

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

MARATHON PETROLEUM COMPANY, LLC )  
Ultra-low NOx Burners for HF Alky Isostripper )  
Reboiler Heater )  
 ) PCB 09-  
 ) (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER )  
51-34-021-001 or portion thereof )

**NOTICE**

TO: [*Electronic filing*]  
John Therriault, Assistant Clerk  
Illinois Pollution Control Board  
State of Illinois Center  
100 W. Randolph Street, Suite 11-500  
Chicago, Illinois 60601

[*Service by mail*]  
John S. Swearingen  
Marathon Ashland Petroleum  
Refinery Office Building  
Robinson, Illinois 62454

[*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 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: February 11, 2009

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





reduce NOx emissions from the heater, with an anticipated emissions reduction of 107 tons per year of that pollutant from the aforesaid refinery operations.

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 Ultra-low NOx Burners for the HF Alky Isostripper Reboiler Heater 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. **[Exhibit B]**.

7. Because the Ultra-low NOx Burners satisfy the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant’s requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

/s/ Robb H. Layman  
Robb H. Layman  
Assistant Counsel

DATED: February 11, 2009

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 11<sup>th</sup> day of February 2009, 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 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 Petroleum Company, LLC  
Refinery Office Building  
Robinson, Illinois 62454

/s/ Robb H. Layman  
Robb H. Layman  
Assistant Counsel



**Marathon Petroleum Company LLC**

539 South Main Street  
Findlay, OH 45840  
Telephone 419/422-2121  
Fax 419/421-4590

COPY

December 21, 2007

**RECEIVED  
STATE OF ILLINOIS**

FEB 25 2008

Environmental Protection Agency  
BUREAU OF AIR

Mr. Don Sutton  
Bureau of Air - Number 11  
1021 North Grand Avenue - East  
Springfield, IL 62702

Re: Application for Certification Pollution Control Facility

Dear Mr. Sutton:

Enclosed for your consideration is an application for property tax certification relating to an air pollution control project at Marathon Petroleum Company LLC's Robinson refinery.

<u>AFE</u>	<u>Project Description</u>
Y047	7F-1 Ultra Low NOx Burners

We are in the process of gathering together some drawings to accompany the application, and I will forward them as soon as I can get them in hand.

Please contact me if you have questions or need any additional information. My email is [drkrupp@marathonoil.com](mailto:drkrupp@marathonoil.com) and my phone number is 419-421-4527.

I look forward to your favorable reply.

Sincerely,

*Debora R. Krupp*  
Debora R. Krupp  
Senior Tax Analyst

M:\DOCS\2007\Pollution Control\NL air transmittal ltr2.doc

*enclosed is a drawing as promised in my 12/21/07 letter.*

*Deb Krupp  
2/21/08*

*(P.S. I also added the completion date which was omitted earlier)*

*Exhibit A*



PCB 2009-059  
 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	
APPLICANT	Sec. A Company Name Marathon Petroleum Company LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Debora Krupp	
	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 419-421-4527	
	Location of Facility	Quarter Section	Township	Range
	Street Address Route 33		County Crawford	Township Robinson
	Property Identification Number		Parcel Number Part of 51-34-021-001	Book Number
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location			
	Petroleum Refining 7F-1 Ultra Low NOx Burners		AFE: <u>Y047</u> ID: <u>R-553</u>	
	Water Pollution Control Construction Permit No.	Date Issued		
	NPDES PERMIT No.	Date Issued	Expiration Date	
	Air Pollution Control Construction Permit No. 07040058	Date Issued	5/29/07	
MANUFACTURING PROCESS	Sec. C Describe Unit Process			
	See Attached			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility			
	See Attached			

Sec. E (1) Nature of Contaminants or Pollutants **PCB 2009-059 \* \* \* \* \***

POLLUTION CONTROL FACILITY - CONTAMINANTS	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Nitrogen Oxide	NOx	Capture

(2) Point(s) of Waste Water Discharge N/A

Plans and Specifications Attached Yes  No

(3) Are contaminants (or residues) collected by the control facility? Yes  No

(4) Date installation completed 12/20/07 status of installation on date of application 100%

ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	
		\$ 2,725,000
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	
		\$ 165,000
	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:		
	% .23%	

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 John Swearingen 12/10/07 Manager, Illinois Refining Division  
 Signature John Swearingen 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.

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 reclaimed 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:
Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

**Attachment**  
**Application for Certification (Property Tax) Pollution Control Facility**  
**Marathon Petroleum Company LLC**

AFE Y047

Budget No. R-553

Cost Center: 810007

Project Name 7F-1 Ultra Low NOx Burners

**Section C - Manufacturing Process**

Describe Unit Process:

John Zink Ultra Low-NOx (ULN) burners were installed in the HF Alky Isostripper Reboiler Heater (7F-1)

A 107 TPY reduction of NOx emissions is anticipated.

The project includes:

- Installation of NOx CEM analyzer
- Fuel gas filtering system to prevent plugging of smaller burner tips
- Installation of platform on stack for CEMs
- Installation of Ultra Low NOx burners
- Modify sight ports in the side and bottom of the heater
- Replacement of floor due to new burner arrangement
- Replacement of platform around heater for viewing burners
- Converting the pilots to natural gas

**Section D -- Pollution Control Facility Description**

Describe Pollution Abatement Control Facility:

7F-1 Alkylation Furnace was retrofitted with ultra low NOx burners to reduce nitrogen oxide emissions. A 107 ton per year reduction of nitrogen oxide emissions is anticipated.

*“Burners of this nature incorporate in their design low excess air firing and off-stoichiometric combustion. Tests indicate that burners of this nature reduce emissions of nitrogen oxides by 40 to 60% compared with older, conventional burners.” \**

\* Information taken from “Process Engineering and Design for Air Pollution Control” by Jaime Benitez

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

**Memorandum**

**Technical Recommendation for Tax Certification Approval**

Date: August 06, 2008

To: Robb Layman

From: Ed Bakowski 

Subject: Marathon Petroleum Company, LLC TC-07-12-26

This Agency received a request on December 26, 2007 from Marathon Petroleum Company 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:

Ultra low NOX burners installed in the Alky Isostripper Reboiler Heater to reduce nitrogen oxide emissions. 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 Route 33, Robinson, Crawford County  
The property identification number is Part of 51-34-021-001

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.

- Exhibit B