

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

WASTE MANAGEMENT ILLINOIS)
RENEWABLE ENERGY, LLC)
Landfill Gas Fuel Preparation)
)
) PCB 15-
) (Tax Certification - Air)
)
)
PARCEL NUMBER 09-01-100-018)

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*]
Todd Roberts
WM Illinois Renewable Energy, LLC
1001 Fannin, Suite 4000
Houston, Texas 77002

[*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 31, 2014

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**

WASTE MANAGEMENT ILLINOIS)
RENEWABLE ENERGY, LLC)
Landfill Gas Fuel Preparation)
)
) PCB 15-
) (Tax Certification - Air)
)
PARCEL NUMBER 09-01-100-018)

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 31, 2014

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RENEWABLE ENERGY, LLC)
Landfill Gas Fuel Preparation)
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PARCEL NUMBER 09-01-100-018)

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 December 7, 2010, the Illinois EPA received an application from WASTE MANAGEMENT ILLINOIS RENEWABLE ENERGY, LLC, (“Waste Management”) concerning the proposed tax certification of a landfill gas fuel preparation process, as well as related equipment and building, located at its reciprocating internal combustion engine facility at or near the Woodland 2 Landfill in Elgin, Kane County, Illinois. A copy of the application is attached hereto. **[Exhibit A]**.

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

WM Illinois Renewable Energy LLC
1001 Fannin, Suite 4000
Houston, Texas 77002

3. The facility address is as follows:

WM Illinois Renewable Energy LLC
1247 Gifford Road
Elgin, Illinois 60177

4. The subject matter of this request consists of process-related equipment used in a reciprocating internal combustion engine facility that produces electricity from landfill gases. Based on the Illinois EPA's review of the Landfill Gas Flow Diagram attached to the application, the request appears to seek tax certification of fuel preparation processes involved in preparing the landfill gases for use as a fuel source.¹ As described in the attachment, the processes consist of a mesh pad scrubber, compressor, gas cooler, discharge filter/separator and gas/gas heat exchanger that collectively act to remove impurities (i.e., water and particulates) from the landfill gases prior to combustion in the reciprocating engine facility. *See*, Landfill Gas Flow Diagram. In doing so, the processes act to prevent or reduce air pollution 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."

¹ The Illinois EPA construed the subject matter of Waste Management's application to relate to the fuel preparation processes, including equipment and associated building space, that effectively remove impurities from landfill gases prior to combustion. This conclusion rests primarily upon a review of the process flow diagram attached to the application. Although the cover letter and Section D of the Illinois EPA form submitted with the application are somewhat ambiguous as to subject matter, Section C of Form APC 151, depicting both the unit process and materials used in the unit process, specifically refer to the gas flow diagram for meaning. As discussed below, the Illinois EPA could not identify a legal basis to recommend tax certification for the reciprocating engines, as generally referenced in Section D of the form and the diagram, that are used by Waste Management in the manufacture of electricity.

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 primary purpose of the Landfill Gas Fuel Preparation processes to prevent or reduce air pollution, it is the Illinois EPA's engineering judgment that the processes, together with associated equipment and building (or portions thereof), 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. To the extent that the application seeks tax certification for the reciprocating engines that produce electricity, the Illinois EPA declines to recommend approval of the same. Such equipment or devices do not typically warrant recognition as pollution control facilities, as their primary purpose relates to the production of electricity rather than the prevention or reduction of air or water pollution.

9. Because information in the application demonstrates that the Landfill Gas Fuel Preparation processes satisfy 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 31, 2014

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 31st day of December 2014, 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

Todd Roberts
WM Illinois Renewable Energy LLC
1001 Fannin, Suite 4000
Houston, Texas 77002

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

December 3, 2010

VIA CERTIFIED MAIL

Illinois EPA
P.O. Box 19276
Springfield, IL 62794-9276
Attn: Al Keller
Donald E. Sutton

Re: Woodland 2 Landfill/Waste Management
1247 Gifford Road, Elgin, IL

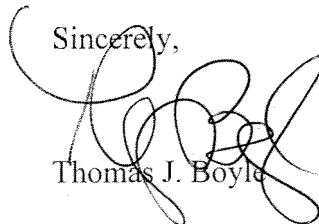
Dear Illinois Environmental Protection Agency:

On behalf of Waste Management Renewable Energy LLC., the owner of the above-referenced property, we are respectfully submitting our application for Certification (Property Tax Treatment) for a Pollution Control Facility. This letter constitutes the taxpayer's request for exemption.

Please find attached in duplicate, the exemption application, the Certificate of Use & Occupancy, and the landfill gas flow diagram.

Thank you in advance for your time and consideration of this matter. Should you have any questions or need additional information at this time, please do not hesitate to contact the undersigned.

Sincerely,



Thomas J. Boyle

Enclosures

NGEDOCS: 013530.0046:1755352.1

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Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

Exhibit A

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12/31/2014
Clerk's Office
PCB 2015-130

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER


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

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A Company Name WM Illinois Renewable Energy LLC			
	Person Authorized to Receive Certification Todd Roberts		Person to Contact for Additional Details Clayton Simpson	
	Street Address 1001 Fannin, Suite 4000		Street Address 1001 Fannin, Suite 4000	
	Municipality, State & Zip Code Houston, TX 77002		Municipality, State & Zip Code Houston, TX 77002	
	Telephone Number (713) 328-7343		Telephone Number (210) 619-7732	
	Location of Facility Quarter Section Township Range		Municipality Township	
	Street Address 1247 Gifford Road		County Book Number Kane	
	Property Identification Number		Parcel Number 09-01-100-018	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location		
		Water Pollution Control Construction Permit No.	Date Issued	
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. DB-2009-8405		Date Issued 05/17/10		
Air Pollution Control Operating Permit No.		Date Issued		
MANUFACTURING PROCESS	Sec. C Describe Unit Process PLEASE SEE ATTACHED GAS FLOW DIAGRAM			
	Materials Used in Process PLEASE SEE ATTACHED GAS FLOW DIAGRAM			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility			
	60X94 building used for a landfill gas to energy facility. Permit No. DB-2009-8405; Kane County Development Department dated May 17, 2010. Landfill gas is combusted in reciprocating internal combustion engines. The engines power a generator that produces electricity.			

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POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E (1) Nature of Contaminants or Pollutants It is used as fuel for the generation of electricity	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Methane	CH ₄	Please see flow diagram provided	
	(2) Point(s) of Waste Water Discharge We do not have Waste Water Discharge. There is some condensate that is collected as outlined in the diagram			
	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>04/28/10</u> status of installation on date of application _____			
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 3,128,272.00		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 3,128,272.00		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 1,000,000.00		
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 350,000.00			
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100			
SIGNATURE	Sec. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	 Signature	Director, Finance Title		
INSTRUCTIONS	Sec. G INSTRUCTIONS FOR COMILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.			
Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)			
Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.			
Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.			
Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expenses. 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: Illinois EPA P.O. Box 19276 Springfield, IL 62719-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER


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

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	Person Authorized to Receive Certification Todd Roberts		Person to Contact for Additional Details Clayton Simpson	
	Street Address 1001 Fannin, Suite 4000		Street Address 1001 Fannin, Suite 4000	
	Municipality, State & Zip Code Houston, TX 77002		Municipality, State & Zip Code Houston, TX 77002	
	Telephone Number (713) 328-7343		Telephone Number (210) 619-7732	
	Location of Facility Quarter Section	Township	Range	Municipality Township
	Street Address 1247 Gifford Road		County Kane	Book Number
	Property Identification Number		Parcel Number 09-01-100-018	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
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	Materials Used in Process PLEASE SEE ATTACHED GAS FLOW DIAGRAM			
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			DESCRIPTION	DISPOSAL OR USE	
			Methane	CH4	Please see flow diagram provided
			(2) Point(s) of Waste Water Discharge We do not have Waste Water Discharge. There is some condensate that is collected as outlined in the diagram		
			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>04/28/10</u> status of installation on date of application _____			
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		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % 100			
SIGNATURE	Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
		 Signature	Director, Finance 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.			
		Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.			
		Sec. F Self-explanatory. Signature must be a corporate authorized signature.			
		Submit to:	Attention:		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control		
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control		

CERTIFICATE OF USE & OCCUPANCY
KANE COUNTY DEVELOPMENT DEPARTMENT
BUILDING & ZONING DIVISION
PERMIT # DB-2009-8405

WASTE MANAGEMENT OF ILLINOIS INC,
PO BOX 1450
CHICAGO IL 606901450

This is to certify that the building and use thereof, located as referenced by the above Permit Number has been inspected and found to comply with the ordinances of Kane County, relating to Building and Zoning. The issuance of this certificate shall not excuse or release any person who has constructed or installed or caused to be constructed or installed any portion of the structure in a manner later found to be in non-compliance with the ordinances of the County from being charged with a violation of these ordinances. The issuance of this certificate is based upon periodic inspections only. The County cannot view each step in the construction process but must rely upon periodic inspections by its limited staff.

Category Commercial
Permit Type New Construction
Type of Use Business
Type Of Work New Construction
Description CONSTRUCT A NEW 60 X 94 BUILDING AND ESTABLISH USE FOR A LANDFILL GAS TO ENERGY FACILITY (POWER PLANT)
School District St Charles #303
Property Fire Address 7N500 B - IL RTE 25
SOUTH ELGIN, IL 60177

Mark VanKerckhoff, Building Officer

Deputy Rick Goncher
Date 05/17/2010
Parcel No. 09-01-100-018

RECEIVED

DEC 07 2010

NOTE: A new certificate is required if the USE of the building or premises is changed, or if alterations are made to the building or property described. A new certificate voids any certificate of prior date.

Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

Owner

RECEIVED

CLERK OF SUPERIOR COURT
STATE OF ALABAMA
MONTGOMERY, ALABAMA

CERTIFICATE OF USE & OCCUPANCY
KANE COUNTY DEVELOPMENT DEPARTMENT
BUILDING & ZONING DIVISION
PERMIT # DB-2009-8405

WASTE MANAGEMENT OF ILLINOIS INC,
PO BOX 1450
CHICAGO IL 606901450

This is to certify that the building and use thereof, located as referenced by the above Permit Number has been inspected and found to comply with the ordinances of Kane County, relating to Building and Zoning. The issuance of this certificate shall not excuse or release any person who has constructed or installed or caused to be constructed or installed any portion of the structure in a manner later found to be in non-compliance with the ordinances of the County from being charged with a violation of these ordinances. The issuance of this certificate is based upon periodic inspections only. The County cannot view each step in the construction process but must rely upon periodic inspections by its limited staff.

Category Commercial
Permit Type New Construction
Type of Use Business
Type Of Work New Construction
Description CONSTRUCT A NEW 60 X 94 BUILDING AND ESTABLISH USE FOR A LANDFILL GAS TO ENERGY FACILITY (POWER PLANT)
School District St Charles #303
Property Fire Address 7N500 B - IL RTE 25
SOUTH ELGIN, IL 60177

Mark VanKerkhoff, Building Officer

Deputy Rick Goncher
Date 05/17/2010
Parcel No. 09-01-100-018

RECEIVED

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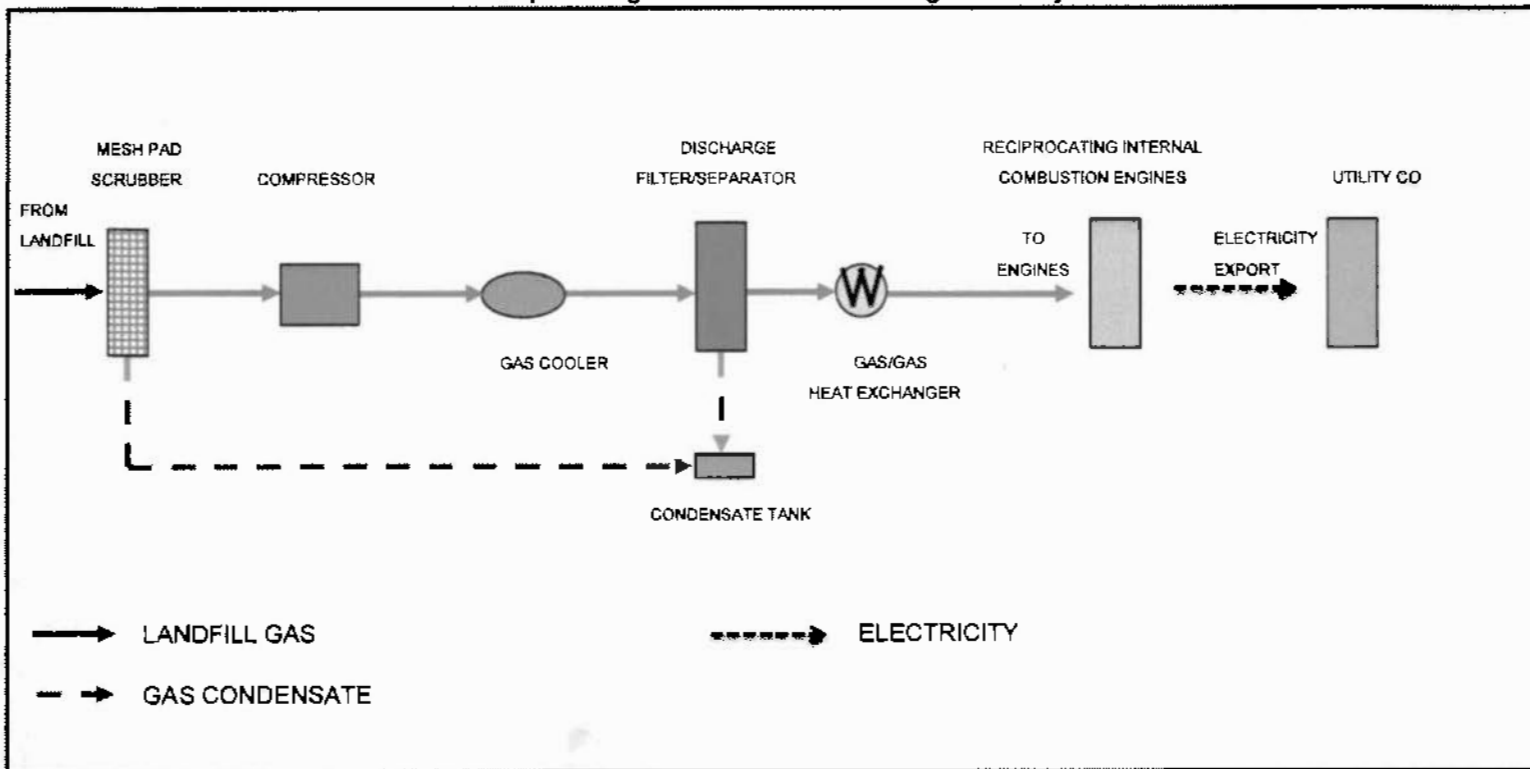
DEC 07 2010
Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

Owner

12/31/2014 10:00 AM
PCB 2015-130

LANDFILL GAS FLOW DIAGRAM

Reciprocating Internal Combustion Engine Facility



PROCESS DESCRIPTION

Landfill gas (LFG) consisting of approximately 50% methane will enter the fuel gas compressor through the Mesh Pad Scrubber where liquids will be knocked out of the gas stream.

The LFG will then be compressed up to the working pressure required by the engines (approximately 6 psig). During compression, the temperature of the gas will be raised to above the dew point.

After the gas has been compressed, it will be cooled in an air-exchange cooler, in order to reduce the amount of water vapor present.

Next, particulates will be knocked out by the discharge filter/ separator. The filter size will be a maximum of 10 microns. Liquids will be removed at this point and sent to a condensate storage tank.

After liquids and other impurities have been removed, the LFG will pass through a Gas/Gas Heat Exchanger. The gas will be reheated in the exchanger to approximately 20° F above its dew point in order to prevent condensation of liquids in the piping or engine fuel system.

At this point the gas can be used as a fuel source in reciprocating internal combustion engines. The methane contained in the LFG is destroyed in the engines during the combustion process.

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DEC 07 2010

Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

10/1/14 10:00 AM
10/1/14 10:00 AM
10/1/14 10:00 AM



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 31, 2014

To: Robb Layman, Assistant Counsel

From: Raymond Pilapil, Permits Section Manager
RP

Subject: WM Illinois Renewable Energy, TC-10-12-07

The Illinois EPA received a request on December 7, 2010, from WM Illinois Renewable Energy, LLC, for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. In consultation with my staff, I approve the following recommendation:

The air pollution control facilities in this request operate at the Woodland 2 Landfill in Elgin, Illinois and include the following:

Landfill Gas Fuel Preparation for Reciprocating Internal Combustion Engine Facility, which consist of the installation of a mesh pad scrubber, compressor, gas cooler, discharge filter/separator and gas/gas heat exchanger that will act to prepare landfill gas for use as a fuel source in reciprocating engines producing electricity, thus preventing impurities from being emitted to the atmosphere. Because the primary purpose of these fuel preparation processes is to reduce or prevent air pollution, the processes and associated equipment and building can be certified as a pollution control facility.

This facility is located at 1247 Gifford Road, Elgin.
The parcel number is 09-01-100-018.

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 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 B

