

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

| | | |
|--|---|---------------------------|
| WRB REFINING, LLC |) | |
| VOC Flare Line Heat Trace Project |) | |
| |) | |
| |) | PCB 12- |
| |) | (Tax Certification - Air) |
| PROPERTY IDENTIFICATION NUMBER |) | |
| 19-1-08-34-00-000-006 or portion thereof |) | |

NOTICE

TO: [Electronic filing]
 John Therriault, Assistant Clerk
 Illinois Pollution Control Board
 State of Illinois Center
 100 W. Randolph Street, Suite 11-500
 Chicago, Illinois 60601

[Service by mail]
 Michael Kemp
 WRB Refining, LLC
 404 Phillips Building
 Bartlesville, Oklahoma 74004

[Service by mail]
 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 paper 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
 Robb H. Layman
 Assistant Counsel

Date: November 28, 2011

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

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OF THE STATE OF ILLINOIS**

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| 19-1-08-34-00-000-006 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
Robb H. Layman
Assistant Counsel

Date: November 28, 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
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| VOC Flare Line Heat Trace Project |) | |
| |) | |
| |) | PCB 12- |
| |) | (Tax Certification - Air) |
| PROPERTY IDENTIFICATION NUMBER |) | |
| 19-1-08-34-00-000-006 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. The Illinois EPA recommends **issuance** of a tax certification covering the subject matter of the request. In support thereof, the Illinois EPA states as follows:

1. On or about October 14, 2010, the Illinois EPA received an application and supporting information from WRB REFINING, LLC, (“WRB Refining”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its Wood River petroleum refinery in Madison County, Illinois. A copy of the application is attached hereto. **[Exhibit A]**.

2. The applicant’s principal business address is as follows:

WRB Refining LLC
404 Phillips Building
Bartlesville, Oklahoma 74004

3. The facility address is as follows:

WRB Refining LLC
900 South Central Avenue
P.O. Box 76
Roxana, Illinois 62084

4. The subject matter of this request involves process improvements to the vapor lines that serve the Volatile Organic Compounds (“VOC”) Flare for the refinery’s Waste Water Treatment Plant (“WWTP”). The VOC Flare controls the volatile organic materials from the WWTP. Following the discovery that sections of the trace water in parts of the flare system’s vapor lines were condensing and freezing during cold weather, permanent insulation and heat tracing was installed on the lines. The affected lines extended from the eight oil separators, which separate out oil and solids from the wastewater, and the various dissolved nitrogen flotation units, which remove emulsified oil from the wastewater, to the flare system. Because the condensation and freezing problems had previously blocked sections of the line and resulted in reportable releases of hydrocarbons, the VOC Flare Line Heat Trace Project acts to reduce or prevent the release of volatile organic materials that would otherwise be emitted to the atmosphere.

5. 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.”

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

7. Based on information in the application and the underlying purpose of the VOC Flare Line Heat Trace Project to prevent, eliminate or reduce air pollution, it is the Illinois EPA’s engineering judgment that the various systems, constructions, devices and/or buildings or equipment from the project relating to air pollution control 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]**.

8. Because the substantive components of the application for the VOC Flare Line Heat Trace Project satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **issue** the applicant’s requested tax certification.

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

DATED: November 28, 2011

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

CERTIFICATE OF SERVICE

I hereby certify that on the 28th day of November, 2011, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

John Therriault, Assistant 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 paper 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

Michael Kemp
WRB Refining, LLC
404 Phillips Building
Bartlesville, Oklahoma 74004

/s/ Robb H. Layman
Robb H. Layman
Assistant Counsel

APPLICATION FOR CERTIFICATION OF PROPERTY 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.

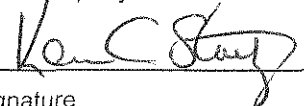
FOR AGENCY USE

| File No. | Date Received | Certification No. | Date | |
|--|--|--|--|--|
| Sec. A APPLICANT | Company Name WRB Refining LLC | | | Person to Contact for Additional Details Gordon Terhune |
| | Person Authorized to Receive Certification Michael Kemp | | Street Address 900 S. Central Ave., P.O. Box 76 | |
| | Street Address 404 Phillips Building | | Municipality, State & Zip Code Roxana, IL 62084 | |
| | Municipality, State & Zip Code Bartlesville, OK 74004 | | Telephone Number (618) 255-2876 | |
| | Telephone Number (918) 661-9055 | | Municipality | Township |
| | Location of Facility Quarter Section | Township | Range | Book Number |
| | Street Address 900 S. Central Ave. | | County Madison | |
| | Property Identification Number | | Parcel Number 19-1-08-34-00-000-006 | |
| | Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location Petroleum Refining | | |
| Water Pollution Control Construction Permit No. | | Date Issued | | |
| NPDES PERMIT No. IL0000205 | | Date Issued 04/14/04 | Expiration Date 04/14/09 | |
| Air Pollution Control Construction Permit No. NA | | Date Issued | | |
| Air Pollution Control Operating Permit No. 95120306 | | Date Issued 11/07/03 | | |
| Sec. C MANUFACTURING PROCESS | Describe Unit Process See VOC Flare Line Heat Trace Project attachment. | | | |
| | Materials Used in Process Volatile Organic Vapors | | | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility See VOC Flare Line Heat Trace Project attachment. | | | |
| |  Exhibit A | | | |

| | | | |
|--|---|--|----------------------------------|
| POLLUTION CONTROL FACILITY -- CONTAMINANTS ACCOUNTING DATA | Sec. E (1) Nature of Contaminants or Pollutants | | |
| | | Material Retained, Captured or Recovered | |
| | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| | Volatile Organic Compounds | Hydrocarbons | Routed to flare for destruction. |
| | | | |

| | | | | |
|--|---|--|---|--|
| Sec. E (2) Point(s) of Waste Water Discharge | | | | |
| | | 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 type="checkbox"/> | No <input checked="" type="checkbox"/> |
| (4) | Date installation completed <u>12/31/04</u> status of installation on date of application <u>100%</u> | | | |
| (5) | a. | TOTAL INSTALLED COST | \$ 218,000.00 | |
| | b. | NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: | \$ 0.00 | |
| | c. | PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: | \$ 0.00 | |
| | d. | PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: | \$ 0.00 | |
| | e. | PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: | % To Be Determined | |

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.


DIRECTOR PTRRC

Signature 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. 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 | Al Keller Permit Section Division of Water Pollution Control | Donald E. Sutton Permit Section Division of Air Pollution Control |

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
WRB – Wood River Refinery**

Project: VOC Flare Line Heat Trace Project

Section C – Manufacturing Process

Process Description:

The Primary purpose of the Waste Water Treatment Plant (WWTP) is to collect Effluent from all process, sanitary, and some storm sewers in the Refinery Complex. The wastewater stream contaminants are separated in the form of recovered oil, and waste solids which are shipped off site for disposal. The remaining effluent water continues on into the Secondary System which treats the stream biologically to finish the process of contaminate removal before leaving the unit as a clean water stream, per NPDES requirements.

Waste water from the facility flows to a neutralization basin for pH adjustment. From the neutralization basin the waste water flows to eight corrugated plate interceptor (CPI) oil separators where oil and solids are first separated from the waste water. Oil is transferred to heated tanks to remove water and break emulsions that may be present. Solids are sent to a solids dewatering facility. The water from the CPI separators flows to dissolved nitrogen flotation (DNF) units which remove residual floating and emulsified oil for further recovery. Clarified DNF effluent is then pumped to an equalization tank. From the equalization tank, water flows to the activated sludge unit for biological and chemical treatment of the water. Water from the ASU flows to pond 2 for further treatment. Pond 2 has an aeration zone for further organic and ammonia contaminant removal and an anoxic zone for nitrate removal. From Pond 2 the water is pumped to secondary clarifiers then to polishing lagoons then to the river.

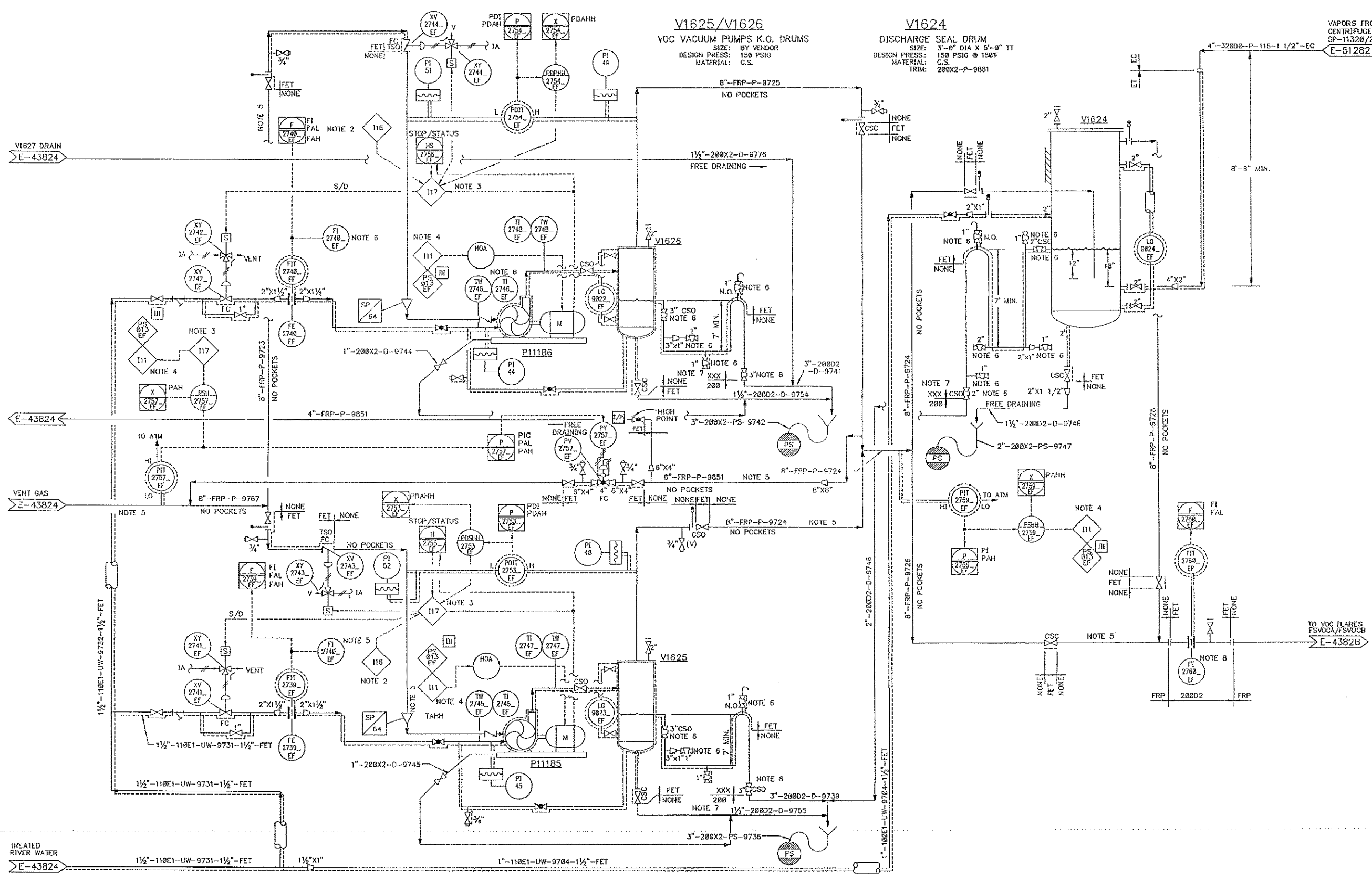
Vapors from the DNF, lift station, WWTP tanks, and the Heritage Centrifuge facility are collected and sent to a Volatile Organic Carbon (VOC) Flare system for destruction of VOCs.

Section D – Pollution Control Facility Description

The VOC Flare is a Pollution Control Facility which collects and combusts Volatile Organic Carbon vapors from sections of the Waste Water Treatment Plant including the DNF, lift station, WWTP tanks, and the Heritage Centrifuge facility. Wood River personnel determined that trace water in portions of the VOC Flare system was condensing and freezing during cold weather operation. This blocked the flow path for some vapors to the VOC flare and resulted in EPA reportable hydrocarbon release events.

To reduce VOC emissions to air, the Wood River Refinery upgraded the VOC Flare pollution control facility by installing permanent insulation and heat tracing on the vapor lines from the CPI separators and DNFs to the traced and insulated section of the VOC flare. This mitigated the freezing problems and has prevented VOC emissions to air. Refer to P&ID E35750, E43816, E43823, E43824, E43825, E43826 for more details concerning work scope.

MICROFILM
 REV. NO. DATE INITIAL
 230 2/19/95
 400 UNITS
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 ANY ATTACHED XREF DRAWINGS MUST BE ISSUED TO THIS DRAWING BEFORE DRAWING CAN BE USED TO APPROVE FOR CONSTRUCTION.
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- NOTES:
- FOR GENERAL NOTES, LEGEND AND SYMBOLS, SEE DRAWING NUMBERS E-38482 THROUGH E-38485 AND E-35528/E-35522.
 - VACUUM PUMP SUCTION BLOCK VALVE WILL OPEN/CLOSE WHEN NITROGEN PURGE IS STARTED/STOPPED.
 - INTERLOCK I17 WILL:
 - CLOSE RESPECTIVE VACUUM PUMP SUCTION AND SEALANT BLOCK VALVES WHEN THAT VACUUM PUMP STOPS.
 - OPEN RESPECTIVE SUCTION AND SEALANT BLOCK VALVES WHEN THAT VACUUM PUMP STARTS.
 - AUTO START STANDBY VACUUM PUMP IN CASE OF HIGH VENT GAS HEADER PRESSURE.
 - STOP VACUUM PUMP ON INITIATION OF DCS STOP SWITCH.
 - STOP VACUUM PUMP ON DETECTION OF HIGH HIGH DIFFERENTIAL PRESSURE BETWEEN SUCTION AND DISCHARGE OF THAT VACUUM PUMP.
 - INTERLOCK I11 IS FOR ESD. REFER TO NOTE 4 ON DWG. NO. E-43823 FOR ESD DESCRIPTION.
 - ABSOLUTELY NO WELDING OR ANY OTHER CUTTING PROCEDURE WHICH COULD GENERATE HOT SPARKS OR INTERNAL SPARKING (HOT TAPS, FOR EXAMPLE) ARE PERMITTED ON VENT GAS PIPING WHILE IN SERVICE OR BEFORE IT IS CLEARED.
- EFFLUENT TREATMENT VENT CONTROL PROTECTIVE INSTRUMENT SYSTEM.
 6. PLUG VALVES ARE TEFLON LINED.
 7. "XXX" SPEC IS TEFLON LINED PIPE.
 8. REPLACE ORIFICE PLATE.

P11185/P11186
 VOC VACUUM PUMPS
 DESIGN FLOW: 850 SCFM
 DIFF. PRESS.: 4 PSI

MORRISON-KNUDSEN CORPORATION
 600 WALNUT STREET
 ST. LOUIS, MO 63102
 314-538-1400
 WORK ORDER NO. 6607.P075
 MKDWS. NO. 30-55-2-014
 CAD FILE NO. E43825.DWG

REFERENCE DRAWINGS

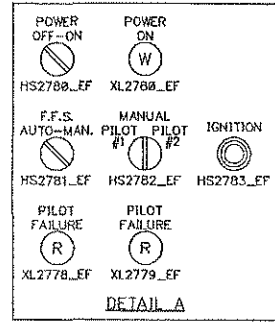
| E-43833 | CAUSE AND EFFECT MATRIX |
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CAD DRAWING DO NOT REVISE MANUALLY

| ACCT. NO. | DATE | NO. | DR. | CK. | APP. | FINAL APP. | HAND SIGN. | SWRRC |
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| 087251 | 1/98 | 4 | JAP | APP | WRK | | | |
| 733315 | 9/98 | 5 | SEC | JDT | RFJ | PKF | | |
| 733315 | 9/98 | 6 | SEC | AJL | RFJ | PKF | | |
| 733315 | 1/00 | 7 | | | | | | |

SHELL WOOD RIVER REFINING COMPANY
 P&ID
 EFFTRIG VENT CONTROL SYSTEM
 VOC VACUUM PUMPS
 DEPT-ENVR OPER
 SCALE: NONE
 SHEET 1 OF 1
 F-43825

- NOTES:
- FOR GENERAL NOTES, LEGEND AND SYMBOLS, SEE DRAWING NUMBERS E-38482 THROUGH E-38485 AND E-35528/E-35522.
 - BOTH DUPLEX THERMOCOUPLES ARE WIRED UP TO THE LOCAL PANEL, ONE IS WIRED TO AN ALARM, THE OTHER IS A SPARE.
 - FLARE EQUIPPED WITH AUTOMATIC PILOT RE-IGNITION.

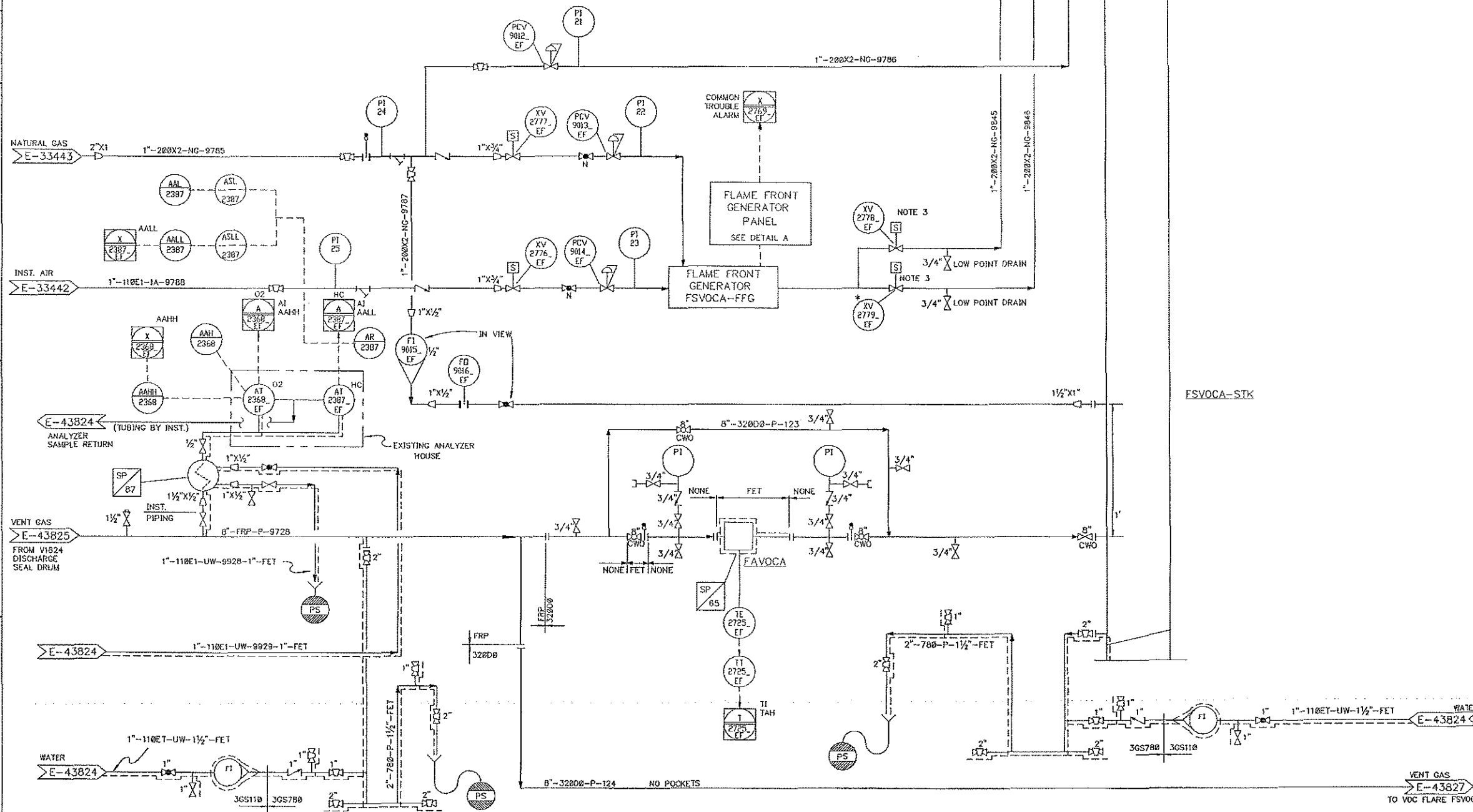


FAVOCA
FLARE A
DETONATION ARRESTOR

FSVOCA
VOC FLARE A
(WEST)

FSVOCA-STK
FLARE A STACK
(WEST)

FSVOCA-TIP
FLARE A TIP



MICROFILM
 REVISION DATE INITIAL
 ADD. REFS. 488, 9178
 NOTICE: THIS DRAWING INCLUDES IMPORTANT ATTRIBUTES. IT SHOULD NOT BE EXPLODED WITHOUT APPROVAL FROM SHELL WOOD RIVER REFINING COMPANY.
 ANY ATTACHED XREF DRAWINGS MUST BE BOUND TO THIS DRAWING BEFORE DRAWING CAN BE ISSUED TO SHELL WOOD RIVER REFINING COMPANY.
 THIS DOCUMENT IS THE PROPERTY OF SHELL WOOD RIVER REFINING COMPANY (SWRC). NEITHER THIS DOCUMENT NOR ANY DATA OR INFORMATION HEREIN SHALL BE COPIED OR REPRODUCED IN ANY MANNER WITHOUT THE PRIOR WRITTEN PERMISSION OF SWRC. IF THIS DOCUMENT IS LOANED BY OR WITH AUTHORITY OF SWRC TO ANOTHER PARTY, THE BORROWER IS THE RESPONSIBLE PARTY TO RETURN THIS DOCUMENT, UPON REQUEST, TO THE PROGRESS CONTROLLER AND TO RETURN THIS DOCUMENT, UPON REQUEST.

— REFERENCE DRAWINGS —

CAD DRAWING DO NOT REVISE MANUALLY

| ACCT. NO. | DATE | REVISION | NO. | DR. | CK. | APP. | FINAL APP. |
|-----------|--------|---------------------------------------|-----|-----|-----|---------|------------|
| 718185 | 4/4/95 | AS BUILT FOR NESHAP PROJECT | 0 | VB | RAK | WSH/DCB | SWRRC |
| 733315 | 1/99 | AS BUILT SLUDGE DEWAT REVS | 4 | SEC | AJL | RFJ/PAK | |
| 733339 | 10/99 | ADDED NOTE 3 REFERENCE TO INSTRUMENTS | 5 | LAM | | LAM | |

SHELL WOOD RIVER REFINING COMPANY

WOOD RIVER,
 PIPING AND INSTRUMENT DIAGRAM
 EFFTRIG VENT CONTROL SYSTEM
 (WEST) VOC FLARE - A
 SHEET 1 OF 1
 DEPT-ENVIR OPER
 GENERAL

MORRISON-KNUDSEN CORPORATION
 108 BRIGHT STREET
 ST. LOUIS, MO 63102
 314-536-6100
 WORK ORDER NO. 6687/P075

MK DWG. NO.
30-55-2-016
 CAD FILE NO.
E43826.DWG

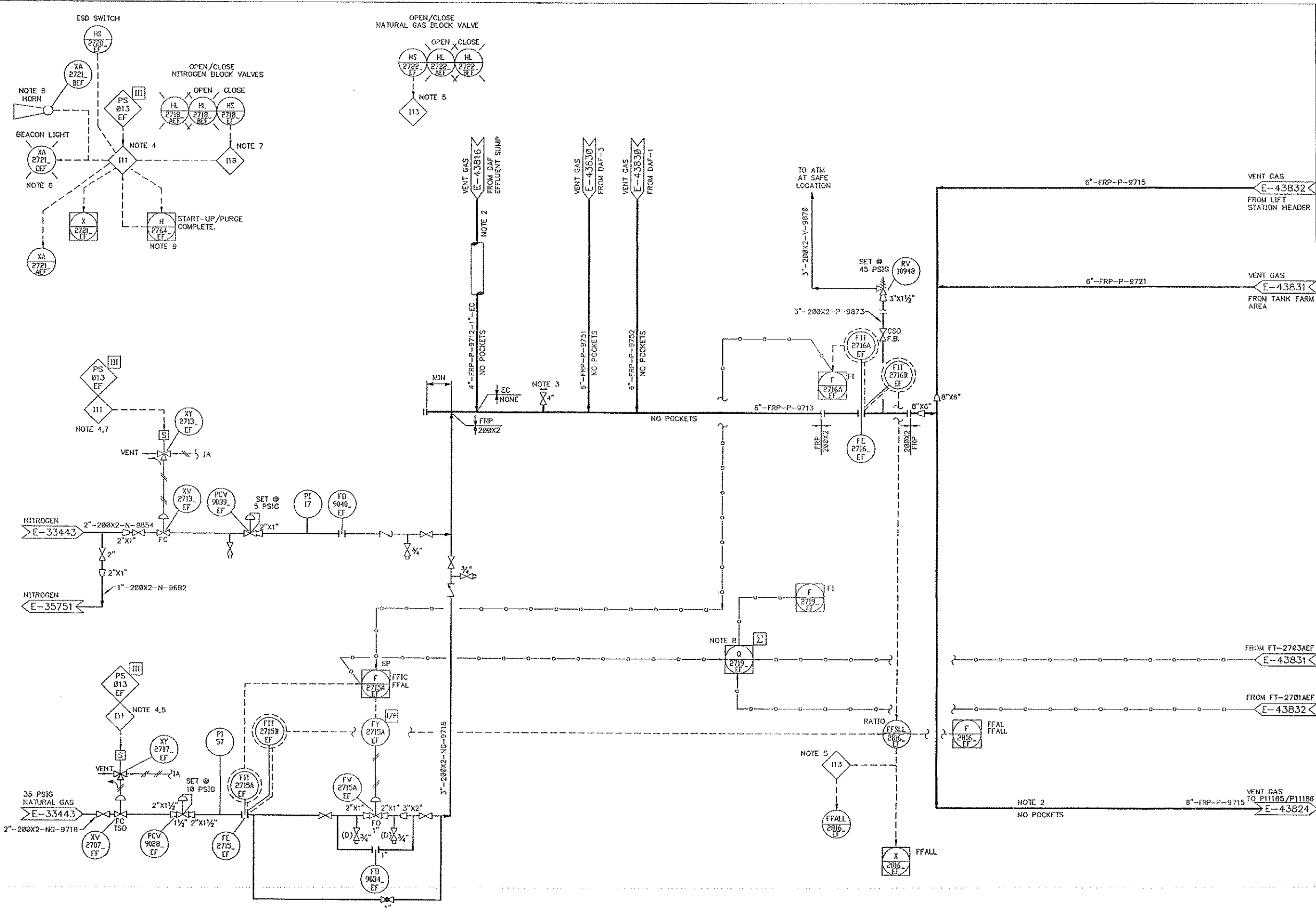
PLOT SCALE:
 SCALE: NONE
 SHEET 1 OF 1
 E 43826 1 F

690001 - PFPID - K:\690001\DEMO\53095010.DWG (27-JAN-95 14:18) - MOOREGREG [J10A]

| | | | |
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| MICROFILM | REV. | DATE | INITIAL |
| | | | |

AUTO CAD

THIS DOCUMENT IS THE PROPERTY OF SHELL OIL COMPANY AND IS LOANED TO YOU FOR YOUR USE ONLY. IT IS NOT TO BE REPRODUCED, COPIED, OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, WITHOUT THE WRITTEN PERMISSION OF SHELL OIL COMPANY. THE USER AGREES TO THE FOLLOWING CONDITIONS AND TO RETURN THIS DOCUMENT UPON REQUEST.



- NOTES:**
- FOR GENERAL NOTES, LEGEND AND SYMBOLS, SEE DRAWING NUMBERS E-384B2 THROUGH E-384B5 AND E-35520/E-35522.
 - ABSOLUTELY NO WELDING OR ANY CUTTING PROCEDURE WHICH COULD GENERATE HOT SPOTS OR INTERNAL SPARKING (HOT TAPS, FOR EXAMPLE) ARE PERMITTED ON VENT GAS PIPING IN SERVICE OR BEFORE IT IS CLEARED.
 - FOR FUTURE USE.
 - INTERLOCK I11 IS PROVIDED TO INITIATE ESD SYSTEM. EITHER OF THE FOLLOWING WILL INITIATE ESD OF VACUUM SYSTEM:
 - HIGH VENT GAS PRESSURE ON PUMP.
 - HIGH PRESSURE AT DISCHARGE OF WATER SEAL DRUMS.
 INITIATION OF ESD WILL:
 - STOP BOTH VACUUM PUMPS.
 - CLOSE ALL NATURAL GAS AND VENT GAS BLOCK VALVES ON INDIVIDUAL VENT LINES.
 - OPEN ALL NITROGEN AND VAC PUMP SUC BLOCK VALVES TO PURGE SYSTEM FOR 5 MINUTES. AFTER PURGE COMPLETE, THESE VALVES WILL CLOSE.
 - INTERLOCK I13 WILL:
 - OPEN/CLOSE NATURAL GAS BLOCK VALVE XV-2787 WITH MOMENTARY OPEN/CLOSE SWITCH HS-2722 EF DURING START-UP OPERATION AND ON-LINE TESTING. DURING ON-LINE TESTING OF NATURAL GAS BLOCK VALVE, ALL VENT GAS BLOCK VALVES IN DAF AREA WILL CLOSE.
 - OPEN/CLOSE ALL DAF AREA VENT BLOCK VALVES WITH MOMENTARY OPEN/CLOSE SWITCH HS-2737 EF DURING START-UP AND ON-LINE TESTING.
 - SHUTDOWN VENT GAS BLOCK VALVES ON DAF AND EFF SUMP HEADERS IN CASE OF LOW RATIO OF NATURAL GAS TO TOTAL VENT GAS AFTER A DELAY OF 28 SECONDS.
 - EXISTING BEACON LIGHT AND HORN LOCATED OUTSIDE CONTROL ROOM.
 - INTERLOCK I16 IS PROVIDED TO OPEN/CLOSE ALL NITROGEN BLOCK VALVES WITH MOMENTARY OPEN/CLOSE SWITCH HS-2718_EF FOR ON-LINE TESTING.
 - F-2719_EF IS A DCS SUMMER.
 - DCS START-UP SWITCH TO BE INITIALIZED FOR VENT CONTROL SYSTEM START-UP AFTER ESD. ON INITIATION, THE INTERLOCK WILL:
 - OPEN ALL NITROGEN BLOCK VALVES.
 - OPEN BOTH VACUUM PUMP SUCTION VALVES.
 - PERMIT VACUUM PUMPS TO START AFTER 5 MINUTES OF NITROGEN PURGE.

THINK SAFETY IN DESIGN AND CONSTRUCTION

M. W. KELLOGG

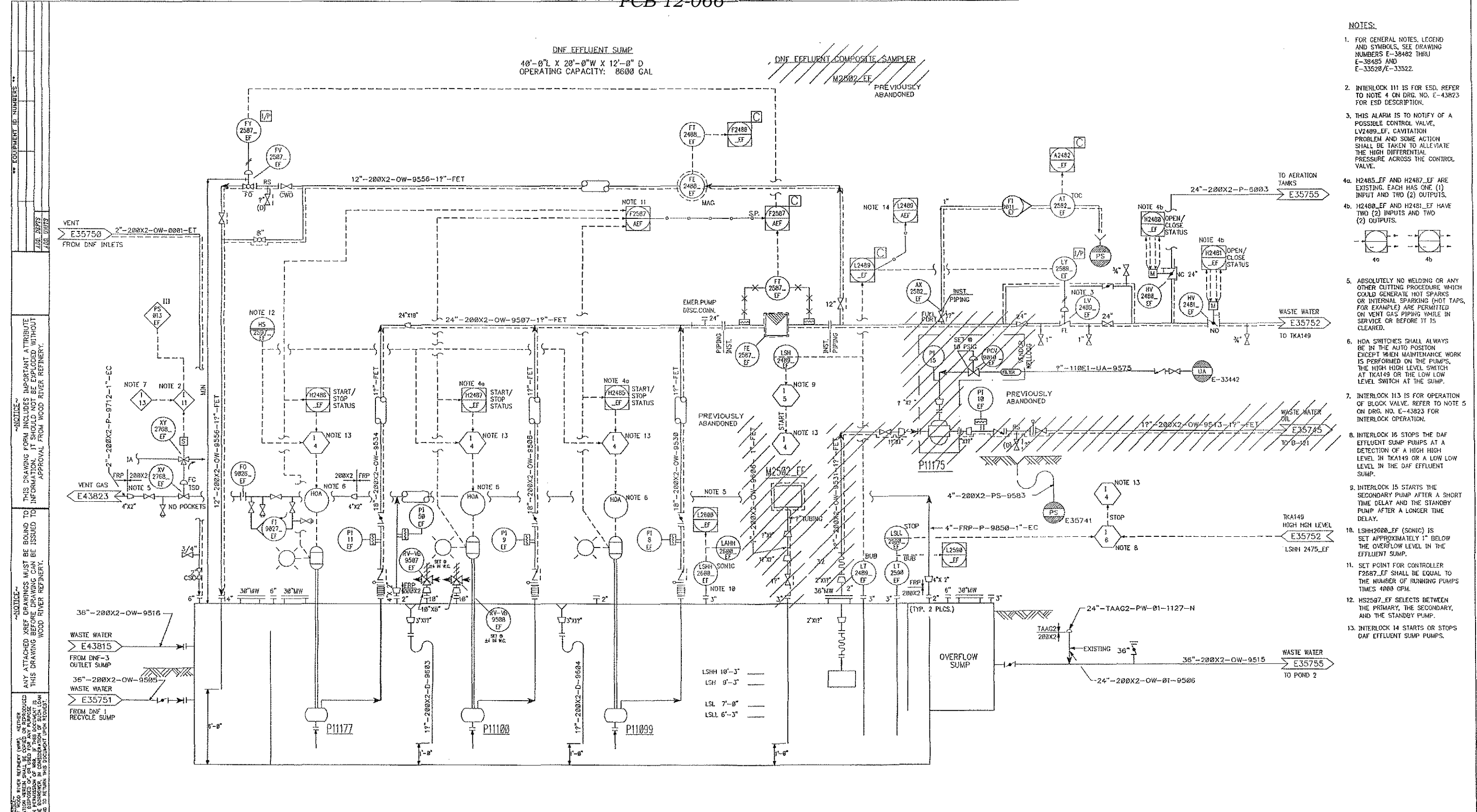
REFERENCE DRAWINGS

| | |
|---------|--------------------------|
| E-43833 | CAUSE AND EFFECT MATRIX. |
| | |
| | |

CAD DRAWING DO NOT REVISE MANUALLY

| ACCT. NO. | DATE | REVISION | NO. | DR. | CK. | APP. | APP. | FINAL |
|-----------|---------|---|-----|-----|-----|------|------|-------|
| 710185 | 13JAN95 | AS BUILT FOR NESHAP PROJECT | 0 | VB | RAK | WSH | | DCB |
| 1PHA01 | 9/95 | PIS UPDATE | 1 | W | MLH | | | W |
| 733339 | 10/99 | UPDATED INSTRUMENT TAG NUMBERS (X2121_EF) | 2 | LAM | | | | LAM |

| | | | |
|-------------------------------|---------|-------------------------|------------------|
| SHELL OIL COMPANY | | WOOD RIVER MFG. COMPLEX | WOOD RIVER, ILL. |
| PIPING AND INSTRUMENT DIAGRAM | | SCALE: NONE | |
| EFFTRTG VENT CONTROL SYSTEM | | SHEET 11 OF 11 REV. | |
| VENT GAS COLLECTION HEADER | | E-43823 2 | |
| CAT. CODE | GENERAL | UNIT CODE | EFFTRTG |



- NOTES:**
- FOR GENERAL NOTES, LEGEND AND SYMBOLS, SEE DRAWING NUMBERS E-38482 THRU E-38485 AND E-33528/E-33522.
 - INTERLOCK 111 IS FOR ESD. REFER TO NOTE 4 ON DRG. NO. E-43823 FOR ESD DESCRIPTION.
 - THIS ALARM IS TO NOTIFY OF A POSSIBLE CONTROL VALVE, LV2489_EF, CAVITATION PROBLEM AND SOME ACTION SHALL BE TAKEN TO ALLEVIATE THE HIGH DIFFERENTIAL PRESSURE ACROSS THE CONTROL VALVE.
 - H2485_EF AND H2487_EF ARE EXISTING. EACH HAS ONE (1) INPUT AND TWO (2) OUTPUTS.
 - H2480_EF AND H2481_EF HAVE TWO (2) INPUTS AND TWO (2) OUTPUTS.
-
- ABSOLUTELY NO WELDING OR ANY OTHER CUTTING PROCEDURE WHICH COULD GENERATE HOT SPARKS OR INTERNAL SPARKING (HOT TAPS, FOR EXAMPLE) ARE PERMITTED ON VENT GAS PIPING WHILE IN SERVICE OR BEFORE IT IS CLEARED.
 - HDA SWITCHES SHALL ALWAYS BE IN THE AUTO POSITION EXCEPT WHEN MAINTENANCE WORK IS PERFORMED ON THE PUMPS. THE HIGH HIGH LEVEL SWITCH AT TK4149 OR THE LOW LOW LEVEL SWITCH AT THE SUMP.
 - INTERLOCK 113 IS FOR OPERATION OF BLOCK VALVE. REFER TO NOTE 5 ON DRG. NO. E-43823 FOR INTERLOCK OPERATION.
 - INTERLOCK 16 STOPS THE DAF EFFLUENT SUMP PUMPS AT A DETECTION OF A HIGH LEVEL IN TK4149 OR A LOW LOW LEVEL IN THE DAF EFFLUENT SUMP.
 - INTERLOCK 15 STARTS THE SECONDARY PUMP AFTER A SHORT TIME DELAY AND THE STANDBY PUMP AFTER A LONGER TIME DELAY.
 - LSHH2600_EF (SONIC) IS SET APPROXIMATELY 1" BELOW THE OVERFLOW LEVEL IN THE EFFLUENT SUMP.
 - SET POINT FOR CONTROLLER F2587_EF SHALL BE EQUAL TO THE NUMBER OF RUNNING PUMPS TIMES 4000 GPM.
 - HS2587_EF SELECTS BETWEEN THE PRIMARY, THE SECONDARY, AND THE STANDBY PUMP.
 - INTERLOCK 14 STARTS OR STOPS DAF EFFLUENT SUMP PUMPS.

**P11099/11100/11177
DNF EFFLUENT SUMP PUMPS**
 DESIGN FLOW: 7500 GPM
 TDH: 85'
 MATERIAL: CS COLUMN
 DRIVER: 200 HP 1180 RPM
 IMPELLER: 12% CR
 SHAFT: 416SS

**P11175
DNF EFFLUENT SUMP
OIL SKIMMER PUMP**
 DESIGN FLOW: 10 GPM
 TDH: 21'
 MATERIAL: CS COLUMN
 DRIVER: AIR

— REFERENCE DRAWINGS —

| | |
|--------|----------------------------|
| E43823 | VENT GAS COLLECTION HEADER |
| E43833 | CAUSE AND EFFECT MATRIX |

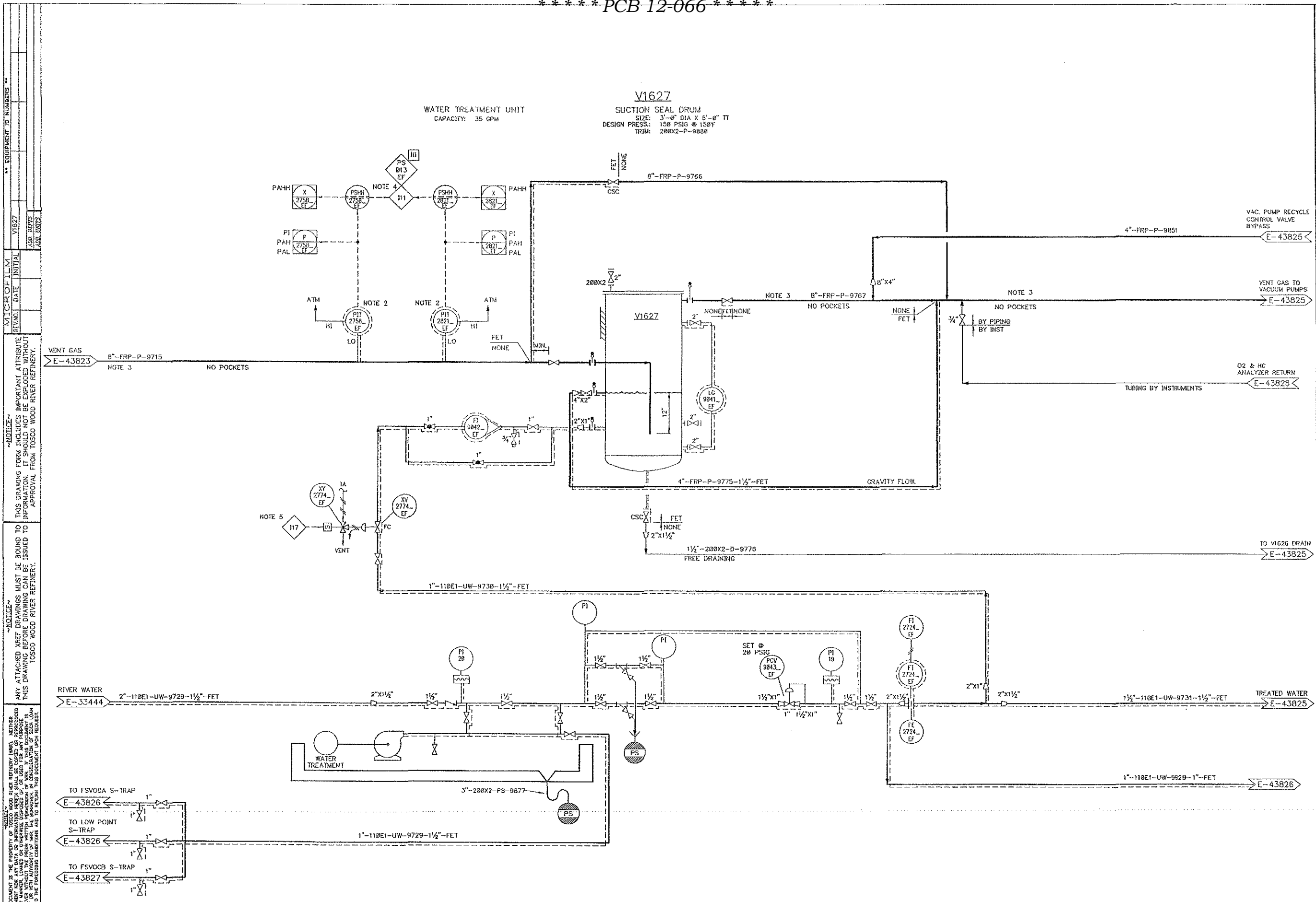
CAD DRAWING DO NOT REVISE MANUALLY

| ACCT. NO. | DATE | REVISION | NO. | DR. | CK. | APP. | FINAL APP. |
|-----------|---------|----------------------------|-----|-----|-----|---------|------------|
| 710185 | 2/27/94 | ORIGINAL | 0 | VB | RAK | WSH | DCB |
| 733339 | 10/99 | ADDED REFERENCE TO PS013EF | 3 | LAM | | LAM | |
| 4510411 | 06/00 | REVISED TO DATE | 4 | WIL | | OAK | |
| A22C | 08/09 | AS BUILT W/TP CORE OS01 | 5 | FLR | BJD | CTB/RRH | |

| | | |
|----------------------|---------------------|----------------------------|
| WOOD RIVER, ILLINOIS | Wood River Refinery | MASTER DRAWING YES/NO: YES |
| ENVIRONMENTAL OPS | GENERAL | PLOT SCALE: 1=1 |
| SCALE: NONE | ENVIRONMENTAL OPS | SHEET 1 OF 1 |
| REVISION: 15 | GENERAL | REV: E 43816 |

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NOTICE: THIS DRAWING FORM INCLUDES IMPORTANT ATTRIBUTES INFORMATION. IT SHOULD NOT BE EXPLODED WITHOUT APPROVAL FROM WOOD RIVER REFINERY.



- NOTES:**
- FOR GENERAL NOTES, LEGEND AND SYMBOLS, SEE DRAWING NUMBERS E-38482 THROUGH E-38485 AND E-35520/E-35522.
 - REDUNDANT TRANSMITTERS HAVE BEEN PROVIDED FOR MAINTENANCE AND TESTING. TRANSMITTERS ARE PROVIDED WITH SYSTEM START-UP TIMERS IN INTERLOCK.
 - ABSOLUTELY NO WELDING OR ANY OTHER CUTTING PROCEDURE WHICH COULD GENERATE HOT SPARKS OR INTERNAL SPARKING (HOT TAPS, FOR EXAMPLE) ARE PERMITTED ON VENT GAS PIPING WHILE IN SERVICE OR BEFORE IT IS CLEARED.
 - INTERLOCK I11 IS FOR E.S.D. REFER TO NOTE 4 ON DRAWING E-43823 E.S.D. DESCRIPTION.
 - INTERLOCK I17 WILL:
 - CLOSE BLOCK VALVE WHEN BOTH VACUUM PUMPS STOP. BLOCK VALVE WILL OPEN WHENEVER ANY ONE VACUUM PUMP STARTS.
 - FOR OTHER INTERLOCK FUNCTIONS BY I17, REFER TO NOTE 11 ON DRAWING E-43825.
- PS 013 EF EFFLUENT TREATMENT VENT CONTROL PROTECTIVE INSTRUMENT SYSTEM.

MICROFILM INITIAL DATE
 VENT GAS E-43823
 RIVER WATER E-33444
 TREATED WATER E-43825
 TO FSVOCA S-TRAP E-43826
 TO LOW POINT S-TRAP E-43826
 TO FSVOCB S-TRAP E-43827
 TO V1626 DRAIN E-43825
 VAC. PUMP RECYCLE CONTROL VALVE BYPASS E-43825
 VENT GAS TO VACUUM PUMPS E-43825
 O2 & HC ANALYZER RETURN E-43826
 TUBING BY INSTRUMENTS E-43826

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REFERENCE DRAWINGS

| E-43833 | CAUSE AND EFFECT MATRIX |
|---------|-------------------------|
| | |
| | |
| | |

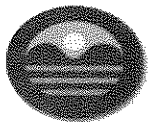
CAD DRAWING DO NOT REVISE MANUALLY

| ACCT. NO. | DATE | REVISION | NO. | DR. | CK. | APP. | FINAL APP. |
|-----------|---------|--|-----|-----|-----|------|------------|
| 710185 | 01/85 | ORIGINAL | 0 | VR | RAK | OCB | |
| 1PHA01 | 09/95 | PIS UPDATE | 1 | VF | MLH | | |
| | 03/97 | AS BUILT FOR S-TRAP PROJECT | 2 | SAV | | SAG | |
| 4510411 | 04/2001 | ADDED STRAINERS AND UPDATED THE BORDER | 3 | AJN | | DAK | |

Tosco Wood River Refinery

WOOD RIVER, IL
 PIPING AND INSTRUMENT DIAGRAM
 EFFIRTG VENT CONTROL SYSTEM
 SUCTION SEAL DRUM & WATER TREATMENT UNIT
 DEPT-ENVR OPER
 EFF TRTNG

M. W. KELLOGG
 WOOD RIVER, IL
 PLOT SCALE: 1=1
 SCALE: NONE
 SHEET 11 OF 11 REV.
 E 43824 13



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

PAT QUINN, GOVERNOR

Technical Recommendation for Tax Certification Approval

Date: November 18, 2011
To: Robb Layman
From: Edwin C. Bakowski
Subject: WRB Refining, LLC. TC-10-10-14AV

This Agency received a request on October 14, 2010 from WRB Refining, 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:

VOC Flare Line Heat Trace Project which consisted of installing permanent insulation and heat tracing on the vapor lines from the corrugated Plate Interceptor (CPI) and Dissolved Nitrogen Flotation (DNF) to be traced and insulated section of the VOC flare which reduces VOC emissions. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 900 S. Central Avenue, Roxana, Madison County
The property identification number is 19-1-08-35-00-000-001

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.

FEM:jws

Exhibit B