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STATE OF ILLINOIS
Pollution Control Board

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

MARATHON ASHLAND PETROLEUM, LLC)
Selective Catalytic Reduction Unit)
)
)
)
PROPERTY IDENTIFICATION NUMBER)
51-34-1-21 or portion thereof)

05-120
PCB ~~04~~
(Tax Certification)

NOTICE

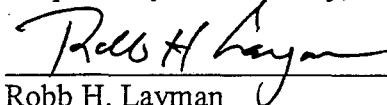
TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

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

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 29, 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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OF THE STATE OF ILLINOIS

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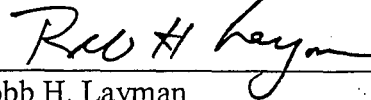
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05-120
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(Tax Certification)
STATE OF ILLINOIS
Pollution Control Board

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 29, 2004

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

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Pollution Control Board

MARATHON ASHLAND PETROLEUM, LLC)
Selective Catalytic Reduction Unit)
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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 Selective Catalytic Reduction ("SCR") unit that will allow the refinery to

reduce or eliminate nitrogen oxide emissions. The primary purpose of the SCR unit is to reduce nitrogen oxide emissions from the 1F-1 Crude Atmospheric Furnace, which is the second largest furnace, based on design duty, at the refinery. As described in the application, the SCR device is a fixed catalyst bed in the furnace flue gas duct which mixes flue gas with small amounts of ammonia, thereby causing the conversion of nitrogen oxides to harmless nitrogen gas and water.

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."

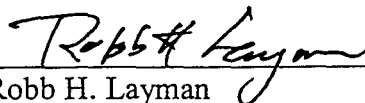
5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the SCR unit 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 SCR unit 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 29, 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

CERTIFICATE OF SERVICE

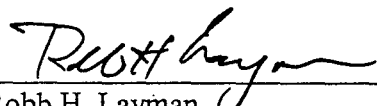
I hereby certify that on the 30th day of December, 2004, I did send, by First Class Mail, with postage thereon fully paid and deposited into the possession of the United States Postal Service, one (1) original and nine (9) copies of the following instruments entitled **NOTICE, APPEARANCE and RECOMMENDATION**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

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.

053808
AAB

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 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	
Sec. A APPLICANT	Company Name Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John S. Swearingen		Person to Contact for Additional Details Dennis A. Baker	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson IL 62454		Municipality, State & Zip Code Findlay OH 45840	
	Telephone Number (618)544-2121		Telephone Number (419)421-3759	
	Location of Facility Quarter Section Township Range		Municipality Township Robinson Robinson	
	Street Address Route 33		County Book Number Crawford	
	Property Identification Number		Parcel Number Part of 51-34-1-21	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining SCR process		
		Water Pollution Control Construction Permit No.		Date Issued
NPDES PERMIT No.		Date Issued		
		Expiration Date		
Air Pollution Control Construction Permit No. 01090064		Date Issued 2-28-02 revised 1-22-04		
Air Pollution Control Operating Permit No. 01090064, 96010007 (Title V		Date Issued 2-28-02, 11-24-03		
Sec. C MANUFACTURING PROCESS	Describe Unit Process (CAAPP Permit) See attached			
	Materials Used in Process See attached			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See attached			

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— Exhibit A —

Section C

Describe Unit Process:

The Crude Unit charges Raw Crude Oil and distills this crude to produce a wide range of hydrocarbon products, from Hydrocarbon Gasses and Light Straight Run Gasoline to heavy Gas Oils and a tar-like Residuuum.

The Crude Oil is preheated through a series of exchangers, and then flows through two Desalters, which remove any entrained water and salt.

Desalted crude is further preheated, then flows into the Pre-flash Tower to remove the lightest gasses. The oil then moves through the Crude Atmospheric Furnace (1F-1) to the Atmospheric Crude Column, where most distillation takes place.

Light products go overhead into the Stabilization Section. The heavier products drop to the bottom of the tower and are charged to the Vacuum Section, where distillation under a vacuum allows further removal of refined product from the heavy oil.

All Crude Unit products are pumped to other units as hot feed, or are sent to Storage in the Tank Farm.

The Kerosene Treaters process some of the Kerosene into Jet Fuel

The normal Crude Unit charge rate is 195,000 BPD. Quantity and composition of finished product varies depending on the type of crude oil charged and seasonal market demands for Gasoline and Heating Oil.

Section C

Materials used in process:

Crude oil	Kerosene	Sour Water
Gas oil	Diesel	Fuel Gas
Acetic Acid and Caustic	AGO	Pre-flash Off-gas
Soda	LVGO	Caustic
Nalco Corrosion Controls	HVGO	Salt
Concentrated Detergent	Vacuum Resid	Clay
Cleaners	Atmospheric Gas Oil	Desalted Crude
Heavy Naphtha	Water	Rich Amine
		Anhydrous Ammonia

Section D

The 1F-1 Crude Atmospheric Furnace is fitted with a Selective Catalytic Reduction unit (SCR) to reduce Nitrogen Oxide ("NOx") emissions from the second largest furnace in the Robinson refinery based on design duty. The SCR unit is a fixed catalyst bed in the furnace flue gas duct. The flue gas is mixed with a small amount of ammonia, which, when passed over the catalyst bed, promotes the conversion of NOx to harmless nitrogen gas and water.

Continuous emission monitors measuring nitrogen oxide and sulfur dioxide are operated on the furnace stack.

Section E

(1) Nature of Contaminants or Pollutants:

Nitrogen Oxide and Sulfur Dioxide

Contaminant or Pollutant: Nitrogen Oxide and Sulfur Dioxide; the SCR unit is a fixed catalyst bed in the furnace flue gas duct. The flue gas is mixed with a small amount of ammonia, which, when passed over the catalyst bed, promotes the conversion of NOx to harmless nitrogen gas and water.

(2) N/A

Plans and specifications attached YES

(3) Are contaminants (or residues) collected by the control facility YES

(4) Installation completed: October 2002 status of installation on date of application:
100%

(5) FOR TAX DEPARTMENT

Drawings:

Piping and Instrument diagram Air-Flue Gas System for 1F-1	E-028163.001
Piping and Instrument diagram SCR Unit.....	E-028163.002
View picture.....	View SSE