

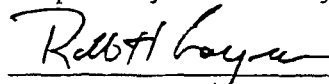
ORIGINAL

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DEC 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOISSTATE OF ILLINOIS
Pollution Control BoardMARATHON ASHLAND PETROLEUM, LLC)
FCCU Flue Gas Wet Scrubber System)05-121
PCB ~~04~~ YES
(Tax Certification)PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)NOTICETO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601John S. Swearingen
Marathon Ashland Petroleum
Refinery Office Building
Robinson, Illinois 62454Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794PLEASE TAKE NOTICE that I have today 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,

Robb H. Layman
Special Assistant Attorney General

Date: December 30, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
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MARATHON ASHLAND PETROLEUM, LLC)
FCCU Flue Gas Wet Scrubber System)

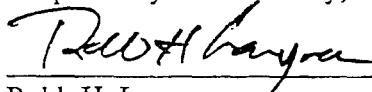
05-121
PCB ~~04~~
(Tax Certification)

PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois
Environmental Protection Agency.

Respectfully submitted by,



Robb H. Layman
Special Assistant Attorney General

Date: December 30, 2004

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MARATHON ASHLAND PETROLEUM, LLC)
 FCCU Flue Gas Wet Scrubber System)

05-121
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PROPERTY IDENTIFICATION NUMBER)
 51-34-1-21 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. In support thereof, the Illinois EPA states as follows:

1. On September 16, 2004, the Illinois EPA received a request and supporting information from MARATHON ASHLAND PETROLEUM, LLC, ("Marathon") concerning the proposed tax certification of certain air emission sources and/or equipment located at its Robinson refinery in Crawford County, Illinois. A copy of the relevant portions of the application is attached hereto. **[Exhibit A]**.

2. The applicant's address is as follows:

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

3. The pollution control facilities involved in this request are located at the aforementioned address and consist of the installation of new and/or modified equipment described as a FCCU Flue Gas Wet Scrubber System. The FCCU Flue Gas Wet

Scrubber System is a spray tower that utilizes a sodium carbonate solution as a scrubbant liquid. The primary purpose of the system is to remove particulate matter from the regenerator flue gas stream so that the refinery can satisfy federal law requirements of the New Source Performance Standards ("NSPS") program.

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."

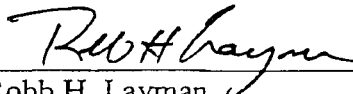
5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the FCCU Flue Gas Wet Scrubber System 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.

7. Because the FCCU Flue Gas Wet Scrubber System satisfies the aforementioned criteria, the Illinois EPA recommends that the Board issue the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY



Robb H. Layman
Special Assistant Attorney General

DATED: December 30, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807

THIS FILING IS SUBMITTED ON RECYCLED PAPER

ORIGINAL**CERTIFICATE OF SERVICE****RECEIVED**
CLERK'S OFFICE

DEC 30 2004

STATE OF ILLINOIS
Pollution Control Board

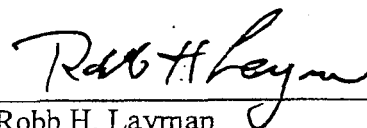
I hereby certify that on the 30th day of December, 2004, I did send, by First Class Mail, with postage thereon fully paid and deposited into the possession of the United States Postal Service, one (1) original and nine (9) copies of the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** to:

Dorothy Gunn, Clerk
Illinois Pollution Control Board
100 West Randolph Street
Suite 11-500
Chicago, Illinois 60601

and a true and correct copy of the same foregoing instruments, by First Class Mail with postage thereon fully paid and deposited into the possession of the United States Postal Service, to:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

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



Robb H. Layman
Special Assistant Attorney General

This filing is submitted on recycled paper.