SECTION 23 1. Fink, Rodney 15 SECTION 36 1. Winterton, Susan 6



Watershed Information and protection description

These facilities are located in the watershed of Rock Creek. These facilities prevent pollution from entering Rock Creek by fully covering the cattle under a roof which prevents feedlot runoff from rainfall. The manure from these pits is land applied by means of injection, which again prevents runoff. Furthermore, all manure from these facilities is treated with a nitrogen stabilizer product to prevent nitrates from leaving the soil before the crops can use the nitrogen. To ensure the integrity of the manure storage pit of the new barn, a 4 inch perforated drain tile was laid around the lower outside perimeter of the entire concrete manure pit. Water from this drain tile is sampled and monitored closely to ensure that manure is not escaping through the concrete pit and into the ground.

	OLD BARN	NEW BARN
ORIGINAL TOTAL BARN COST:	\$102,000	\$577,000
ORIGINAL COST OF MANURE PIT AND SLATTED FLOOR PORTION:	\$58,000	\$280,000
PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE	56.80%	48.50%

Electronic Filing: Received	, Clerk's Office	1/11/2017 - *	* * PCB 2017-039 * * *
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STATE OF ILLINOIS)
):
COUNTY OF SANGAMON).
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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of January 11, 2017, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u> <u>PROTECTION AGENCY</u>, 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:

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 John Lamoreux 7012 Center Dr. Lanark, Illinois 61046

[Electronic Filing]

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276

THIS FILING IS SUBMITTED ON RECYCLED PAPER