

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

WRB REFINING, LLC )  
Mobile Source Air Toxics Phase II, )  
Benzene Reduction Unit )  
)  
)  
)  
)  
PARCEL NUMBER )  
19-1-08-35-00-000-001 or portion thereof )

PCB 14-  
(Tax Certification - Air)

**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	)	
Mobile Source Air Toxics Phase II,	)	
Benzene Reduction Unit	)	
	)	
	)	PCB 14-
	)	(Tax Certification - Air)
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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 1021 North Grand Avenue East  
 P.O. Box 19276  
 Springfield, Illinois 62794-9276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

WRB REFINING, LLC	)	
Mobile Source Air Toxics Phase II,	)	
Benzene Reduction Unit	)	
	)	
	)	PCB 13-
	)	(Tax Certification - Air)
PARCEL NUMBER	)	
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 involves a Mobile Source Air Toxics Phase II project, which resulted in the construction and installation of a new Benzene Reduction Unit by WRB at the Wood River refinery. According to the application, the Benzene Reduction Unit and associated process equipment was installed to comply with federal Mobile Source Air Toxics requirements promulgated at 40 CFR Part 80 (Regulations of Fuels and Fuel Additives) that became effective February 26, 2007. *See*, Exhibit B, page 3 at Additional Information. The application states that these requirements imposed a compliance deadline of January 1, 2011, for the refinery to meet an annual average gasoline benzene concentration of 0.62 volume percent. *Id.* Benzene is a hazardous air pollutant that is produced in gasoline feedstock in refinery operations.

5. In order to comply with the recent air toxic requirements for mobile sources, the refinery opted to construct the Benzene Reduction Unit, which is designed “to remove benzene from the heavy reformate stream” produced by the refinery’s Catalytic Reformer Unit. *Id.*, page 3 at Section D. The project employs a separation approach to benzene removal, which fractionates and separates the benzene from the stream produced by the reformer unit, in contrast to tailoring the gasoline feed leading to the unit earlier in the process. *Id.* The Benzene Reduction Unit and associated process equipment, which includes a fractionating column (also referred to as a “Reformate Splitter”) and other appurtenances (i.e., pumps, heat exchangers, piping and instrumentation) process the reformate stream to produce the same high octane

component that is blended into gasoline, albeit with benzene concentrations below applicable requirements. *Id.* These systems and/or devices achieve the necessary reduction in the benzene content of gasoline, as required by recent federal regulations governing motor fuels and fuel additives. In doing so, the Mobile Source Air Toxics Phase II project acts to remove benzene compounds from the gasoline pool 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 Mobile Source Air Toxics Phase II project to prevent or reduce air pollution, it is the Illinois EPA’s engineering judgment that the project’s addition of the new Benzene Reduction Unit, other process equipment and 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]**.

9. Because the information in the application demonstrates that the Mobile Source Air Toxics Phase II 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 6<sup>th</sup> 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

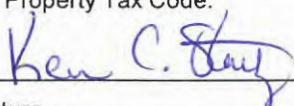
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

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. IL000205		Date Issued 04/14/04	Expiration Date 04/14/09	
Air Pollution Control Construction Permit No. 09070028		Date Issued 04/08/09		
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process See EPA Mobile Source Air Toxics Compliance Benzene Reduction Project attachment.			
	Materials Used in Process Reformate (a high octane gasoline blending component)			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See EPA Mobile Source Air Toxics Compliance Benzene Reduction Project attachment.			



Sec. E	(1) Nature of Contaminants or Pollutants			
	IS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	CONTAM	Benzene Vapors	Benzene	Recovered and sold for chemicals production
	POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(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>12/08/10</u> status of installation on date of application <u>100%</u>		
ACCOUNTING DATA		(5) a.	TOTAL INSTALLED COST	\$ 90,000,000.00
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,800,000.00
		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>	
Signature		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.			
	INSTRUCTIONS	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: EPA Mobile Source Air Toxics Compliance Benzene Reduction Project

Section C – Manufacturing Process

Describe Unit Process

Reformate is a high octane gasoline blending component produced in the refinery. Reformate by its nature contains aromatics including benzene. Benzene is considered a Hazardous Air Pollutant. Prior to this project, one of the reformate streams produced at the Wood River Refinery was blended directly into the high octane gasoline product. This reformate stream contains benzene and blending this stream directly into gasoline increased the benzene content of gasoline and thus increased benzene emissions to atmosphere. This project was completed in order to reduce benzene emissions to atmosphere by reducing the benzene content in the gasoline product.

Section D – Pollution Control Facility Description

The Wood River Refinery implemented the Benzene Reduction Project solely to reduce emissions of benzene to the atmosphere. This pollution control facility allows Wood River to reduce the benzene content of finished gasoline to below 0.62% by volume as of January 1, 2011 as required by the recently approved Mobile Source Air Toxics Rule.

To reduce emissions of benzene, the Wood River Refinery installed a new distillation column (the Reformate Splitter) and expanded the capacity of the existing Benzene Extraction Unit. The new Reformate Splitter is built to process all of the Reformate produced by the Wood River Refinery so that reformate is no longer blended directly into gasoline. A Process Flow Diagram of the Reformate Splitter is attached.

The Reformate stream is heated and routed to the new Reformate Splitter where the Reformate stream is fractionated into four product streams: (1) a pentanes stream for gasoline blending, (2) a high benzene content stream that is routed to the Benzene Extraction Unit, and (3 and 4) two nearly benzene free streams for gasoline blending.

This project also modifies the Benzene Extraction Unit to accommodate the increased feed from the new Reformate Splitter column. The recovered benzene is sent to chemical sales.

The benzene 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.



**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  
EPA Mobile Source Air Toxics Compliance Benzene Reduction Project  
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 EPA Mobile Source Air Toxics Compliance Benzene Reduction Project (“benzene reduction 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 benzene reduction 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](mailto: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 EPA Mobile Source Air Toxics Compliance Benzene Reduction Project**

**Section D – Pollution Control Facility Description**

The following information regarding the benzene reduction project supplements and clarifies the process by which the benzene concentration in the Refinery's gasoline is reduced in order to meet federal requirements.

As noted in the Application for Certification of the EPA Mobile Source Air Toxics Compliance Benzene Reduction Project ("Application"), the following list of equipment/components are included in this application as part of the pollution control facility:

- A new fractionation column, referred to in the Application as the Reformate Splitter;
- The Benzene Extraction Unit (BEU), which was expanded to increase capacity in order to handle the heavy reformate stream; and
- Other ancillary components and appurtenances such as pumps, heat exchangers, piping, and instrumentation.

The Benzene Reduction Project is discussed in detail in the Attachment to the Application. As noted above, this supplemental information is intended to either clarify or update the information provided in the Application. As discussed in the Application, prior to implementation of this project, the heavy reformate gasoline stream produced by the Refinery's catalytic reformer unit was blended directly into gasoline, producing a high octane gasoline product. By its nature, the reformate gasoline streams contain benzene, and thus, since the heavy reformate stream is blended into the gasoline, gasoline produced at WRR contains a small amount of benzene.

As noted above, the heavy reformate is a high octane gasoline stream. Although the heavy reformate stream is high in octane, the blending of this heavy reformate into the gasoline pool resulted in a gasoline pool with an average benzene content of 1.1 vol%. The Benzene Reduction Unit (BRU) was built and commissioned to remove benzene from the heavy reformate. This large fractionation column fractionates and separates benzene from the heavy reformate stream. The benzene removed from the heavy reformate in the BRU is further processed in a second, pre-existing, unit called the BEU, which was expanded during this project to handle increased capacity. After processing in the BEU, the remaining heavy reformate, which is now low in benzene content and is a lower production volume, is blended into gasoline as a high octane component, as before. Except that now, after the benzene removal from the heavy reformate stream, the benzene concentration in WRR's gasoline is below 0.62 vol%, which meets the recently adopted federal fuel requirements.

If the Refinery had not installed the BRU, benzene concentrations in the gasoline product would have remained at an average of 1.1 vol%, well above the federal standard. Thus,

**Supplement to Attachment for Application for Certification  
of EPA Mobile Source Air Toxics Compliance Benzene Reduction Project**

the equipment described in the Application and this supplement was installed for the sole purpose of reducing benzene in WRR's gasoline pool.

The primary function of the BRU is to reduce the amounts of benzene entering the environment by heating, fractionating, and ultimately separating benzene from the heavy reformat stream, which removes the benzene from the gasoline produced at WRR. As such, it is part of a system and method used for the purpose of reducing benzene air pollution from motor fuels. Thus, the BRU's primary purpose is the elimination of air pollution.

**Additional Information**

A. Federal Standards

According to USEPA, air toxics emitted by motor vehicles and other moving sources (called "mobile source air toxics," or MSATs) contribute significantly to the nationwide risk from breathing outdoor air toxics. USEPA adopted a rule to significantly lower emissions of benzene and the other air toxics in three ways: (1) by lowering benzene content in gasoline; (2) by reducing exhaust emissions from passenger vehicles operated at cold temperatures (under 75 degrees); and (3) by reducing emissions that evaporate from, and permeate through, portable fuel containers.

In order to meet the federal MSATs standard requiring a reduction in the benzene concentration in gasoline, WRR installed the BRU. The federal requirement at 40 C.F.R. § 80.1230 states, in relevant part:

(a) *Annual average benzene standard*

- (1) Except as specified in paragraph (c) of this section, a refinery's or importer's average gasoline benzene concentration in any annual averaging period shall not exceed 0.62 volume percent.

\*\*\*

- (3) The annual averaging period for achieving compliance with the requirement of paragraphs (a)(1) of this section is January 1 through December 31 of each calendar year beginning January 1, 2011, or beginning January 1, 2015 for small refiners approved under §80.1340.

**Supplement to Attachment for Application for Certification  
of EPA Mobile Source Air Toxics Compliance Benzene Reduction Project**

(b) *Maximum average benzene standard*

- (1) A refinery's or importer's maximum average gasoline benzene concentration in any averaging period shall not exceed 1.30 volume percent.

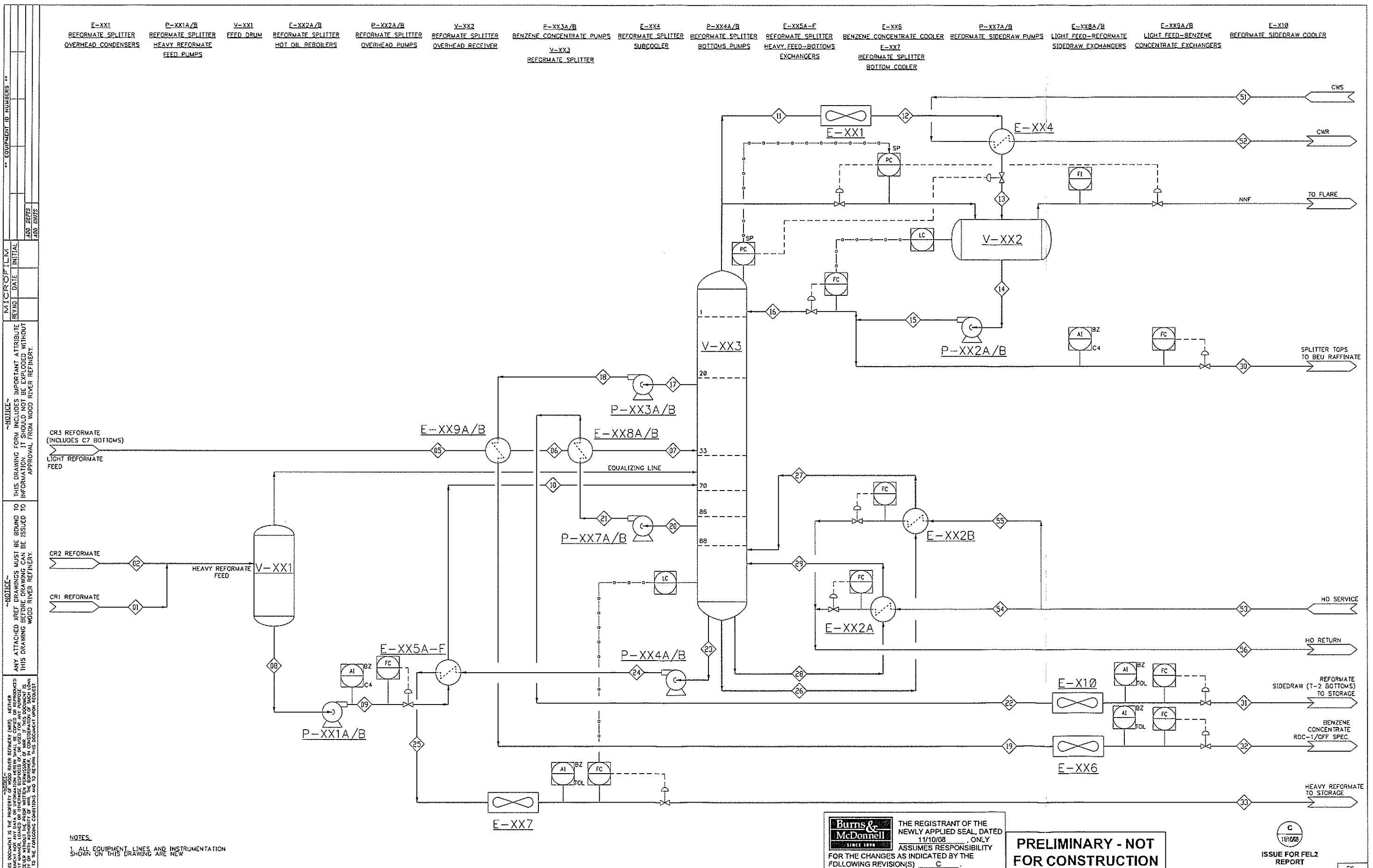
\*\*\*

- (3) The averaging period for achieving compliance with the requirement of paragraph (b)(1) of this section is July 1, 2012 through December 31, 2013 and each calendar year thereafter, or July 1, 2016 through December 31, 2017, and each calendar year thereafter for small refiners approved under §80.1340.

In order for WRR to comply with the above-referenced benzene standards, benzene must be removed from the heavy reformat stream. WRR evaluated the most efficient manner in which to achieve the federal standards and determined that installation of the BRU, as described in the Application and this supplement was the best option for the facility.

B. Operation Costs

As stated in the Application and referenced above, the benzene removed from the heavy reformat stream is sold as a product used as a chemical feed stock, which ultimately is not burned as gasoline. The sale of benzene generated by this project does not generate profit for WRR because the costs to operate the BRU exceed the income from the sale of this additional benzene. Additional costs to operate the BRU include a portion of a full time equivalent (FTE) operator to operate the unit, additional steam to operate the distilling column used in the BRU, and electricity used to power the BRU.



MICROFILM  
 REV. NO. DATE INITIAL  
 ADD. DEPTS.  
 ADD. UNITS

~NOTICE~  
 ANY ATTACHED XREF DRAWINGS MUST BE BOUND TO THIS DRAWING FORM INCLUDES IMPORTANT ATTRIBUTE INFORMATION. IT SHOULD NOT BE EXPLODED WITHOUT APPROVAL FROM WOOD RIVER REFINERY.  
 ~NOTICE~  
 THIS DRAWING FORM INCLUDES IMPORTANT ATTRIBUTE INFORMATION. IT SHOULD NOT BE EXPLODED WITHOUT APPROVAL FROM WOOD RIVER REFINERY.

THIS DOCUMENT IS THE PROPERTY OF WOOD RIVER REFINERY (WR). NEITHER THIS DOCUMENT NOR ANY DATA OR INFORMATION HEREIN SHALL BE COPIED, OR REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF WR. IF THIS DOCUMENT IS LOANED TO OR WITHHOLDEN BY ANOTHER PARTY, THE BORROWER IN CONSIDERATION OF SUCH LOAN AGREES TO THE FOLLOWING CONDITIONS AND TO RETURN THIS DOCUMENT WITHIN 30 DAYS.

NOTES:  
 1. ALL EQUIPMENT, LINES AND INSTRUMENTATION SHOWN ON THIS DRAWING ARE NEW

**Burns & McDonnell**  
 THE REGISTRANT OF THE NEWLY APPLIED SEAL, DATED 11/10/08, ONLY ASSUMES RESPONSIBILITY FOR THE CHANGES AS INDICATED BY THE FOLLOWING REVISION(S) C

**PRELIMINARY - NOT FOR CONSTRUCTION**

C  
 11/10/08  
 ISSUE FOR FEL2 REPORT

— REFERENCE DRAWINGS —

\*CAD DRAWING DO NOT REVISE MANUALLY\*

FINAL APP. SELECT HAND SIGNATURE  
 WOOD RIVER, ILLINOIS

Wood River Refinery

MASTER DRAWING YES/NO  
 PLOT SCALE: 1=1  
 SCALE: NONE  
 SHEET 1 OF 1 REV

ACCT. NO.	DATE	REVISION	NO.	DR.	CK.	APP.	SELECT HAND SIGNATURE

REFORMATE SPLITTER PROCESS FLOW DIAGRAM



## 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:

Mobile Source Air Toxics Phase II, Benzene Reduction Unit, which removes benzene from the heavy reformat that is produced by the Catalytic Reformer Unit and blended to produce high octane gasoline at the refinery, and therefore prevents emissions of volatile organic materials that would otherwise be caused in the use or consumption of the resulting fuel 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