

* * * * * PCB 2006-107 * * * * *

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

MARATHON ASHLAND PETROLEUM, LLC)	
Amine Unit No. 2)	
)	
)	PCB 06-
)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER)	
51-34-1-21 or portion thereof)	

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 electronically 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,

_____/s/_____
Robb H. Layman
Assistant Counsel

Date: December 22, 2005

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: (217) 524-9137

* * * * * PCB 2006-107 * * * * *

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

MARATHON ASHLAND PETROLEUM, LLC)
Amine Unit No. 2)
)
) PCB 06-
) (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,

_____/s/_____
Robb H. Layman
Assistant Counsel

Date: December 22, 2005

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: (217) 524-9137

* * * * * **PCB 2006-107** * * * * *

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

MARATHON ASHLAND PETROLEUM, LLC)
Amine Unit No. 2)
)
) PCB 06-
) (Tax Certification)
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 December 30, 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 equipment that removes acid gases, primarily composed of hydrogen sulfide, carbon dioxide, sulfur dioxide and

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ammonia gases, from gas streams received from other units at the refinery. The equipment, described as the No. 2 Amine Unit, consists of equipment that allows the remaining gas streams to be used in the refinery's fuel gas system. As a result of this process, hydrogen sulfide emissions and other contaminants are removed from the fuel gas, which, in turn, is used in other existing operations at the refinery. The removal of contaminants that would otherwise be emitted from a feed stream is in the primary nature of pollution control and is analogous to those projects that remove sulfur contaminants in reformulated gasoline, thereby reducing sulfur in the gasoline pool and preventing the release of the contaminant at the point of product use.

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 No. 2 Amine 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. **[Exhibit B]**.

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7. Because the No. 2 Amine Unit satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

_____/s/_____
Robb H. Layman
Assistant Counsel

DATED: December 22, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: (217) 524-9137

* * * * * **PCB 2006-107** * * * * *

CERTIFICATE OF SERVICE

I hereby certify that on the 22nd day of December, 2005, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

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

and, further, that I did send 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

_____/s/_____
Robb H. Layman
Assistant Counsel

* * * * * **PCB 2006-107** * * * * *

**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	
APPLICANT	Sec. A Company Name Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Dennis 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		Book Number	Robinson
			Parcel Number	Part of 51-34-1-21
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location Petroleum Refining		
#2 Amine Unit				
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. Constructed Prior to 1972		Date Issued Constructed Prior to 1972		
Air Pollution Control Operating Permit No. 96010007 Title V CAAPP permit)		Date Issued November 24, 2003		
MANUFACTURING PROCESS	Sec. C Describe Unit Process See Attached			
	Materials Used in Process See Attached			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility See Attached			



— *Exhibit A* —

* * * * * PCB 2006-107 * * * * *

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
	Hydrogen Sulfide, Carbon Dioxide, Sulfur Dioxide & Ammonia		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Hydrogen Sulfide	Hydrogen Sulfide	The Amine/Sour Gas Unit receives
	Carbon Dioxide	Carbon Dioxide	sour, non-condensable gas from
	Sulfur Dioxide	Sulfur Dioxide	other units in the refinery and
	Ammonia	Ammonia	removes acid gas so the remaining
	(2) Point(s) of Waste Water Discharge		
	gas system		
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed prior to 1978	Status of installation on date of application 100%
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,542,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 23,130
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ ZERO
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ ZERO
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% .166	
SIGNATURE	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.		
	<p><i>John Swearingen</i> 12/29/04</p> <p>Signature John Swearingen Title Illinois Refining Division Manager</p>		
INSTRUCTIONS	Sec. G INSTRUCTIONS FOR COMPLYING 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. 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 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

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Section C**Describe Unit Process:**

Amine Unit #2

The Amine/Sour Gas Unit receives sour, non-condensable gas from other units in the refinery and removes acid gas so the remaining gas can be used in the refinery fuel gas system. Acid gas is comprised primarily of hydrogen sulfide, carbon dioxide, sulfur dioxide and ammonia.

The sour gas stream enters the Sour Gas Feed Drum initially to knock out any liquids from the stream. The gas stream then enters the #1 and #2 Absorbers where it contacts lean MDEA. MDEA (LE-713) has the characteristics that when cool, it will absorb acid gas from the sour gas stream and when heated, it will release the acid gas. Acid gas is taken out of the sour gas stream in the absorbers by contact with cool MDEA. The sweet gas (acid gas free) leaves the top of the absorbers and is sent to the refinery fuel gas system to be consumed in furnaces refinery wide.

The rich MDEA containing the acid gas exits the bottom of the Absorbers and enters the Rich Flash Drum. After the rich flash drum, the MDEA is heated in 9E-18 exchanger before entering the regenerator where the MDEA is heated further by a steam reboiler. Acid gas released from the Rich MDEA stream in the regenerator tower exits the top of the vessel. The acid gas is then sent to the Sulfur Recovery Unit to be processed into liquid sulfur. The lean MDEA (acid gas free) leaving the bottom of the regenerator is cooled by heat exchangers before entering the lean surge drum. The cool lean MDEA is then recycled to the absorber towers again. The MDEA stream recycles continuously between the Absorbers and the Regenerator absorbing acid gas and then releasing it. Filters are used to keep impurities out of the MDEA stream.

Section C**Materials used in process:**

MAP Sour Water, Refinery	MAP Lean Methyldiethanolamine	Saint-gobain Norpro Denstone 2000
Betz Max-amine 57c		
Betz Max-amine 70b	MAP Rich Methyldiethanolamine	MAP Gas, Acid Scrubber
MAP Gas, Vent Sour	Calgon Activated Carbon	MAP Slop Oil, Dewatered
		Huntsman JTMP Jeffreat MP

Section D**Pollution Control Facility Description**

The Amine/Sour Gas Unit receives sour, non-condensable gas from other units in the refinery and removes acid gas so the remaining gas can be used in the refinery fuel gas

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system. Acid gas is comprised primarily of hydrogen sulfide, carbon dioxide, sulfur dioxide and ammonia.

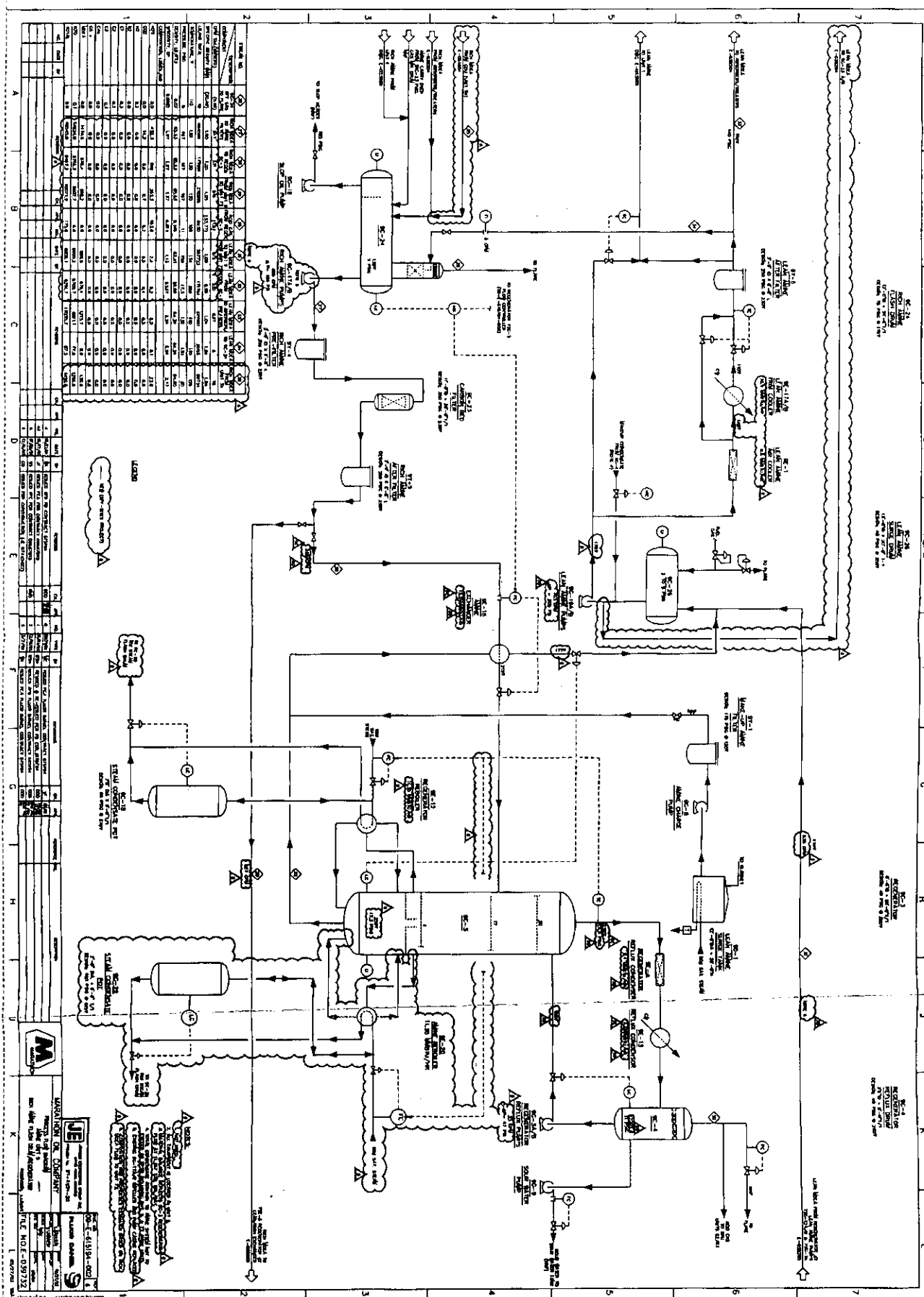
Drawings:

Process Flow Diagram Amine Unit 9 – Rich Amine Flash Drum/Regenerator

Process Flow Diagram Amine Unit 9 – MDEA Absorbers/Treaters

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12/22/04 10:56:03 mcbtbgp11e, 1.DWG R1E

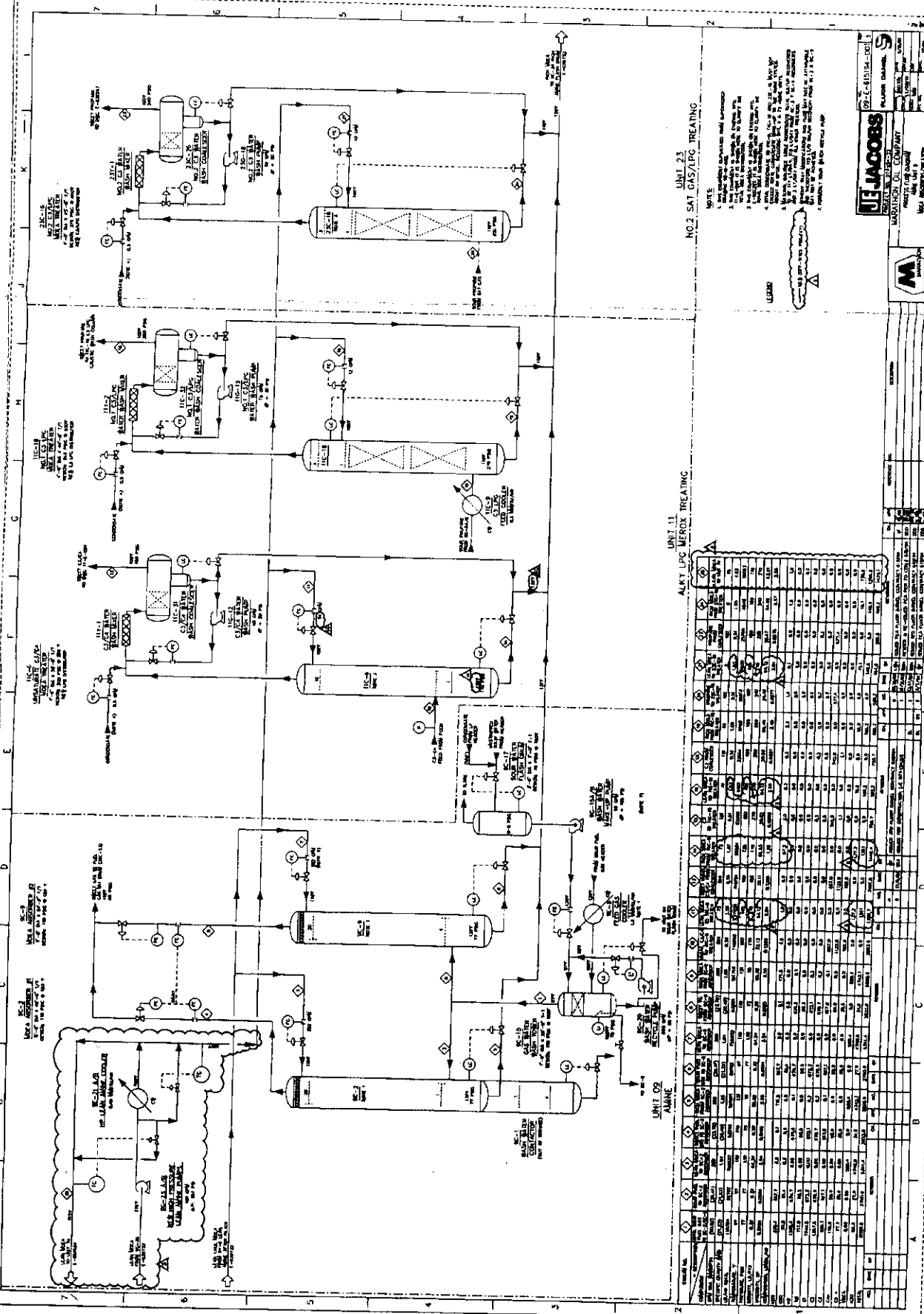


NOTES

1. THIS IS A PROCESS FLOW DIAGRAM FOR THE PCB 2006-107 PROJECT.
2. THE TANKS AND PUMPS SHOWN IN THIS DIAGRAM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
3. THE PIPING AND VALVES SHOWN IN THIS DIAGRAM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
4. THE CAPACITIES AND SPECIFICATIONS SHOWN IN THE TABLE ARE SUBJECT TO CHANGE WITHOUT NOTICE.
5. THE OPERATING PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
6. THE MAINTENANCE PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
7. THE SAFETY PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
8. THE ENVIRONMENTAL PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
9. THE QUALITY CONTROL PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.
10. THE RECORD KEEPING PROCEDURES FOR THIS SYSTEM ARE SUBJECT TO CHANGE WITHOUT NOTICE.

REVISIONS

NO.	DESCRIPTION	DATE
1	ISSUED FOR CONSTRUCTION	12/22/04
2	REVISIONS TO PIPING	12/22/04
3	REVISIONS TO TANK CAPACITIES	12/22/04
4	REVISIONS TO PUMP SPECIFICATIONS	12/22/04
5	REVISIONS TO VALVE SIZES	12/22/04
6	REVISIONS TO PIPE SIZES	12/22/04
7	REVISIONS TO TANK MATERIALS	12/22/04
8	REVISIONS TO PUMP MATERIALS	12/22/04
9	REVISIONS TO VALVE MATERIALS	12/22/04
10	REVISIONS TO PIPE MATERIALS	12/22/04
11	REVISIONS TO TANK COATINGS	12/22/04
12	REVISIONS TO PUMP COATINGS	12/22/04
13	REVISIONS TO VALVE COATINGS	12/22/04
14	REVISIONS TO PIPE COATINGS	12/22/04
15	REVISIONS TO TANK INSULATION	12/22/04
16	REVISIONS TO PUMP INSULATION	12/22/04
17	REVISIONS TO VALVE INSULATION	12/22/04
18	REVISIONS TO PIPE INSULATION	12/22/04
19	REVISIONS TO TANK FOUNDATIONS	12/22/04
20	REVISIONS TO PUMP FOUNDATIONS	12/22/04
21	REVISIONS TO VALVE FOUNDATIONS	12/22/04
22	REVISIONS TO PIPE FOUNDATIONS	12/22/04
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30	REVISIONS TO PIPE INSTRUMENTATION	12/22/04
31	REVISIONS TO TANK SAFETY	12/22/04
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49	REVISIONS TO VALVE MAINTENANCE	12/22/04
50	REVISIONS TO PIPE MAINTENANCE	12/22/04
51	REVISIONS TO TANK OPERATIONS	12/22/04
52	REVISIONS TO PUMP OPERATIONS	12/22/04
53	REVISIONS TO VALVE OPERATIONS	12/22/04
54	REVISIONS TO PIPE OPERATIONS	12/22/04
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57	REVISIONS TO VALVE INSPECTIONS	12/22/04
58	REVISIONS TO PIPE INSPECTIONS	12/22/04
59	REVISIONS TO TANK REPAIRS	12/22/04
60	REVISIONS TO PUMP REPAIRS	12/22/04
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70	REVISIONS TO PIPE UPGRADES	12/22/04
71	REVISIONS TO TANK MODIFICATIONS	12/22/04
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77	REVISIONS TO VALVE ADDITIONS	12/22/04
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101	REVISIONS TO VALVE REPAIRS	12/22/04
102	REVISIONS TO PIPE REPAIRS	12/22/04
103	REVISIONS TO TANK REPAIRS	12/22/04
104	REVISIONS TO PUMP REPAIRS	12/22/04
105	REVISIONS TO VALVE REPAIRS	12/22/04
106	REVISIONS TO PIPE REPAIRS	12/22/04
107	REVISIONS TO TANK REPAIRS	12/22/04
108	REVISIONS TO PUMP REPAIRS	12/22/04
109	REVISIONS TO VALVE REPAIRS	12/22/04
110	REVISIONS TO PIPE REPAIRS	12/22/04



UNIT 23
NO₂ SAT GAS/LPG TREATING

NOTES:
1. THIS UNIT IS DESIGNED FOR THE TREATMENT OF NO₂ SATURATED FEED.
2. THE DESIGN OF THIS UNIT IS BASED ON THE FOLLOWING ASSUMPTIONS:
3. THE FEED IS SATURATED WITH NO₂ AT 100% SATURATION.
4. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
5. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
6. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
7. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
8. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
9. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.

UNIT 11
ALKYL LPC MEROX TREATING

NOTES:
1. THIS UNIT IS DESIGNED FOR THE TREATMENT OF ALKYL LPC MEROX FEED.
2. THE DESIGN OF THIS UNIT IS BASED ON THE FOLLOWING ASSUMPTIONS:
3. THE FEED IS MEROX ENRICHED AT 100% SATURATION.
4. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
5. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
6. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
7. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
8. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
9. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.

UNIT 02
AMINE

NOTES:
1. THIS UNIT IS DESIGNED FOR THE TREATMENT OF AMINE FEED.
2. THE DESIGN OF THIS UNIT IS BASED ON THE FOLLOWING ASSUMPTIONS:
3. THE FEED IS AMINE ENRICHED AT 100% SATURATION.
4. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
5. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
6. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
7. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
8. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.
9. THE REGENERATOR IS DESIGNED FOR A THROUGHPUT OF 1000 BBL/DAY.

JF JACOBS
MARATHON OIL COMPANY
PROJECT NO. 107
MARATHON OIL COMPANY
FILE NO. 0583004
DATE: 12/22/05

MARATHON OIL COMPANY
MARATHON OIL COMPANY
MARATHON OIL COMPANY
MARATHON OIL COMPANY

NO.	DESCRIPTION	UNIT NO.	UNIT NAME	TYPE	QTY.	NOTE
001	REGENERATOR	SC-13	UNIT 11	REACTOR	1	REGENERATOR
002	REGENERATOR	SC-14	UNIT 11	REACTOR	1	REGENERATOR
003	REGENERATOR	SC-15	UNIT 11	REACTOR	1	REGENERATOR
004	REGENERATOR	SC-16	UNIT 11	REACTOR	1	REGENERATOR
005	REGENERATOR	SC-19	UNIT 23	REACTOR	1	REGENERATOR
006	REGENERATOR	SC-20	UNIT 23	REACTOR	1	REGENERATOR
007	REGENERATOR	SC-1	UNIT 02	REACTOR	1	REGENERATOR
008	REGENERATOR	SC-2	UNIT 02	REACTOR	1	REGENERATOR
009	REGENERATOR	SC-3	UNIT 02	REACTOR	1	REGENERATOR
010	REGENERATOR	SC-4	UNIT 02	REACTOR	1	REGENERATOR

Blank area for additional notes and annotations, containing a grid and various markings.

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PCB 2006-107

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 - (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: October 27, 2005
To: Robb Layman
From: Don Sutton *DJS*
Subject: Marathon Ashland Petroleum LLC TC-04-30-12K

This Agency received a request on December 30, 2004 from Marathon Ashland Petroleum LLC for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. I offer the following recommendation.

The air pollution control facilities in this request include the following:

#2 Amine Unit whose primary purpose is to reduce SO₂ emissions from the other units in the refinery so the remaining gas can be used in the refinery fuel gas system. Because the primary purpose of this process is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 100 Marathon Avenue, Robinson
The property identification number is Part of 51-34-1-21

Based on the information included in this submittal, it is my engineering judgement that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board issue the requested tax Certification for this facility.

Exhibit B