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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

EXXON MOBIL CORPORATION
Ultra Low Sulfur Diesel Project

05-122
PCB, ~~04~~
(Tax Certification)

PROPERTY IDENTIFICATION NUMBER
10-22-100-006-0010

NOTICE

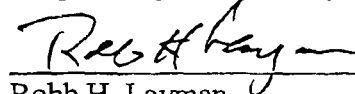
TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Robert F. Cowgill
ExxonMobil Oil Corporation
P.O. Box 53
Houston, Texas 77001-0053

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

PLEASE 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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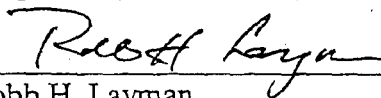
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Pollution Control BoardEXXON MOBIL CORPORATION)
Ultra Low Sulfur Diesel Project)05-122
PCB 04-
(Tax Certification)PROPERTY IDENTIFICATION NUMBER)
10-22-100-006-0010)APPEARANCE

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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PCB 04
(Tax Certification)PROPERTY IDENTIFICATION NUMBER
10-22-100-006-0010RECOMMENDATION

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 August 19, 2004, the Illinois EPA received a request and supporting information from EXXON MOBIL CORPORATION ("Exxon Mobil") concerning the proposed tax certification of certain air emission sources and/or equipment located at its Channahon, Illinois refinery in Will County, Illinois. A copy of the relevant portions of the application is attached hereto. [Exhibit A].

2. The applicant's address is as follows:

ExxonMobil Oil Corporation
P.O. Box 53
Houston, Texas 77011-0053

3. The pollution control facilities involved in this request are located at the aforementioned address and consist of the installation of new equipment, described as the Ultra Low Sulfur Diesel Project, that will allow the refinery to reduce the sulfur content in the

production of diesel fuel. The primary purpose of the Ultra Low Sulfur Diesel Project is to reduce sulfur content in diesel fuel and thereby reduce sulfur dioxide emissions at the point in which the diesel fuel is consumed by on-road motor vehicles. The project requires the installation of reactors to support the removal capability of an existing catalytic hydrodesulfurization unit. Compression facilities at the refinery will also be upgraded to manage the additional hydrogen sulfide and other gases produced in the process. The project assures that the refinery will comply with federal regulations promulgated at 40 CFR Parts 69, 80 and 86.

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."

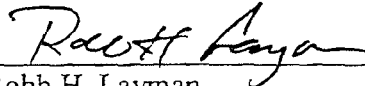
5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the Ultra Low Sulfur Diesel Project 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 Ultra Low Sulfur Diesel Project 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

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STATE OF ILLINOIS
Pollution Control BoardCERTIFICATE OF SERVICE

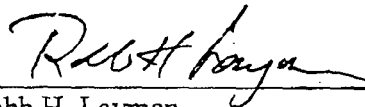
I hereby certify that on the 30th day of December, 2004, I did send, by First Class Mail, with postage thereon fully paid and deposited into the possession of the United States Postal Service, one (1) original and nine (9) copies of the following instruments entitled **NOTICE, APPEARANCE and RECOMMENDATION**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

Robert F. Cowgill
ExxonMobil Oil Corporation
P.O. Box 53
Houston, Texas 77001-0053



Robb H. Layman
Special Assistant Attorney General

This filing is submitted on recycled paper.

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

STATE OF ILLINOIS
Pollution Control Board

DIVISION OF LEGAL COUNSEL

1021 NORTH GRAND AVENUE EAST, POST OFFICE BOX 19276

SPRINGFIELD, ILLINOIS 62794-9276

TELEPHONE (217)782-5544 • FACSIMILE (217)782-9807

DATE: December 30, 2004

FACSIMILE TRANSMITTAL SHEET

PLEASE DELIVER THE FOLLOWING PAGE(S) TO:

PARTY'S NAME: Douglas GunnFIRM/COMPANY'S NAME: Pollution Control Board

FACSIMILE NO.: _____

TELEPHONE NO.: _____

FROM: Robb LaymanRe: Tax certificate filing

TOTAL NUMBER OF PAGES (INCLUDING THIS PAGE): _____

HARD COPY WILL X WILL NOT _____ FOLLOW.

IF YOU DO NOT RECEIVE ALL OF THE PAGES, PLEASE CALL 217-782-5544.

COMMENTS: Filing by facsimile, as authorized byBoard Hearing Officer Bradley Halloran, ofa tax certificate request by Exxon Mobil

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IL 532 2624

ADM 214 Feb-99