BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Subpart Ja Revisions to Flares)	
)	
)	PCB 12-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
19-1-08-35-00-000-001 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]
Michael Kemp
WRB Refining, LLC
404 Phillips Building
Bartlesville, Oklahoma 74004

[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: November 28, 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)	
Subpart Ja Revisions to Flares)	
)	
)	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

Date: November 28, 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276

Telephone: (217) 524-9137

Electronic Filing - Received,	Clerk's Office,	11/28/2011
* * * * * PCB 12-081 * * * * *	•	

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Subpart Ja Revisions to Flares)	
)	
)	PCB 12-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
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

- The subject matter of this request consists of revisions to designated flare devices 4. used in refining operations to relieve certain operating equipment from overpressure caused by hydrocarbon vapors and/or hydrogen streams. These streams, commonly low pressure and/or low volume in nature, have been historically routed to flares due to the prohibitive cost of recovery, and they contain hydrogen sulfides, which can generate emissions of sulfur oxides when vented to the atmosphere. The project affects four existing flares at the refinery. As described in the application, the LSG flare, which services a gasoline hydrotreater, a gasoline fractionation column and a diesel recovery column, is being fitted with a flow meter and composition analyzer, as well as insulated piping and various valves to route gases to an existing flare gas recovery compressor. The North Property Flare, which serves the Fluid Cat Crackers and Fuel Gas distribution system, is being fitted with a flow meter and composition analyzer, together with changes to piping and instrumentation to the Fuel Gas distribution system that will replace a high-content hydrogen sulfide stream that is currently flared with a lower-content stream. The existing Alky flare used to handle gases from the newly-constructed Ultralow Sulfur Diesel Hydrotreater is being fitted with a flare gas recovery compressor, together with a large diameter flare header and valves. Lastly, the Distilling West Flare, which serves the Crude Unit, a Delayed Coker and a gasoline hydrotreater, is being fitted with a flow meter and composition analyzer.
- 5. The various revisions to the four flare devices and associated piping, equipment and instrumentation will allow the refinery to comply with federal regulations governing refinery flares found at 40 CFR Subpart Ja. The flow meters and composition analyzers will be used to assess the composition and volume of flare streams, which will then be used to evaluate future changes to refinery operations for complying with Subpart Ja. The other components of the

project can be expected to result in a reduction of emissions of sulfur oxides from refinery flaring

under existing operations.

7.

35 ILCS 200/11-5 (2002).

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."

Pollution control facilities are entitled to preferential tax treatment, as provided by

8. Based on information in the application and the underlying purpose of the Subpart

Ja Revisions to Flares 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 III. Adm. Code 125.200. [Exhibit B].

9. Because the substantive components of the application for the Subpart Ja

Revisions to Flares satisfies the aforementioned criteria, the Illinois EPA recommends that the

Board **issue** the applicant's requested tax certification.

Respectfully submitted by,

<u>/s/ *Robb H. Layman*</u> Robb H. Layman

Assistant Counsel

DATED: November 28, 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 28th day of November, 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

/s/ Robb H. Layman Robb H. Layman

Assistant Counsel

Electronic Filing - Received, Clerk's Office, 11/28/2011

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 Statues, 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.

				application for	certification.
	FOR AGENCY USE				
File No.	Date Received	Certification No.		Da	ate
Sec. A	Company Name				
	WRB Refining LLC				
	Person Authorized to Receive Certification		Person to Con	tact for Additi	onal Details
ļ	Michael Kemp		Gordon Terhu		
	Street Address		Street Address		
	404 Phillips Building		900 S. Centra		
Z	Municipality, State & Zip Code		Municipality, S		ode
ICA	Bartlesville, OK 74004 Telephone Number		Roxana, IL 62		
APPLICANT	,		Telephone Number (618) 255-2876		
∢	(918) 661-9055 Location of Facility		Municipality		ownship
		Range	widinoipanty	,	Ownship
	Street Address		County	В	ook Number
	900 S. Central Ave.		Madison		
	Property Identification Number		Parcel Numbe		
		140 - AMERICAN AND AND AND AND AND AND AND AND AND A	19-1-08-35-0	0-000-001	
Sec. B	Nature of Operations Conducted at the Above I	_ocation			
	Petroleum Refining				
	Calorean / Comming				
(f)					
Z S Z				~~~~	
E OF	Water Pollution Control Construction Permit No). 	Date Issued		
MANUFACTURING OPERATIONS	NDDCC DCDMT No		Date Issued		Expiration Date
ANU OPE	NPDES PERMIT No. IL0000205		04/14/04		04/14/09
Š	Air Pollution Control Construction Permit No.		Date Issued		V-7/1-7/00
l	06050052	l	08/05/08		
	Air Pollution Control Operating Permit No.		Date Issued		
	95120306		11/07/03		
Sec. C	Describe Unit Process				
	See CORE Related Subpart Ja Revisions t	a Flares attac	hmont		
	Coee CORE Related Subpart 3a Revisions t	o i laics allac	annent.		
NG.					
rur					
AC.	Materials Used in Process				
MANUFACTURIN PROCESS	Refinery light to intermediate boiling range	hydrocarbons	s (Mixed C3, M	lixed C4. Mi	xed C5, gasoline range
MA	hydrocarbons), Benzene, Hydrogen Sulfide	•	•	=	, Ç
	, , , , , , , , , , , , , , , , , , , ,	,	, , -		·
Sec. D	Describe Pollution Abatement Control Facility				
000. 5					•
ON ION	See CORE Related Subpart Ja Revisions t	o Flares attac	chment.		
NTR RPT					
A CO					
AOIT Y DE		American 1	A STATE OF THE PROPERTY OF THE	The state of the s	A STATE OF THE STA
POLLUTION CONTROL FACILITY DESCRIPTION			Exhibi	+ 4	चळव
PO			1	• • •	
	•				

Sec. E	(1) Na	ture of Contaminants or Pollutants						
	(1) 140	edio di Contaminanto di Contamo						
န				Material Retained, Captured or Recovered				
		minant or Pollutant	DESCRIPTION		DISPOSAL OR USE			
IMI	SOx Hydrocarbon compounds including HAPs		H2S		Converted to sulfur and sold Recovered and sold as product			
TNC.	ryuroc	arbor compounds including HAFS	C1-C6 hydrocarbons	Recovere	d and sold as p	roduct		
) 社					 			
E CEL								
L FA	(2) Po							
IRO								
NO.	(0)	A	Plans and Specifications	Attached	Yes 🗆	No⊠		
NC	 	Are contaminants (or residues) colle		n data of o	Yes 🗵	No 🗆		
Ē,	 ` ´ . .	Date installation completed 12/01/1	1 status of installation of	ni uate oi a				
OLL DAT	(5)	TOTAL INSTALLED COST			\$ 16,472,680			
NG N		o. NET SALVAGE VALUE IF CONSID	DERED REAL PROPERTY:		\$ 164,000.00)		
E		e. PRODUCTIVE GROSS ANNUAL II	NCOME OF CONTROL FACILITY:		\$ 0.00			
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMI		d. PRODUCTIVE NET ANNUAL INCO	OME OF CONTROL FACILITY:		\$ 0.00			
AC		e. PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY	VALUE:	[%] To Be Dete	ermined		
Sec. F		owing information is submitted in accor			mended, and to t	he best of my		
ш		dge, is true and correct. The facilities o	laimed herein are "pollution control	facilities" as	defined in Section	on 11-10 of the		
URI	Illinois	Property Tax Code.						
SIGNATURE	$\mid \mid \mid \mid \mid \mid \mid \mid \mid \mid $	On Cath	DIRECTOR - PTRRC					
SIG								
Sec. G	Signat		Title	DIJCATION				
Sec. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION								
	_							
(**)		: Separate applications must be completed	d for each control facility claimed. Do r	not mix types (
	water o	: Separate applications must be completed perations are related, file two applications. It Information refers to applicant as listed in	If for each control facility claimed. Do not attachments are needed, record them on the tax records and the person to be controlled.	not mix types (consecutively	on an index sheet urther details or for	inspection of		
		Separate applications must be completed perations are related, file two applications. If Information refers to applicant as listed in facilities. Define facility location by stree	If for each control facility claimed. Do not attachments are needed, record them the tax records and the person to be controlled to address or legal description. A plat many controlled to the	not mix types (consecutively contacted for fi ap location is	on an index sheet urther details or for	inspection of		
	water o	Separate applications must be completed perations are related, file two applications. It is information refers to applicant as listed in facilities. Define facility location by stree outside of municipal boundaries. The pr	If for each control facility claimed. Do not attachments are needed, record them in the tax records and the person to be attackness or legal description. A plat material in the tax records and the person to be attackness or legal description.	not mix types (consecutively contacted for fi ap location is	on an index sheet urther details or for required for facilitie	inspection of es located		
	Sec. A	Separate applications must be completed perations are related, file two applications. It facilities. Define facility location by stree outside of municipal boundaries. The process of all perations of the process of t	If for each control facility claimed. Do refeatlachments are needed, record them in the tax records and the person to be of address or legal description. A plat moperty identification number is required ermits issued by local pollution control a	not mix types (consecutively contacted for fi ap location is gencies. (e.g.	on an index sheet urther details or for required for facilitie	inspection of es located		
	water o	Separate applications must be completed perations are related, file two applications. It facilities. Define facility location by stree outside of municipal boundaries. The processes of all perations of the processes of manufacturing processes or manufacturing processes or manufacturing processes.	If for each control facility claimed. Do not attachments are needed, record them in the tax records and the person to be out address or legal description. A plat material in the person to be out address or legal description. A plat material is required to the person to be out address or legal description. A plat material is required to the person to be out the political interest and the person to be out the person to be out the person to be out to be out the person the p	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used.	on an index sheet urther details or for required for facilitie MSD Construction	inspection of es located		
	Sec. A	Separate applications must be completed perations are related, file two applications. It facilities. Define facility location by stree outside of municipal boundaries. The present Self-explanatory. Submit copies of all perations to manufacturing processes or meaning the pollution control of the	If for each control facility claimed. Do not attachments are needed, record them in the tax records and the person to be out address or legal description. A plat moperty identification number is required example in the same of the person to be out address or legal description. A plat moperty identification number is required example in the pollution control and atterials on which pollution control facility trol facility, indicating that its primary put	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used.	on an index sheet urther details or for required for facilitie MSD Construction minate, prevent or	inspection of es located Permit) reduce pollution.		
	water of Sec. A Sec. B Sec. C	Separate applications must be completed perations are related, file two applications. It facilities. Define facility location by stree outside of municipal boundaries. The present Self-explanatory. Submit copies of all perapers to manufacturing processes or must Narrative description of the pollution constate the type of control facility. State perflow diagram describing the pollution cor	If for each control facility claimed. Do refeatlachments are needed, record them the tax records and the person to be at address or legal description. A plat moperty identification number is required ermits issued by local pollution control at aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing aterial facility. Include a listing of each materials are needed.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. urpose is to elii permit. A na ajor piece of ee	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included	inspection of es located Permit) reduce pollution. and a process in the claimed		
	water of Sec. A Sec. B Sec. C	Information refers to applications as listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include	If for each control facility claimed. Do refeatlachments are needed, record them the tax records and the person to be at address or legal description. A plat moperty identification number is required ermits issued by local pollution control at aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing aterial facility. Include a listing of each materials are needed.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. urpose is to elii permit. A na ajor piece of ee	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included	inspection of es located Permit) reduce pollution. and a process in the claimed		
()	water of Sec. A Sec. B Sec. C	Information refers to applications as listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency.	If for each control facility claimed. Do reach attachments are needed, record them in the tax records and the person to be of address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing aterials on the influent and average analysis of the influent and	not mix types (consecutively contacted for fi ap location is gencies. (e.g y is used urpose is to elii permit. A na ajor piece of et d effluent of the	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility sta	inspection of es located n Permit) reduce pollution, and a process in the claimed string the		
SNOI	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution is disposal of any contaminants removed from the period of the pollution is disposal of any contaminants removed from the pollution is disposal of any contaminants removed from the period of the pollution is disposal of any contaminants removed from the period of the pollution is disposal of any contaminants removed from the period of the	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be oft address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary pure mit number, date, and agency issuing introl facility. Include a listing of each may an average analysis of the influent and substances released as effluents to the rom the manufacturing processes.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimit permit. A na ajor piece of ed effluent of the manufacturing	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states processes. List a	inspection of es located n Permit) reduce pollution, and a process in the claimed string the		
UCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of control facility. Submit copies of all per Refers to manufacturing processes or municipal boundaries. The property of control facility. State per flow diagram describing the pollution contains cash value for real property. Include collection efficiency. List air contaminants, or water pollutions of disposal of any contaminants removed filtern (1) — Refers to pollutants and contains.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be oft address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary puremit number, date, and agency issuing an average analysis of the influent and substances released as effluents to the rom the manufacturing processes.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elia permit. A najor piece of ed d effluent of the manufacturing the pollution or	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or mate, prevent or mate, prevent or retive description appropriate account of facility states on trol facility.	inspection of es located Permit) reduce pollution. and a process in the claimed string the also the final		
STRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to water pollution but contaminants clearly show (a) Point(s) of dischalling discontaminants.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be oft address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary puremit number, date, and agency issuing aternation and average analysis of the influent and control facility. Include a listing of each materials are an average analysis of the influent and substances released as effluents to the rom the manufacturing processes.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elii permit. A na ajor piece of ed deffluent of the manufacturing the pollution coair pollution coair pollution co	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states ontrol facility.	inspection of es located Permit) reduce pollution. and a process in the claimed sting the also the final		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to water pollution but the collection clearly show (a) Point(s) of discharging the collection but contaminants and contaminants and contaminants of the collected contaminants and contaminants.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be at address or legal description. A plat moperty identification number is required ermits issued by local pollution control at aterials on which pollution control facility trol facility, indicating that its primary puternit number, date, and agency issuing attrol facility. Include a listing of each materials are an average analysis of the influent and substances released as effluents to the rom the manufacturing processes. The influence of t	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Tryose is to elia permit. A na ajor piece of erd effluent of the manufacturing the pollution cos and process tate the dispose tate the dispose consecutively consecutively approach to the pollution cos and process tate the dispose consecutively consecutive	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material	inspection of es located Permit) reduce pollution. and a process in the claimed ating the also the final omit drawings, the control		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to water pollution but the which clearly show (a) Point(s) of discharging the collection discharging. Item (3) – If the collected contaminants a in dollars reclaimed by sale or reuse of the pollutions are listed to the collected on taminants a in dollars reclaimed by sale or reuse of the collected contaminants as in dollars reclaimed by sale or reuse of the collected contaminants as in dollars reclaimed by sale or reuse of the collected contaminants as in the collected contaminants as in dollars reclaimed by sale or reuse of the collected contaminants.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be at address or legal description. A plat moperty identification number is required ermits issued by local pollution control at aterials on which pollution control facility trol facility, indicating that its primary puternit number, date, and agency issuing attrol facility. Include a listing of each materials and average analysis of the influent and substances released as effluents to the rom the manufacturing processes. The manufacturing processes by the analysis of the influent and an average are disposed of other than as wastes, state disposed of other than as wastes, state the collected substances. State the collected substances.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Tryose is to elia permit. A na ajor piece of ed effluent of the manufacturing the pollution cos and process tate the dispost of reclamatio	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related expe	inspection of es located Permit) reduce pollution. and a process in the claimed ating the also the final omit drawings, the control als, and the value ense.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to water pollution but the collection clearly show (a) Point(s) of discharging the collection but contaminants and contaminants and contaminants of the collected contaminants and contaminants.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be of address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing aterials on the influent and average analysis of the influent and substances released as effluents to the rom the manufacturing processes, minants removed from the process by the influent and arge to receiving stream, and (b) Sewers are disposed of other than as wastes, state the costion control facility was first placed in set	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimate permit. A national priece of ending permit of the manufacturing the pollution costs and process tate the disposit of reclamation envice and ope	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explain	inspection of as located Permit) reduce pollution, and a process in the claimed ating the also the final omit drawings, the control als, and the value ense, in.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It is listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. Include collection efficiency. List air contaminants, or water pollution services disposal of any contaminants removed from (1) – Refers to pollutants and contain them (2) – Refers to water pollution but the which clearly show (a) Point(s) of dischafacility. Item (3) – If the collected contaminants a in dollars reclaimed by sale or reuse of them (4) – State the date which the pollutions.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be of address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing attrol facility. Include a listing of each make an average analysis of the influent and substances released as effluents to the rom the manufacturing processes, minants removed from the process by the analysis of the influent and arge to receiving stream, and (b) Sewers are disposed of other than as wastes, at the collected substances. State the cost of the certification and assessment actio	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimate permit. A national priece of ending permit of the manufacturing the pollution costs and process tate the disposit of reclamation envice and ope	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explain	inspection of as located Permit) reduce pollution, and a process in the claimed ating the also the final omit drawings, the control als, and the value ense, in.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It is listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. Include collection efficiency. List air contaminants, or water pollution is disposal of any contaminants removed for the flow of the pollution but contained the pollution of the pollution of the pollution of the pollution of the pollution but contained the pollution of the p	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be out address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary pure trol facility. Include a listing of each make an average analysis of the influent and substances released as effluents to the rom the manufacturing processes. In an apply to water-carried wastes from a large to receiving stream, and (b) Sewers are disposed of other than as wastes, stone control facility was first placed in second by this Agency.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimate permit. A national priece of ending permit of the manufacturing the pollution costs and process tate the disposit of reclamation envice and ope	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explain	inspection of as located Permit) reduce pollution, and a process in the claimed ating the also the final omit drawings, the control als, and the value ense, in.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applicant as listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of municipal boundaries. The property of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to water pollution but to which clearly show (a) Point(s) of dischafacility. Item (3) – If the collected contaminants a in dollars reclaimed by sale or reuse of them (4) – State the date which the pollution of activate project review prior to certification.	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be out address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary pure trol facility. Include a listing of each make an average analysis of the influent and substances released as effluents to the rom the manufacturing processes. In an apply to water-carried wastes from a large to receiving stream, and (b) Sewers are disposed of other than as wastes, stone control facility was first placed in second by this Agency.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimate permit. A national priece of ending permit of the manufacturing the pollution costs and process tate the disposit of reclamation envice and ope	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explain	inspection of as located Permit) reduce pollution, and a process in the claimed ating the also the final omit drawings, the control als, and the value ense, in.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It is listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. Include collection efficiency. List air contaminants, or water pollution of disposal of any contaminants removed for them (1) – Refers to pollutants and contain them (2) – Refers to water pollution but the which clearly show (a) Point(s) of dischafacility. Item (3) – If the collected contaminants a in dollars reclaimed by sale or reuse of them (4) – State the date which the pollution of the pollution of the pollution of the pollution of them (5) – This information is essential to activate project review prior to certification submitted. Self-explanatory. Signature must be a constant to:	If for each control facility claimed. Do react attachments are needed, record them in the tax records and the person to be of address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing attrol facility. Include a listing of each make an average analysis of the influent and substances released as effluents to the rom the manufacturing processes. In apply to water-carried wastes from a large to receiving stream, and (b) Sewers are disposed of other than as wastes, stander the collected substances. State the cost of the certification and assessment action by this Agency. Attention:	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimate permit. A national properties of ending permit of the manufacturing the pollution coair pollution	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explaunting data must be	inspection of as located Permit) reduce pollution, and a process in the claimed ating the also the final omit drawings, the control als, and the value ense, in.		
INSTRUCTIONS	Sec. A Sec. B Sec. C Sec. D	Information refers to applications. It is listed in facilities. Define facility location by stree outside of municipal boundaries. The property of the pollution of the pollution constate the type of control facility. State per flow diagram describing the pollution constate the type of control facility. State per flow diagram describing the pollution confair cash value for real property. Include collection efficiency. List air contaminants, or water pollution so disposal of any contaminants removed filtem (1) – Refers to pollutants and contain them (2) – Refers to water pollution but the which clearly show (a) Point(s) of dischafacility. Item (3) – If the collected contaminants in dollars reclaimed by sale or reuse of them (4) – State the date which the pollution (5) – This information is essential to activate project review prior to certification self-explanatory. Signature must be a constitution of the pollution of the pollution of the pollution (5) – This information is essential to activate project review prior to certification self-explanatory. Signature must be a constitution of the pollution of the pollu	If for each control facility claimed. Do real fattachments are needed, record them in the tax records and the person to be out address or legal description. A plat moperty identification number is required ermits issued by local pollution control a aterials on which pollution control facility trol facility, indicating that its primary putermit number, date, and agency issuing that number, date, and agency issuing that number, date, and agency issuing that number analysis of the influent and an average analysis of the influent and substances released as effluents to the rom the manufacturing processes, minants removed from the process by the anapply to water-carried wastes from a large to receiving stream, and (b) Sewers are disposed of other than as wastes, stonger to receiving stream, and (b) Sewers are disposed of other than as wastes, stonger to receiving stream, and (b) sewers are disposed of other than as wastes, stonger to receiving stream, and (b) sewers are disposed of other than as wastes, stonger to receiving attended in second the certification and assessment action on by this Agency.	not mix types (consecutively contacted for fi ap location is gencies. (e.g. y is used. Impose is to elimit permit. A national process of effluent of the manufacturing the pollution cost and process to freclamation envice and opens. This accordant E. S. Permit Sections	on an index sheet urther details or for required for facilities. MSD Construction minate, prevent or rrative description quipment included e control facility states on trol facilities. Subpiping to and from sition of the material and related experated. If not, explaunting data must be sufficient of the material and related experated.	reduce pollution. and a process in the claimed ting the also the final omit drawings, the control als, and the value ense. in. e completed to		

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY WRB – Wood River Refinery

Project: CORE Related Subpart Ja Revisions to Flares

Section C - Manufacturing Process

Describe Unit Process

A flare is tall large diameter vertical stack with a continuously maintained flame at the top. During non routine operation such as loss of electrical power or loss of cooling water, refinery units must release hydrocarbon vapor and hydrogen streams to prevent overpressure of operating equipment. The flare combusts the released hydrocarbon vapor and hydrogen streams so that the volatile hydrocarbons (including Hazard Air Pollutants such as benzene) and other pollutants such as hydrogen sulfide and ammonia are not released to atmosphere.

Historically, the continuous routing of some low volume low pressure hydrocarbon vapor and hydrogen streams to the flare has been permitted. Recovery and reprocessing of this material is not economical due to the low volume and low pressure of the streams and the high cost of recovery. These low volume streams contain some hydrogen sulfide (H2S) and ammonia (NH3) which produce SOx and NOx when combusted in the flare. The combustion of the hydrocarbon in the streams also produces CO2 which is released to the atmosphere.

In the near future, the Wood River Refinery flares will be subjected to the criteria of "40 Code of Federal Regulations Subpart Ja - Standards of Performance for Petroleum Refineries for Which Construction, Reconstruction or Modification Commenced After May 14, 2007" or "Subpart Ja" for short. The Wood River Refinery CORE Project impacts 4 existing Wood River flares. Pollution reduction modifications to these flares are being completed to reduce materials to flares and to make the flares compliant with Subpart Ja.

Section D - Pollution Control Facility Description

The Pollution Control Facilities installed on these 4 existing Wood River flares reduces air pollution by installing facilities to recover material currently combusted in the flares and by providing the Subpart Ja required flow meters and analyzers to determine the volume of material flared and sulfur present in the material. Revisions to refinery operation will be required to reduce air pollution from the flares below that permitted by Subpart Ja.

The LSG Flare serves a gasoline hydrotreater, a gasoline fractionation column, and a diesel recovery column. The H2S content of the routine gases to the LSG Flare exceeds the Subpart Ja limits. Thus, a Pollution Control Facility must be installed on this flare. The LSG Flare Pollution Control Facility will reduce SOx pollution to atmosphere. The LSG Flare Pollution Control Facility consists of over 1000 feet of traced and insulated piping to route the routine LSG Flare gases to an existing flare gas recovery compressor. Also a rupture disc and valves will be installed to prevent the routine gases from reaching the LSG flare but allow emergency relief gases to reach the flare. Instrumentation necessary to operate the Pollution Control Facility will also be installed. A Subpart Ja compliant flow meter and composition analyzer and associated equipment and instrumentation will be installed to determine the volume of material flared and sulfur present in the material. This Pollution Control Facility will reduce air pollution due to SOx and CO2 by recovering gases normally routed to the LSG flare.

The North Property Flare serves many Wood River Refinery units including the Fluid Cat Crackers and the Fuel Gas distribution system. A Subpart Ja compliant flow meter and composition analyzer and associated equipment and instrumentation will be installed on the North Property Flare to

determine the volume of material flared and sulfur present in the material. Revisions to refinery operation will be required to reduce air pollution from the flares below that permitted by Subpart Ja. In addition, the current overpressure protection for the Fuel Gas distribution system routes a high H2S content to this flare. Piping and instrumentation revisions are being completed to revise the Fuel Gas distribution system overpressure protection so that a low H2S content steam is routed to this flare. This Pollution Control Facility will reduce air pollution due to SOx by reducing the amount of H2S combusted in the flare.

As part of the CORE project, an existing gasoil hydrotreater unit is being converted to a new Ultralow Sulfur Diesel Hydrotreater, ULD-2. Piping exists to route ULD-2 flare gases to the existing Alky Flare. The Alky flare is not equipped with a flare gas recovery compressor. Thus, the existing route for ULD-2 flare gases to the Alky flare results in SOx and CO2 emissions. A Pollution Control Facility is being installed to eliminate these SOx and CO2 emissions. The Pollution Control Facility consists of approximately 500 feet of new large diameter flare header and valves to route the ULD-2 flare gases to a flare that is equipped with a flare gas recovery compressor. This will allow ULD-2 flare gases to be recovered and thus reduce SOx and CO2 emissions.

The Distilling West Flare serves a Crude Unit, a Delayed Coker, and a gasoline hydrotreater. The flow rate and H2S content of the gases to the Distilling West Flare is not currently measured. A Subpart Ja compliant flow meter and composition analyzer and associated equipment and instrumentation will be installed to determine the volume of material flared and sulfur present in the material. Revisions to refinery operation will be required to reduce air pollution from this flare below that permitted by Subpart Ja. Thus, this Pollution Control Facility will reduce air pollution due to SOx and CO2 by measuring flare flow rates and H2S content and by causing changes to refinery to reduce flare rates and/or H2S content.

Thus, the sole purpose of these revisions is to reduce air pollution due to SOx and CO2 emissions from flares.



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 ◆ (217) 782-2829 James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 ◆ (312) 814-6026

PAT QUINN, GOVERNOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date:

November 23, 2011

To:

Robb Layman

From:

Ed Bakowski 🐬

Subject:

WRB Refining LLC TC-10-14-10F

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:

Subpart Ja Revisions to Flares, which will both identify and implement measures designed to comply with federal regulations governing refinery flares and therefore reduce and/or prevent emissions of sulfur oxides that would otherwise be emitted to the atmosphere. Because the primary purpose of this system is to reduce or prevent air pollution, it can be certified as a pollution control facility.

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

Based on the information included in this submittal, it is my engineering judgment 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.

