

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Zenith Energy Terminals Joliet Holdings, LLC)
(Property Identification Number) PCB No. 20-
07-29-304-004-0000) (Tax Certification)
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

P.O. Box 19033


Kathryn Tronsberg Macciocca
c/o Duff and Phelps LLC
2000 Market St, Suite 2700
Philadelphia, PA 19103

Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: September 18, 2020

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

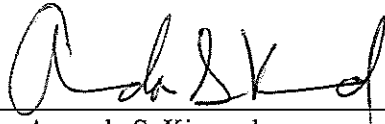
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Zenith Energy Terminals Joliet Holdings, LLC)
(Property Identification Number) PCB No. 20-
07-29-304-004-0000) (Tax Certification)
)

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: September 18, 2020

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Zenith Energy Terminals Joliet Holdings, LLC)
(Property Identification Number) PCB No. 20-
07-29-304-004-0000) (Tax Certification)
)

**RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY**

The Illinois Environmental Protection Agency (“Illinois EPA”) hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board (“Board”), 35 Ill. Adm. Code 125.204.

1. On November 14, 2019, the Illinois EPA received a request Zenith Energy Terminals Joliet Holdings, LLC – Formerly Joliet Bulk, Barge & Rail, LLC (log number TC-142004, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The facility’s address is: Zenith Energy Terminals Joliet Holdings, LLC
1035 W. Laraway Rd.
Joliet, IL 60436

The proposed water pollution control facilities in this request are located in the W ½ of Section 29, T07N, R10E of the 3rd P.M. in Will County, at the above street address and consist of the following:

- Tank secondary structure for six bulk petroleum tanks;
- Stormwater handling and holding treatment systems consisting of six hold ponds with control valves, and three oil/water separators;
- Coatings and cathodic protection systems that utilize sacrificial anodes to mitigate or reduce corrosion of the tanks and piping

These facilities are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or 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.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that a portion of the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that the following portion of the facilities be deemed eligible for tax certification from the Board:

- Tank secondary structure for six bulk petroleum tanks;

- Stormwater handling and holding treatment systems consisting of six hold ponds with control valves, and three oil/water separators;

7. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that a portion of the described facilities may **not** be considered "pollution control facilities", pursuant to 35 Ill. Adm. Code 125.200(a), because this portion of the facilities does not have the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are **not** eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that the following portion of the facilities be denied tax certification from the Board

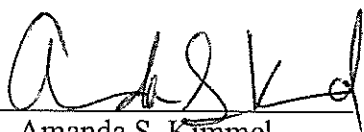
- Coatings and cathodic protection systems that utilize sacrificial anodes to mitigate or reduce corrosion of the tanks and piping

The primary purpose of these facilities is to reduce the cost of maintenance of their piping and tankage, and not pollution control. Accordingly, the Illinois EPA recommends that these portions of the facility be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification for a portion of the facilities and deny the requested tax certification for a portion of the facilities. The applicant has 35 days after the date of service to file a petition with the Board to contest the Illinois EPA's recommendation for the portion of the facilities

where the Illinois EPA is recommending that the tax certification be denied, as discussed above.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: September 18, 2020

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 · (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Memorandum

To: Mike Roubitcheck, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: June 12, 2020

Re: Zenith Energy Terminals Joliet Holdings, LLC – Formerly Joliet Bulk, Barge & Rail, LLC
Recommendations of Tax Certification
Log # TC-142004
Property Identification Number 07-29-304-004-0000

The Bureau of Water received a request on November 14, 2019 from Zenith Energy Terminals Joliet Holdings, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Zenith Energy Terminals Joliet Holdings, LLC
1035 W. Laraway Rd.
Joliet, IL 60436

Joliet Township, in Will County, Illinois

Tank secondary containment structure for six bulk petroleum tanks

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities. The Bureau of Water received a request on November 14, 2019 from Zenith Energy Terminals Joliet Holdings, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

Page 2

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

Zenith Energy Terminals Joliet Holdings, LLC
1035 W. Laraway Rd.
Joliet, IL 60436

Joliet Township, in Will County, Illinois

Stormwater handling and treatment system consisting of six holding ponds with control valves, and three oil/water separators

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

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

Zenith Energy Terminals Joliet Holdings, LLC
1035 W. Laraway Rd.
Joliet, IL 60436

Joliet Township, in Will County, Illinois

coatings and cathodic protection system that utilizes sacrificial anodes to mitigate or reduce corrosion of the tanks and piping

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above listed facilities are not "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section. This determination is based on the following factors(s):

In this case, the term "Pollution Control Facility" is designed, constructed, installed, or operated for the *primary purpose* of eliminating, preventing, or reducing air or water pollution. The primary purpose of the eight bulk liquid storage tanks is to help maintain the tanks and lower maintenance costs.

If you have any questions regarding the above, please contact Mark E. Liska at 217/782-0610.

Attachment

DEL:MEL:TC-142004

cc: Tax Cert File

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

Subject: TC-142004 – Zenith Energy Terminals Joliet Holdings, LLC Page 1 of 1

Reviewed By: Mark E. Liska

Date: 6/12/2020

The Agency received a tax certification for Zenith Energy Terminals Joliet Holdings, LLC (formerly Joliet Bulk, Barge & Rail, LLC) under 35 IAC 125. The tax form will be judged based on definitions in 35 IAC 125.200.

Completed in Q4 2015 for the construction of a tank secondary containment structure which will house the storage tanks containing various petroleum products and prevent the release of leaked or spilled petroleum that may inadvertently pollute or contaminate surface waters. The structure containment structure houses six petroleum tanks with a total capacity of 760,000 barrels of petroleum. The building is designed primarily as a containment structure for the purpose of minimizing exposure of stormwater at the product transfer area where the highest probability of a leak is present.

Also completed in Q4 2015 for the construction of a stormwater handling and treatment system. This system consists of six containment ponds, A-F with control valves, and three oil/water separators located:

1. Between Tanks Containment Pond C,
2. Between the Trench Containment Area and Pond B
3. Between the Tracks Containment and Pond F

Also completed in Q4 2018, the installation of a coatings and cathodic protection system that utilizes sacrificial anodes to mitigate or reduce corrosion of the tanks and piping. While this could have the secondary purpose of minimizing leaks, the main reason for this is to reduce cost of maintenance of their piping and tankage, not for lowering emission.

The Application for Certification form lists the concrete containment structure. The system will be approved for certification, as it has the primary purpose of minimizing contamination of stormwater during loading/unloading and containing any spills which would contaminate stormwater.

Action: Approve 2 Tax Credits, deny 1 Tax Credit.

Illinois Environmental Protection Agency
ATTN: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276

November 13, 2019

RECEIVED
NOV 14 2019

IEPA
BOW/WPC/PERMIT SECTION

Re: Application for Property Tax Treatment for Water Pollution Control Property located at Joliet Bulk, Barge & Rail, LLC in Will County, Illinois

Enclosed please find one application (the "Application") for property tax certification for a Water Pollution Control Facility located at the Joliet Bulk, Barge & Rail, LLC's Joliet Plant (the "Facility"), located in Joliet, Will County, Illinois.

The Application has been prepared pursuant to Illinois Compiled Statutes § 200/11-5, and includes any necessary information and supporting documentation. Submission of this Application is required as a process step in the Illinois Environmental Protection Agency and the Illinois Department of Revenue pollution control certification process for special value treatment of certain assets used in water pollution control capacities at the Facility.

The Application can be summarized as follows:

Description

Coatings and Cathodic Protection System - Terminal Tanks #01-06

Please send one copy of the completed property tax special values treatment certificate to the following address:

**Kathryn Tronsberg Macciocca
do Duff & Phelps, LLC
2000 Market Street, Ste 2700
Philadelphia, PA 19103**



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

RECEIVED
NOV 14 2019

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
 Attention: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

Illinois EPA
 Attention: Al Keller, Permit Section
 Division of Water Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

IEPA
BOWWPC/PERMIT SECTION

I. Applicant Information:

Company Name: <u>Joliet Bulk, Barge & Rail, LLC</u>	Person to Contact
Person Authorized to Receive Certification: <u>Kathryn Tronsberg Macciocca c/o Duff and Phelps LLC</u>	for Additional Details: <u>Kathryn Tronsberg Macciocca c/o Duff and Phelps LLC</u>
Street Address: <u>2000 Market Street, Suite 2700</u>	Street Address: <u>2000 Market Street, Suite 2700</u>
City: <u>Philadelphia</u> State: <u>PA</u>	City: <u>Philadelphia</u> State: <u>PA</u>
Zip: <u>19103</u> Phone: <u>(215) 430-6059</u>	Zip: <u>19103</u> Phone: <u>(215) 430-6059</u>
Email Address: <u>Kathryn.Tronsberg@duffandphelps.com</u>	Email Address: <u>Kathryn.Tronsberg@duffandphelps.com</u>

II. Facility Information:

Facility Location: Quarter Section: W29 Township: 07 Range: 35N-10E
 Municipality: Joliet Township: 07

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1035 Laraway Road City: Joliet
 State: IL Zip Code: 60436 County: Will Book Number: 07-29-E
 Property Index Number: 07-29-304-004-0000

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

Petroleum and Petroleum Products Storage Facility.

Permit Information: Zenith Energy Terminals Joliet

WPC Construction Permit Number: <u>SPCC Plan</u>	Date Issued: <u>08/08/2018</u>
NPDES Permit Number: _____	Date Issued: <u>N/A</u> Exp. Date: <u>N/A</u>
APC Construction Permit Number: <u>N/A</u>	Date Issued: <u>N/A</u>
APC Operating Permit Number: <u>N/A</u>	Date Issued: <u>N/A</u> Exp. Date: <u>N/A</u>

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process:

Zenith Energy Management, LLC's (the "Company's" or "Zenith's") Joliet Bulk, Barge & Rail Terminal (the "Facility") is located in Joliet, Will County, Illinois. The Facility consists of six (6) storage tanks with a total capacity of 760,000 barrels of petroleum products. The Facility's Phase I was completed in 2015. Phase 2 was completed in 2018, inclusive of the Coatings and Cathodic Protection System installed on Tanks #01-06 at the Facility, as detailed below.

Materials Used in the Process:

Petroleum and Petroleum Products

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The Coatings and Cathodic Protection System was installed on Facility Tanks #01-06 to mitigate the corrosion of these Facility petroleum products storage tanks and associated piping, minimizing and/or preventing any resultant leakage or spill of petroleum or petroleum products. Installed protective coatings and/or paints are applied to the storage tanks and their appurtenances to form a barrier against moisture or other corrosive substances. The Facility's Cathodic Protection Systems utilize sacrificial anodes and electrochemical principles to protect the storage tanks and their appurtenances from corrosion. A Process Flow Diagram is not applicable. Influent/Effluent analysis is not applicable.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The Facility installed a Coatings and Cathodic Protection System that utilizes sacrificial anodes and electrochemical principles to mitigate and/or reduce corrosion of the tanks and associated piping, preventing the inadvertent release of petroleum and petroleum products into surface and ground waters of the State of Illinois. The Facility is regulated by the Department of Transportation Pipeline and Hazardous Material Safety Administration ("PHSMA"). The Cathodic Protection System was installed to meet PHSMA regulations. See Environmental Statute below.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

PHSMA regulations include Title 40 Code of Federal Regulation §112.8(c)(4), as stated in the Spill Prevention, Control and Countermeasure Plan ("SPCC"): "Protect completely buried metallic storage tanks installed on or after January 10, 1974 from corrosion by coating or cathodic protection compatible with local soil conditions. You must regularly leak test such completely buried metallic storage tanks". As well as 40 CFR §112.8(c)(5), which states: "Do not use partially buried or bunkered metallic tanks for the storage of oil, unless you protect the buried section of the tank from corrosion. You must protect partially buried and bunkered tanks from corrosion by coating or cathodic protection compatible with local soil conditions." See Attachment A for the relevant sections of the SPCC Plan.

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Leaked and/or Spilled Hazardous Liquid	Leaked and/or Spilled Hazardous Liquid	Discharged if no contamination is present;
	Petroleum	reporting and cleanup procedure commence
		if contaminated.

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached Yes No

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.

Are contaminants (or residues) collected by the control facility? Yes No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status:

Date Installation Completed: Q4 2018

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

The pollution control facility was first placed into service and operated in Q4 2018.

Status of installation on date of application:

Completed.

III. Verification and Signature:

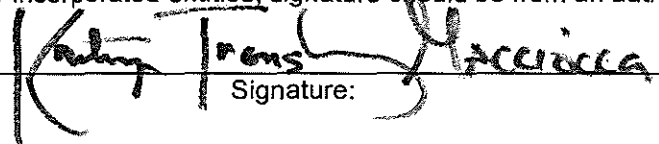
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Kathryn Tronsberg Macciocca
Printed Name:

Director - Property Tax
Title:

For incorporated entities, signature should be from an authorized corporate representative.


Signature:

11-13-19
Date:

Attachment A: SPCC Permit

**ZENITH ENERGY TERMINALS JOLIET
SPILL PREVENTION, CONTROL, &
COUNTERMEASURE PLAN**

Zenith Energy Terminals Joliet Holdings, LLC

1035 West Laraway Rd

Joliet, IL 60436

Original Plan Prepared by:

SWCA Environmental Consultants

3033 North Central Avenue, Suite 145

Phoenix, Arizona 85012

(602) 274-3831

www.swca.com

SWCA Project No. 28221.00

Revised by:

Zenith Energy Terminals Holdings, LLC

3000 Research Forest Drive, Suite 250

The Woodlands, Texas 77381

(281) 292-3008

Initial Plan Date: March 27, 2015

Current Revision Date: August 8, 2018

3.2.2 Buried Tanks

40 CFR §112.8(c)(4): Protect completely buried metallic storage tanks installed on or after January 10, 1974 from corrosion by coating or cathodic protection compatible with local soil conditions. You must regularly leak test such completely buried metallic storage tanks.

40 CFR §112.8(c)(5): Do not use partially buried or bunkered metallic tanks for the storage of oil, unless you protect the buried section of the tank from corrosion. You must protect partially buried and bunkered tanks from corrosion by coating or cathodic protection compatible with local soil conditions.

The Waste Oil Sump is the only partially buried tank onsite and is installed with appropriate cathodic protection to prevent corrosion. The Waste Oil sump; however, is only for temporary storage the event of an emergency.

3.2.3 Integrity Testing

40 CFR §112.8(c)(6): Test or inspect each aboveground container for integrity on a regular schedule, and whenever you make material repairs. You must determine, in accordance with industry standards, the appropriate qualifications for personnel performing tests and inspections, the frequency and type of testing and inspections, which take into account container size, configuration, and design (such as containers that are: shop-built, field-erected, skid-mounted, elevated, equipped with a liner, double-walled, or partially buried). Examples of these integrity tests include, but are not limited to: visual inspection, hydrostatic testing, radiographic testing, ultrasonic testing, acoustic emissions testing, or other systems of non-destructive testing. You must keep comparison records and you must also inspect the container's supports and foundations. In addition, you must frequently inspect the outside of the container for signs of deterioration, discharges, or accumulation of oil inside diked areas. Records of inspections and tests kept under usual and customary business practices satisfy the recordkeeping requirements of this paragraph.

Note: *Since electrical (i.e. transformers), operating, heat transfer, and manufacturing equipment are not bulk storage containers, this requirement is not applicable to those devices and equipment.*

This facility has four field-erected tanks with a volume greater than 30,000 gallons. The integrity testing requirements of all tanks subject to §112.8(c)(6) is shown in Table 4 below:

Table 4 Integrity Testing Requirements

Field Erected Tanks	Required Integrity Testing (typically complies with API Standard 653 unless noted)
Storage Tanks in the Tank Farm	Monthly (or after a repair) visual inspection (see form in Appendix E) of all sides, including the bottom. Internal inspections every 20 years and external inspections every 10 years as specified by API Standard 653.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of September 18, 2020, the attached **NOTICE, APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Kathryn Tronsberg Macciocca
c/o Duff and Phelps LLC
2000 Market St, Suite 2700
Philadelphia, PA 19103

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[Electronic Filing]

Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
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217.782.9143 (TDD)

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