

TEXAS
COMMISSION
ON ENVIRONMENTAL
QUALITY

ASSOCIATED TAX APPRAISERS

AD VALOREM TAX CONSULTANTS

2009 OCT 12 AM 9:54
October 8, 2009
CHIEF CLERKS OFFICE

Via *FEDERAL EXPRESS*
Tracking No. 7970 0286 9102

LaDonna Castañuela, Chief Clerk
Texas Commission on Environmental Quality
12100 Park 35 Circle, MC105
Austin, Texas 78753

Re: **Application No(s): 13811**
Company Name: Sartomer Inc. Goodyear Plant
Street Address: 11455 IH 10
Beaumont, TX 77705
Appraisal District: Jefferson County Appraisal District

Dear Ms. Castañuela:

Pursuant to 30 Texas Administrative Code 17.25(a)(1), please allow this letter to serve as our formal appeal of the negative use determination regarding application no. 13811. For your convenience, we are enclosing a copy of the negative determination, which we received on September 25, 2009.

Under 30 Texas Administrative Code 112.9(a), *no person* may cause, suffer, allow or permit emissions of sulphur dioxide from any liquid fuel-fired steam generator, furnace, or heater to exceed 440 parts per million by volume (ppmv) at actual stack conditions and averaged over a three-hour period. The removal of sulphur by Sartomer from their co-product lowers the amount of SO_x that is emitted during the combustion of fuels that are produced from the co-product. This is a clear environmental benefit and meets or exceeds an environmental regulation.

We appreciate your cooperation in this regard, and look forward to hearing from you regarding this matter.

Sincerely yours,

Associated Tax Appraisers

cc: Texas Commission on Environmental Quality
Tax Relief for Pollution Control Property (MC-110)
P.O. Box 13087
Austin, TX 78711-3087

Buddy Garcia, *Chairman*
Larry R. Soward, *Commissioner*
Bryan W. Shaw, Ph.D., *Commissioner*
Mark R. Vickery, P.G., *Executive Director*



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TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

September 22, 2009

ASSOCIATED TAX APPRAISERS
RONALD P LITTLE
4543 POST OAK PLACE #232
HOUSTON TX 77027

This letter is to inform you that the technical review of Use Determination Application 13811 has been completed. This application is for:

SARTOMER INC. GOODYEAR PLANT
11455 IH 10
BEAUMONT TX 77705

The outcome of this review is as follows:

A negative determination is issued for this application. This project removes sulfur from a co-product. The co-product is sold to others who use it to produce liquid fuels. When these fuels are burned less SO_x is produced. This property is not eligible for a positive use determination for the following reasons. 1. Product improvement is not pollution control. 2. There is no environmental benefit at the site. The environmental benefit occurs when the fuel is combusted. 3. There is not an adopted environmental regulation which requires this company to remove sulfur from this co-product.

House Bill 3121, enacted during the 77th Legislature Session, established a process for appealing a use determination. The Texas Commission on Environmental Quality (TCEQ) rules that implement the appeals process are at 30 TAC 17.25. Pursuant to 17.25(a)(1), an appeal must be filed within 20 days of receipt of the use determination. Should you choose to appeal the use determination, please submit a copy of your appeal to the TCEQ Tax Relief for Pollution Control Property program at the time of filing the appeal with the Chief Clerk of the commission.

If you have any questions or require any additional information, please contact the TCEQ Tax Relief for Pollution Control Property program at (512) 239-6348.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susana M. Hildebrand".

Susana M. Hildebrand, P. E.
Chief Engineer