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JAN 03 2005

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS

STATE OF ILLINOIS  
Pollution Control Board

MARATHON ASHLAND PETROLEUM, LLC )  
FCCU Flue Gas Wet Scrubber System )  
)  
)  
)  
PROPERTY IDENTIFICATION NUMBER )  
51-34-1-21 or portion thereof )

05-171  
PCB ~~04~~  
(Tax Certification)

NOTICE

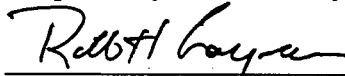
TO: Dorothy Gunn, Clerk  
Illinois Pollution Control Board  
State of Illinois Center  
100 W. Randolph Street, Suite 11-500  
Chicago, Illinois 60601

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 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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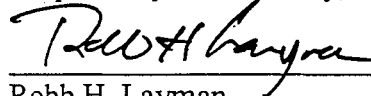
05-121  
PCB 04-  
(Tax Certification)

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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS

MARATHON ASHLAND PETROLEUM, LLC )  
FCCU Flue Gas Wet Scrubber System )  
)  
) PCB ~~04~~ )  
) (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER )  
51-34-1-21 or portion thereof )

05-121

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."

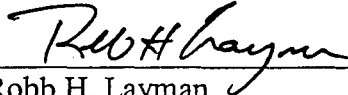
5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

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



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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

**CERTIFICATE OF SERVICE**

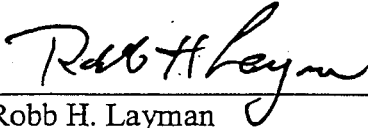
I hereby certify that on the 30th day of December, 2004, I did send, by First Class Mail, with postage thereon fully paid and deposited into the possession of the United States Postal Service, one (1) original and nine (9) copies of the following instruments entitled **NOTICE, APPEARANCE and RECOMMENDATION**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

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 Robinson
	Street Address Route 33		County Crawford	Township Robinson
	Property Identification Number		Parcel Number Part of 51-34-1-21	Book Number
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  Petroleum Refining FCCU Wet Gas Scrubber		
		Water Pollution Control Construction Permit No.		Date Issued
NPDES PERMIT No.		Date Issued		
Air Pollution Control Construction Permit No. 99020080		Date Issued 11-9-99 revised 4-26-01 & 12-29-03		
Air Pollution Control Operating Permit No. 99020080, 96010007 (Title V CAAPP		Date Issued 11-14-01 revised 5-23-02, 11-24-03		
Sec. C    MANUFACTURING PROCESS	Describe Unit Process (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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 SEP 16 2004

**IEPA - DAPC - SPFLD**

Sec. E	(1) Nature of Contaminants or Pollutants		
	POLLUTION CONTROL FACILITY - CONTAMINANTS	Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached	Yes No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes No
	(4)	Date installation completed _____ status of installation on: date of application: _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 25,894,355
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 129,500
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 2.794	

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.

John Swearingen Signature      9/15/04 REFINERY MANAGER Title

INSTRUCTIONS	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.			
	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. MSO 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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



### **Section C**

#### **Describe Unit Process:**

The FCCU Charges a combined stream of light and heavy vacuum and atmospheric gas oil from the Crude Unit and Tank Farm.

Process streams enter and leave the unit on the east and west sides of the unit. Process streams to the Light Ends Plant leave the unit at the south area limits. The Catalyst and Fractionation sections occupy the center of the unit. The east side of the unit is occupied by the set gas compressor and the air blower. The south end of the unit contains most of the exchangers and process pumps.

Fluid Catalytic Cracking is a low pressure, high temperature method of cracking a wide variety of gas oils by using a powdered catalyst which boosts the cracking reaction in the direction of higher octane gasoline and more aromatic products.

Finished products from the Main Fractionator leaving the unit on the south end are gas and gasoline. Products leaving the east side are slurry oil and light/heavy cycle oil. Light cycle oil also leaves the unit at the northwest corner of the unit.

The unit employs one gas fired feed preheater, a waste heat 600 pound steam boiler and a flue gas scrubber located on the northeast side of the unit.

### **Section C**

#### **Materials used in process:**

Gas oil from the Crude Unit and Tank Farm;

Fluid Cracking Catalyst;

Combustion promoter;

Sodium Carbonate;

Ethylene Glycol

## **Section D**

### **Pollution Control Facility Description**

The FCCU flue gas wet scrubber system is a spray tower using a sodium carbonate solution as the scrubbant liquid. The system is designed to remove particulate matter from the regenerator flue gas stream to meet the NSPS (40 CFR 60.102(a)(1)) particulate emissions standard of one pound per thousand pounds of cokeburn. In addition, the system is designed to meet the NSPS (40 CFR 60.104(b)(1)) sulfur dioxide emissions standard of a 90 percent reduction or 50 ppmv, whichever is less stringent.

The carbon monoxide boiler (CO Boiler) continues to operate upstream of the scrubber to control emissions of carbon monoxide to the atmosphere. Continuous emission monitors measuring carbon monoxide and sulfur dioxide in the exhaust stream are operated in the scrubber stack.

**Section E**

**(1) Nature of Contaminants or Pollutants:**

Particulate matter and sulfur dioxide from cracking of Gas Oil

**Contaminant or Pollutant:** Sulfur Dioxide; Particulate Matter

Material retained, captured or recovered (description): Sulfur dioxide and particulate matter from the regenerator flue gas stream are "scrubbed" with a sodium carbonate solution to decrease emissions to the atmosphere.

**(2) N/A**

Plans and specifications attached YES

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

**(4) Installation completed: October 2000 status of installation on date of application:**  
100%

**(5) FOR TAX DEPARTMENT**

## Process Flow Diagrams

FCCU Reactor Regenerator.....	A-12
FCCU Feed Preheat Section.....	A-13
FCCU Feed Preheat Section.....	A-14
FCCU Wet Gas Compressor.....	A-16
EDV 1000 Wet Scrubber.....	A-17
Flue Gas Scrubber System.....	A-18
Overall Refinery Plot Plan.....	B-1
FCCU Scrubber Plot Plan.....	B-2