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CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 20 2005

SPOON RIVER FS, INC. d/b/a RIVERLAND)
FS, INC. (Wataga))
(Property Identification Number)
0616205001))
Petitioner,)

STATE OF ILLINOIS
Pollution Control Board

ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

05135
) PCB
) (Tax Certification)

NOTICE

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

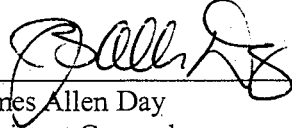
Spoon River FS, Inc. d/b/a Riverland FS, Inc.
Attn: Doug Long
686 Depot Street
Wataga, IL 61488

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an APPEARANCE AND THE RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: _____


James Allen Day
Assistant Counsel
Division of Legal Counsel

DATED: January 19, 2005

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD JAN 20 2005

STATE OF ILLINOIS
Pollution Control Board

SPOON RIVER FS, INC. d/b/a RIVERLAND)
FS, INC. (Wataga))
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PCB 05-135
(Tax Certification)

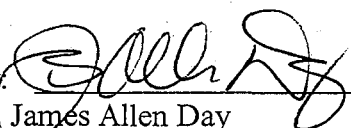
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

APPEARANCE

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

ENVIRONMENTAL PROTECTION
AGENCY OF THE STATE OF ILLINOIS

By:



James Allen Day
Assistant Counsel
Division of Legal Counsel

DATED: January 19, 2005

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
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JAN 20 2005

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
STATE OF ILLINOIS
Pollution Control Board

SPOON RIVER FS, INC. d/b/a RIVERLAND)
FS, INC. (Wataga))
(Property Identification Number)
0616205001))
Petitioner,)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

PCB 05-135
(Tax Certification)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On August 12, 2003, the Illinois EPA received a request from Spoon River FS, Inc. d/b/a Riverland FS, Inc. ("Spoon River") for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its Wataga, Illinois facility pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-19-03. (Exhibit A)
- 2) The applicant's address is: Spoon River FS, Inc. d/b/a Riverland FS, Inc.
686 Depot Street
Wataga, IL 61488
- 3) The water pollution control facilities in this request are located at the above street address in Section 16, Township 12 North, Range 2 East of the 4th Principal Meridian in Knox County, Illinois and consist of the following:

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; one dry fertilizer blended with pesticide operational containment structure; two bulk liquid agrichemical secondary

containment structures; the portion of the building over one liquid agrichemical operational area containment structure; associated collection and recovery systems; four dry fertilizer operational containment structures; one bulk dry pesticide operational containment structure; and one bulk dry pesticide secondary containment structure as approved under the Agency endorsed Agrichemical Facility Permit No. 92021236 (Log No. 03127702).

- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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 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."
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 7) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing agrichemical rinsates, residues, or washwaters prior to reuse or disposal), 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. Therefore, the facilities are eligible for tax certification from the Board.

- 8) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:



James Allen Day
Assistant Counsel
Division of Legal Counsel

January 19, 2005

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Spoon River FS, Inc. d/b/a Riverland FS, Inc.
Attn: Doug Long
686 Depot Street
Wataga, IL 61488

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

and mailing it from Springfield, Illinois on **January 19, 2005** with sufficient postage affixed for first class mail.

Nancy J D Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this nineteenth day of January, 2004

Brenda Boehner
Notary Public



APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
AIR ☐ WATER ☒

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

TC- 19-03

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 Spoon River FS, Inc. D.B.A. RIVERLAND FS, Inc.					
	Person Authorized to Receive Certification Doug Long			Person to Contact for Additional Details Kirk Heller		
	Street Address 686 Depot Street			Street Address 126 Public Square, PO Box 217		
	Municipality, State & Zip Code Wataga, IL 61488			Municipality, State & Zip Code Knoxville, IL 61448		
	Telephone Number 309-375-6904			Telephone Number 309-289-2383		
	Location of Facility Quarter Section Township Range NE 16 12 2E			Municipality Township Wataga Sparta		
	Street Address 686 Depot Street			County Book Number Knox		
	Property Identification Number 0616205001			Parcel Number		
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location				
		Water Pollution Control Construction Permit No. AC 92021236			Date Issued April 9, 1992	
NPDES PERMIT No.			Date Issued	Expiration Date		
Air Pollution Control Construction Permit No.			Date Issued			
Air Pollution Control Operating Permit No.			Date Issued			
MANUFACTURING PROCESS	Sec. C Describe Unit Process					
	Materials Used in Process					
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility					
	This is an operational and secondary containment structure of agricultural chemicals and fertilizers. IDOA Facility #0953040000 issued April 9, 1992.					


IL 532-0222

APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities
Page 1 of 2
8/00

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ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	(2) Point(s) of Waste Water Discharge None		
	Plans and Specifications Attached	Yes	No x
(3)	Are contaminants (or residues) collected by the control facility?	Yes	No x
(4)	Date installation completed <u>July 1992</u> status of installation on date of application <u>100%</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 160,000	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 123,000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ None	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ None	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 33%	
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	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;"> <u>General Manager</u> Title </div> </div>		
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.		
INSTRUCTIONS	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> 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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

Lloyd McKinney
WPC - Peoria
APC - Peoria

State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

DLH
records
binds

Permittee:	Facility ID Number:	OC0953040000
Riverland FS, Inc.	Facility Location:	Wataga, IL
PO Box 217 - 216 Public Square		
Wataga, IL 61448		
Permit #:	OC92021236	702
Facility Type:	Commercial Retail Dealer	Date Received: February 20, 2003
Date Issued:	February 17, 2004	Expiration Date: February 17, 2008

Permit is hereby granted to the above designated permittee to construct and operate an agrichemical containment facility as follows:

OPERATIONAL CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete operational containment structure measuring 32' (width) x 40' (length) x 0.83' (depth) with a total design capacity of 664.0 cubic feet (ft³). The floor shall slope to a series of four (4) sumps (two (2) sumps for the separation of solids and two (2) sumps for the recovery of liquids), each sump measuring 1.5' (diameter) x 2.5' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of two (2) 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, unloading and washing of bulk liquid agrichemical transportation and application equipment shall be performed upon the herein permitted structure. This structure shall be referred to as OC-1.

Operation of an existing reinforced concrete operational containment structure measuring 16' (width) x 22' (length) x 0.67' (depth) with a total design capacity of 214.0 cubic feet (ft³). The floor shall slope to the lowest elevation to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a single 200 gallon recovery tank with a manually activated sump pump. All loading, unloading and washing of bulk dry pesticide transportation and application equipment shall be performed upon the herein permitted structure. This structure shall be referred to as OC-2.

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MAR 17 2004

Watershed Management Section
BUREAU OF WATER



AGRICHEMICAL CONTAINMENT PERMIT
SECONDARY CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete secondary containment structure measuring 18.33' (width) x 41.33' (length) x 6' (height) with a total design capacity of 4080.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 2' (diameter) x 2' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. Bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-1.

Operation of an existing welded steel secondary containment structure measuring 16' (diameter) x 0.5' (height) with a total design capacity of 100.0 cubic feet (ft.³). The floor shall slope to the lowest elevation to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk dry pesticides shall be stored within the said structure. This structure shall be referred to as SC-2.

Installation and operation of a reinforced concrete secondary containment structure measuring 34' (width) x 34' (length) x 6' (height) with a total design capacity of 6,059.7 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.5' (width) x 1.5' (length) x 0.75' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1,500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. Bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-3.

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 44' (width) x 108' (length) with an estimated total storage capacity of 1275 tons. The structure is composed of eight (8) storage bins (one (1) bin measuring 11' (width) x 33' (length) with an estimated storage capacity of 125 tons, one (1) bin measuring 11.25' (width) x 33' (length) with an estimated storage capacity of 125 tons, two (2) bins, each bin measuring 11.5' (width) x 33' (length) with an estimated storage capacity of 125 tons each, one (1) bin measuring 17.42' (width) x 33' (length) with an estimated storage capacity of 250 tons, two (2) bins, each bin measuring 11.33' (width) x 33' (length) with an estimated storage capacity of 125 tons, and one (1) bin measuring 17.83' (width) x 33' (length) with an estimated storage capacity of 275 tons).

All bulk dry fertilizer shall be stored within the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 11' (width) x 108' (length). All endloader transfer of bulk dry fertilizer between storage and the blender shall be performed upon the herein permitted structure.



State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

Riverland FS, Inc.

Page: 3

Operation of an existing reinforced concrete operational containment structure measuring 7' (width) x 10' (length). The unloading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 10' (width) x 10' (length). The unloading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 6' (width) x 7' (length). The conveyor transfer of bulk dry fertilizer from the unloading conveyor to the elevation leg shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 34.67' (width) x 47.33' (length) x 0.79' (depth) with a total design capacity of 874.9 cubic feet (ft.³). The floor shall slope to one (1) of two (2) sumps, each sump measuring 1.75' (diameter) x 2' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a single 250 gallon recovery tank with a manually activated sump pump. All blending of bulk dry fertilizer, including the impregnation of dry fertilizer with pesticides and all loading of bulk dry fertilizer including fertilizer impregnated with pesticides shall be performed upon the herein permitted structure. This structure shall be referred to as **DFOC-1**.

There shall be no discharge of wastewater from the herein permitted facilities.

This permit has been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit endorsement. This permit is subject to standard conditions on the reverse side of this document and the following special conditions:

SPECIAL CONDITION 1: The permittee shall provide backflow protection in accordance with the Illinois Department of Public Health Plumbing Code (77 Ill. Adm. Code 890) and the Illinois Environmental Protection Agency's Technical Policy Statement (35 Ill. Adm. Code 653.803(c)(4)).

SPECIAL CONDITION 2: The permittee may discharge accumulated precipitation from the herein permitted bulk liquid fertilizer secondary containment structures (**SC-1 and SC-3**) and dry fertilizer operational containment structure (**DFOC-1**) pursuant to 8 Illinois Administrative Code 255.110 (a) (2) (A) and (B).

SPECIAL CONDITION 3: The permittee shall perform all operations involving the impregnation of bulk dry fertilizer with pesticides, in accordance with 8 Illinois Administrative Code 255.150. The permittee shall maintain and manage the operational containment structure employed for the pesticide inductor pursuant to 8 Illinois Administrative Code 255.90.

SPECIAL CONDITION 4: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d).



State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

SPECIAL CONDITION 5: The permittee shall employ concentric piping for the piping span from the bulk liquid fertilizer secondary containment structure (SC-1) to the operational containment structure (OC-1) and from the bulk liquid fertilizer secondary containment structure (SC-3) to the bulk liquid fertilizer secondary containment structure (SC-1).

SPECIAL CONDITION 6: The permittee shall provide means for the safe emergency access to and exit from the herein permitted bulk liquid fertilizer secondary containment structures (SC-1 and SC-3) pursuant to 8 Illinois Administrative Code 255.80 (c) (2) (E).

SPECIAL CONDITION 7: The permittee shall employ a totally enclosed conveyor for the transfer of bulk dry fertilizer from the unloading containment structure to the storage building.

THE STANDARD CONDITIONS OF ISSUANCE ON THE REVERSE SIDES OF THIS MUST BE COMPLIED WITH IN FULL.

Warren D. Goetsch

Warren D. Goetsch, P.E.
Chief, Bureau of Environmental Programs

Gerald C. Kirbach

Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:095304.per



Watershed Unit Tax Certification Review sheet

Project Name: Spoon River FS DDA Riverland F.S. Inc
 Reviewer: JRA
 Log No: TC-19-03

Location: Watara
 Date: 29 Oct 04
 Type: ☒ Agchem
☐ Livestock

Applicant: Dawn Long
686 Popot Street
Watara, IL 61468
13095 375-6904

Contact: Kirk Heller
 Phone: (309) 289-2383

Facility: none

Property ID: 0616205001

Legal Description: NE 1/4 sec 16 T12N R2E 4E

County: Knox

Date Control Devices installed: July, 1992

Provided Fair Cash Value: \$ 140,000

Signature: Ron Blatica

Title: General Manager

- Wastes:
- ☐ Livestock waste is applied to cropland.
 - ☒ Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 - ☐ Other: _____

Physical Description of Pollution Control Devices:

Other: Draw fast buildings not requested

AgChem

Project Name: Spoon River F.S. - Wataga

Log No.: TC- 19-03

Permit Number: 92021236

03127702 issued 2/17/04

Number

Description

Log Number

Liquid agrichemical operational area containment structures 32' x 40' x 0.82' conc OC-1

03127702

Dry fertilizer blended with pesticide operational containment structures

03127702

Bulk liquid agrichemical secondary containment structures 18.22' x 41.22' x 6' conc SC-1 Port

03127702

Minibulk/package agrichemical secondary containment structures 34' x 34' x 6' conc SC-2 Port

The portion of the building over

Liquid agrichemical operational area containment structures

03127702

Dry fertilizer blended with pesticide operational containment structures

Bulk liquid agrichemical secondary containment structures

Dry fertilizer blending operational containment structures

03127702

Associated collection and recovery systems

Dry fertilizer operational containment structures

03127702

Dry fertilizer blending operational containment structures

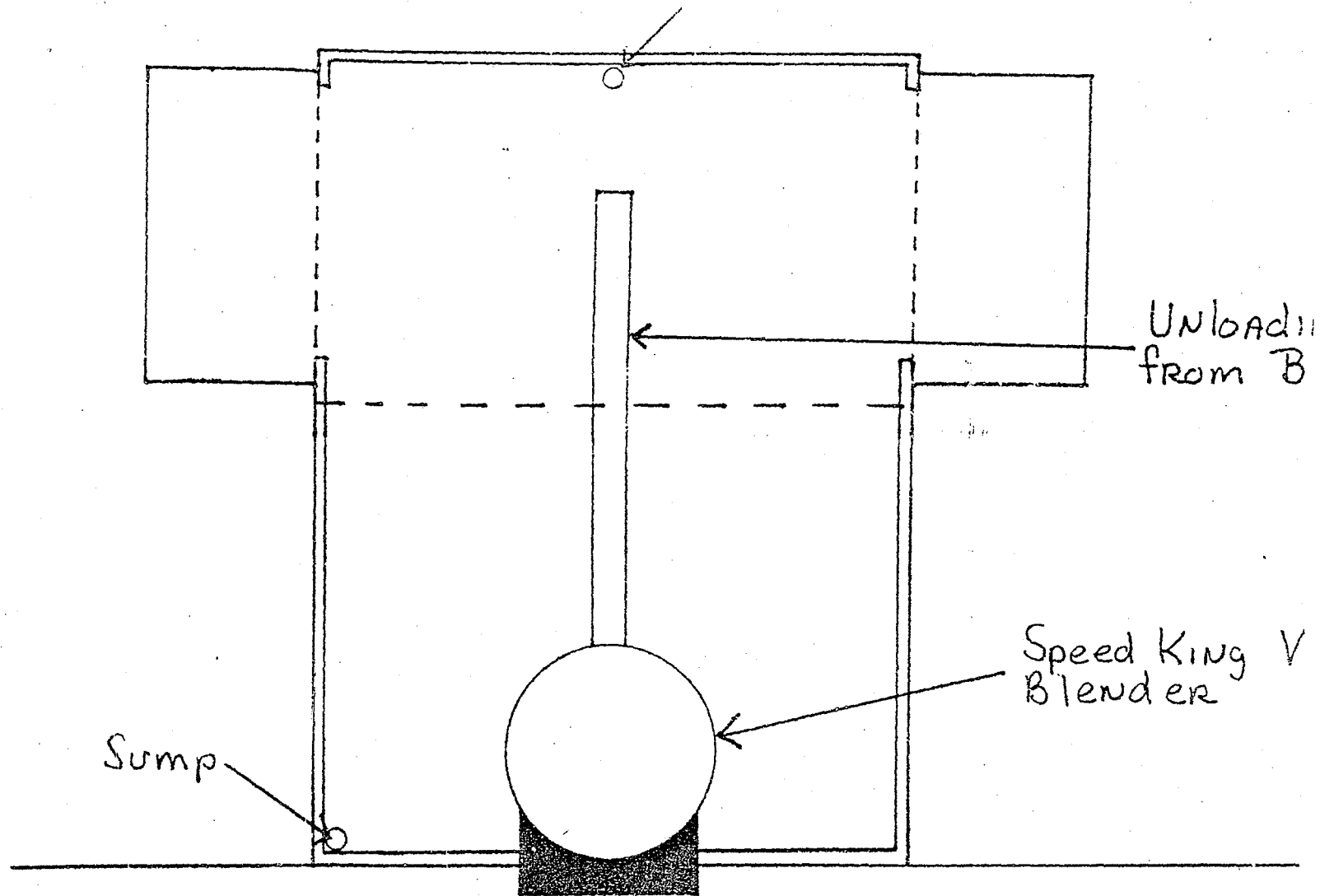
Dry fertilizer aisleway operational containment structure

Bulk Dry Pesticide secondary containment structure 16' x 0.5' conc SC-2

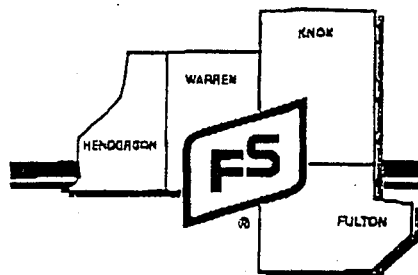
03127702

Bulk Dry Pesticide operational containment structure 16' x 22' x 0.67' conc OC-2

03127702



← 17'5" *	11'3" *	11'6" *	11'3" *	11'6" *	11'9" →
BIN #7	BIN #6	BIN #5	BIN #4	BIN #3	BIN #2
250 TON	125 TON	125 TON	125 TON	125 TON	125 TON



RIVERLAND FS, Inc.

126 Public Square • P.O. Box 217 • Knoxville, Illinois 61448-0217 • (309) 289-2383 or Fax (309) 289-2384

James Allison
Illinois EPA

November 3, 2004

James,

In regards to our phone conversation, Spoon River FS, Inc., DBA RIVERLAND FS, Inc. is not requesting tax exempt status for any dry fertilizer storage buildings or mini bulk storage buildings at the below listed facilities.

Williamsfield	Log #	TC-18-03
Wataga	Log #	TC-19-03
Maquon	Log #	TC-20-03
Ellisville	Log #	TC-21-03

If I may be of any further assistance, please call.

Sincerely,

RIVERLAND FS, Inc.
Ron Blotna
General Manager

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NOV 10 2004