

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Sulfur Removal from Coker LPG)	
)	
)	PCB 14-
)	(Tax Certification - Air)
PARCEL NUMBER)	
19-1-08-35-00-000-001 or portion thereof)	

NOTICE

TO: [Electronic filing]
 John Therriault, 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: December 6, 2013

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

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

WRB REFINING, LLC)	
Sulfur Removal from Coker LPG)	
)	
)	PCB 14-
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PARCEL NUMBER)	
19-1-08-35-00-000-001 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: December 6, 2013

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Sulfur Removal from Coker LPG)	
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19-1-08-35-00-000-001 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]**. A revised application containing supplemental information for the project was submitted to the Illinois EPA on or about February 8, 2013. **[Exhibit B]**.

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 consists of a project implemented to remove sulfur from the refinery's Coker liquefied petroleum gas ("LPG") stream, which includes a variety of sulfur-related compounds, such as hydrogen sulfide, mercaptan sulfur and carbonyl sulfide. As described in the original and revised application materials, the LPG occurs "naturally" in crude oil, consisting of "propane, propylene, butane, isobutene, and butylenes," and is produced at various processes at the refinery, including the LPG product stream from the new Coker Unit. *See*, Exhibit B, page 2 at Section D. The LPG product stream from the Coker Unit is used for blending with gasoline and is subject to extensive federal fuel and consumer product standards. In particular, USEPA has adopted regulations under the Clean Air Act governing the content requirements for sulfur in gasoline, including the 0.0-500.0 parts per million by weight standard set forth at 40 CFR § 80.45, as well as "substantially similar" requirements established in specifications by the American Society for Testing and Materials ("ASTM"). *Id.*, page 3 at Additional Information.

5. In order for the refinery to blend the LPG into gasoline and comply with the aforementioned fuel content requirements, the content of sulfur must be reduced in the Coker LPG stream. *See*, Exhibit B, page 2 and 3 at Section D. The Sulfur Removal from the Coker LPG project that is the subject of this request involved the construction and installation of the Coker LPG Amine Treater, the Merox Unit and other related appurtenances (i.e., "such as amine supply and return piping, and caustic supply and export facilities"), which are described in detail in the original application. *See*, Exhibit A, Attachment at Section C. The installation of these systems and/or devices enables the refinery to remove sulfur compounds from the LPG product stream that would otherwise be emitted as contaminants at the point of product use, and therefore prevents or reduces air pollution.

6. 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.”

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

8. Based on information in the application and the primary purpose of the Sulfur Removal from the Coker LPG project to prevent or reduce air pollution, it is the Illinois EPA’s engineering judgment that the project’s systems and/or devices and their related appurtenances 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 C]**. It can be noted that the Illinois EPA’s evaluation is in keeping with prior recommendations, and subsequent Board action relating to the same, that involved analogous requests for tax certification.¹

¹ See, *Marathon Ashland Petroleum, LLC v. Illinois EPA*, PCB No. 07-56 (order granting tax certification, dated January 26, 2007, for Gasoline Desulfurization Unit); *Marathon Ashland Petroleum, LLC v. Illinois EPA*, PCB No. 06-108 (order granting tax certification, dated January 5, 2006, for LPG Merox Unit).

9. Because the information in the application demonstrates that the Sulfur Removal from the Coker LPG project satisfies the aforementioned statutory and regulatory 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: December 6, 2013

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 6th day of December, 2013, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

John Therriault, 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 (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

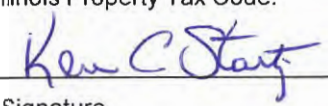
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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 WRB Refining LLC			
	Person Authorized to Receive Certification Michael Kemp		Person to Contact for Additional Details Gordon Terhune	
	Street Address 404 Phillips Building		Street Address 900 S. Central Ave., P.O. Box 76	
	Municipality, State & Zip Code Bartlesville, OK 74004		Municipality, State & Zip Code Roxana, IL 62084	
	Telephone Number (918) 661-9055		Telephone Number (618) 255-2876	
	Location of Facility Quarter Section	Township	Range	Municipality Township
	Street Address 900 S. Central Ave.		County Madison	Book Number
	Property Identification Number		Parcel Number 19-1-08-35-00-000-001	
	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. 06050052		Date Issued 08/05/08		
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03		
Sec. C MANUFACTURING PROCESS	Describe Unit Process See Sulfur Removal from Coker LPG Attachment			
	Materials Used in Process LPG, Diethanol Amine (DEA), MEROX Catalyst (UOP), 50 baume Caustic, Air,			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Sulfur Removal from Coker LPG Attachment			

Exhibit A

Sec. E	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE	
	Contaminant or Pollutant			
	Hydrogen Sulfide (H2S)	H2S	Converted to elemental sulfur & sold	
	Mercaptan Sulfur (RSH)	disulfide	Converted to elemental sulfur & sold	
	Carbonyl Sulfide (COS)	COS	Converted to elemental sulfur & sold	
	(2) Point(s) of Waste Water Discharge			
Plans and Specifications Attached				
		Yes <input type="checkbox"/>	No <input checked="" 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 <u>04/01/11</u> status of installation on date of application <u>80%</u>			
(5)	a. TOTAL INSTALLED COST	\$ 105,729,679.00		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,050,000.00		
	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.			
	 Signature	<u>DIRECTOR - PTRRC</u> Title		
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: Sulfur Removal from Coker LPG

Section C – Manufacturing Process

Process Description:

The Coker liquefied petroleum gas (LPG) fraction contains propane, propylene, isobutane, normal butane, butylenes, hydrogen sulfide (H₂S) and other sulfur compounds such as mercaptans (RSH) and carbonyl sulfide. The H₂S and the other sulfur compounds must be removed from the LPG prior to product sale to prevent the emission of sulfur oxide (SO_x) pollutants to the atmosphere.

The H₂S is removed from the Coker LPG fraction by contacting the liquid hydrocarbon with lean diethanolamine (DEA). The H₂S is extracted from the LPG fraction by the DEA. The H₂S laden "Rich DEA" is withdrawn and routed to the Sulfur Recovery Units where the H₂S is recovered and converted to elemental sulfur and sold as a low valued product. Lean DEA is returned to the Coker LPG-Amine Treater from the Sulfur Recovery Units.

After the LPG-Amine Treater, the Coker liquefied petroleum gas (LPG) is routed to the Merox Unit which removes residual H₂S, mercaptans, and carbonyl sulfide. In this process, the Coker LPG is first washed with a weak caustic solution to remove any residual H₂S that might remain. The residual H₂S in the LPG stream reacts with the weak caustic (sodium hydroxide, NaOH) and remains in the aqueous stream. This spent caustic stream is sent to the Wood River Refinery Waste Water Treatment Plant for treatment.

The LPG stream is then mixed with a combination of Merox catalyst (proprietary catalyst owned by UOP) and 50 baume caustic solution to convert the mercaptans to disulfide oil. The disulfide oil is then extracted by a naphtha wash and routed to the Coker Naphtha Hydrotreater to remove the sulfur.

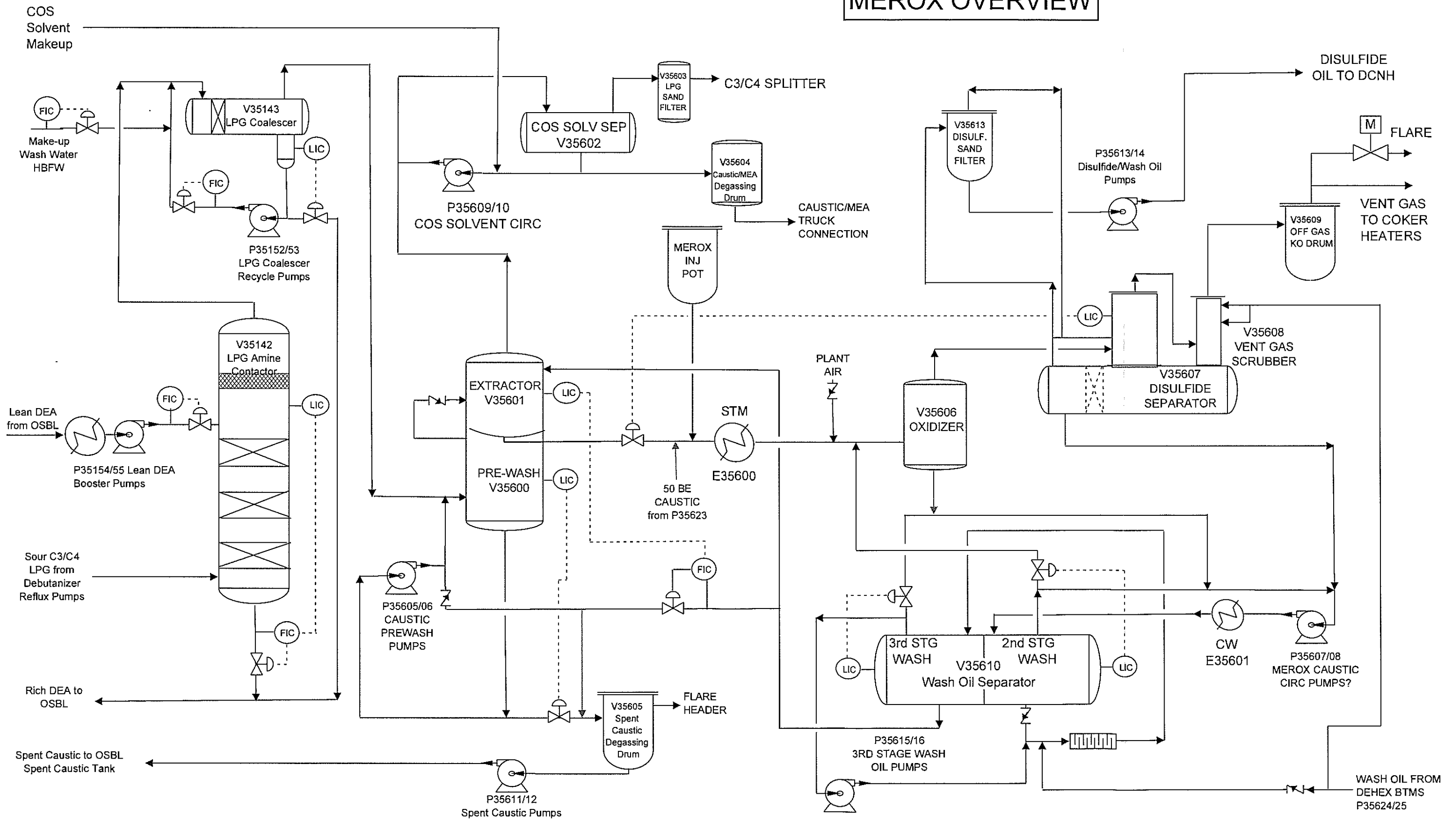
In the last step in this process, the LPG is contacted with a mixture of 20 baume caustic and monoethanolamine (MEA) to remove carbonyl sulfide (COS) from the LPG stream.

Section D – Pollution Control Facility Description

If the emission of SO_x pollution was not a concern, the Coker liquefied petroleum gas (LPG) fraction could be blended directly with other LPG components and sold as a high valued product. However, SO_x pollution is a significant concern and thus the Wood River Refinery installed the Coker LPG sulfur removal equipment to remove sulfur from coker LPG so that this material could be consumed without the emission of SO_x pollution. The Coker LPG Amine Treater and Merox Unit were installed for the sole purpose of reducing the total sulfur (H₂S, mercaptans, carbonyl sulfide) in the Coker LPG stream so that the LPG can be used by LPG customers without emitting sulfur oxide (SO_x) pollutants to the atmosphere.

The sulfur recovered by this pollution control facility does generate some revenue for the Wood River Refinery, but the costs to operate the pollution control facility are greater than this revenue and thus this pollution control facility results in no net income for the Wood River Refinery

MEROX OVERVIEW





Wood River Refinery
P. O. Box 76
900 South Central Avenue
Roxana, Illinois 62084

Michael Bechtol
Director - Environmental

February 8, 2013

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Edwin C. Bakowski, P.E.
Manager, Permit Section
Illinois Environmental Protection Agency
Division of Air Pollution Control – MC #11
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276

Re: Supplement to Application for Certification of Pollution Control Facility
Certification of Sulfur Removal from Coker LPG
WRB Refining LLC (Facility I.D. No. 119090AAA)
900 S. Central Avenue, Roxana, Illinois
Parcel No. 19-1-08-35-00-000-001

Dear Mr. Bakowski:

On or about October 11, 2010, WRB Refining LLC ("Refinery") submitted an application for certification of the Refinery's Sulfur Removal from Coker LPG project as a pollution control facility. The Refinery is submitting the enclosed information to further supplement the pending application. The Refinery requests, based on the information submitted in the application and this supplement, that the Illinois Environmental Protection Agency recommend to the Illinois Pollution Control Board that the Sulfur Removal from Coker LPG project be certified as a pollution control facility.

If you have any questions or comments, please contact me at (618) 255-2418 or via e-mail at mike.d.bechtoll@p66.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Bechtol", written over a horizontal line.

Mike Bechtol
Director, Environmental

Attachment

cc: Michael Kemp

Exhibit B

**Supplement to Attachment for Application for
Certification of Sulfur Removal from Coker LPG**

Section D - Pollution Control Facility Description

The following information regarding the Sulfur Removal from Coker LPG ("Merox Unit") Project supplements and clarifies the process by which H₂S and mercaptans are removed from LPG (including butane) product at the new Coker Unit in order to meet federal fuel and consumer product standards.

As noted in the Application for Certification of the Sulfur Removal from Coker LPG Project ("Application"), the following list of equipment/components are included in this Application as part of the pollution control facility:

- Coker LPG Amine Treater;
- Merox Unit; and
- Other ancillary components and appurtenances, such as amine supply and return piping, and caustic supply and export facilities.

The Merox Unit Project is discussed in detail in the Attachment to the Application for Certification. As noted above, this supplemental information is intended to either clarify or update the information provided in the Application. As discussed in the Application, the Merox Unit is designed to remove H₂S and mercaptan sulfur from the LPG product stream from the new Coker Unit at the Refinery. LPG occurs naturally in crude oil and is produced in various processes at the Refinery. LPG includes propane, propylene, butane, isobutene, and butylenes, as well as H₂S and mercaptans. Certain portions of the LPG, including butane, can be blended into gasoline. However, in order to meet federal fuel and consumer products standards, the Refinery has to decrease the sulfur in the gasoline that it produces. To do so, the Refinery installed the Coker LPG Amine Treater and Merox Unit for the sole purpose of reducing sulfur in the Coker LPG stream, which in turn, significantly reduces sulfur oxide emissions by LPG and gasoline customers.

As noted above, the H₂S and other sulfur compounds must be removed from the LPG prior to product sale in order to reduce emissions of SO₂ to the atmosphere. The H₂S is removed by the Coker LPG Amine Treater, where the LPG is contacted with DEA, which extracts the H₂S. The H₂S containing DEA is then routed to the Sulfur Recovery Units, where it is converted to elemental sulfur.

Once the LPG has been treated in the Coker LPG Amine Treater, it is routed to the Merox Unit, where any residual H₂S and mercaptans are removed by washing the LPG with a caustic solution. To minimize caustic consumption, the caustic stream is regenerated in the Merox Unit, with the ancillary equipment described in the Application.

**Supplement to Attachment for Application for
Certification of Sulfur Removal from Coker LPG**

After processing in the Merox Unit, the Coker LPG has a lower sulfur content and can be blended with other product streams to be sold as a high valued product. As described above, the process to remove H₂S and other sulfur containing compounds from the Coker LPG was implemented to solely produce low sulfur LPG to blend into its gasoline. The reduction in sulfur content of the LPG is required in order for the Refinery to meet federal fuel and consumer product standards. As described above, the primary function of the Coker LPG amine treater, Merox Unit, and ancilliary equipment is to reduce air pollution by reducing SO₂ emissions.

Additional Information

A. Federal Standards

Refineries are required to utilize complex emissions models to calculate emissions from reformulated gasoline. Based on these requirements, USEPA has established specifications for reformulated gasoline, which include a limit on sulfur levels in the gasoline. Section 80.45(f), as applicable, states that the acceptable range for sulfur is 0.0 - 500.0 parts per million by weight for reformulated gasoline. 40 C.F.R. § 80.45(f). Accordingly, the reformulated gasoline produced by WRR must meet the applicable sulfur content requirements.

In addition, USEPA requires gasoline to meet the “substantially similar” requirement. Section 211(f) (1) (A) of the Clean Air Act prohibits fuel or fuel additive manufacturers from first introducing into commerce, or increasing the concentration in use of, any fuel for general use in light-duty motor vehicles which is not substantially similar to that utilized in the certification of motor vehicles or engines under section 206 of the Act. 42 U.S.C. § 7545 (f) (1). USEPA has defined “substantially similar” to include the following requirement:

The fuel must possess, at the time of manufacture, all of the physical and chemical characteristics of an unleaded gasoline as specified in ASTM Standard D 4814-88 for at least one of the Seasonal and Geographical Volatility Classes specified in the standard.

Thus, the Refinery has established the amount of butane (having been treated in the Merox Unit) that can be added to gasoline at the Refinery based on the level that is required to meet ASTM specifications.

B. Operation Costs

As stated in the Application, the H₂S removed from the Coker LPG stream is converted into elemental sulfur and sold as a low value product. The sale of elemental sulfur does not generate any profit for the Refinery because the costs to operate the Coker LPG Amine Treater and Merox Unit exceed the income generated from the sale of the elemental sulfur. Typical new operating costs for the Coker LPG Amine Treatment and Merox Unit include a portion of a full time equivalent (FTE) for an operator dedicated to

**Supplement to Attachment for Application for
Certification of Sulfur Removal from Coker LPG**

operating the unit, steam used to recover H₂S from amine, caustic purchases and disposal for Merox treatment, catalyst used in the Merox, and electrical power to operate equipment.



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: December 6, 2013

To: Robb Layman, Assistant Counsel

From: Jim Ross, Division Manager

Subject: WRB Refining, LLC, **TC-10-14-10B**

The Illinois EPA 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. A revised application containing additional justification and supporting materials was received from the company on February 8, 2013. In consultation with my staff, I approve the following recommendation:

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

Sulfur Recovery from the Coker LPG, which removes sulfur compounds from liquid petroleum gas produced by the refinery and therefore prevents emissions of sulfur oxides that would otherwise be caused in the use or consumption of the resulting LPG product. Because the primary purpose of this system is to reduce or prevent air pollution, it can be certified as a pollution control facility.

This facility is located at 900 South Central Avenue, Roxana
The property identification number is Part of 19-1-08-35-00-000-001

Based on the information included in this submittal, it is the Division of Air Pollution Control's engineering judgment 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 is therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is the Illinois EPA's recommendation that the Board issue the requested tax certification for this facility.

Exhibit C