

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



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 SOx 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

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



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

September 22, 2009

CHIEF APPRAISER
JEFFERSON COUNTY APPRAISAL DISTRICT
PO BOX 21337
BEAUMONT TX 77720

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

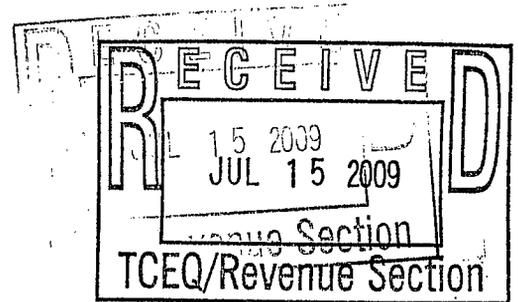
ASSOCIATED TAX APPRAISERS

AD VALOREM TAX CONSULTANTS

July 14, 2009

VIA FedEX TRK# 797750486035

Mr. Joseph Thomas
Texas Commission on Environmental Quality
Tax Relief for Pollution Control Property Program
12100 Park 35 Circle, Bldg F MC110
Austin, Texas 78753-1808



Re: **Application No(s): 13811**
Company Name: Sartomer Inc. Goodyear Plant
Street Address: 11455 IH 10
Beaumont, TX 77005

Dear Mr. Thomas:

Pursuant to 30 Texas Administrative Code 17.12(2)(A), please allow this correspondence to serve as our formal response to your Notice of Deficiency, which was received on June 15, 2009, regarding Use Determination Application No. 13811. In that regard, enclosed please find an original and one (1) copy of the revised Application for Tax Relief for Pollution Control Property.

Further in response to your request for information regarding the pollution control property, please be advised that the product is a co-product produced at this facility. It is sold to companies that produce liquid fuels. The removal of the sulfur reduces SOx emissions during end use. The sulfur is removed by a liquid/liquid extraction process which would be similar to a wet scrubber. The remaining descriptions and diagrams of the process is confidential.

We hope this response satisfies any and all requirements of the Texas Commission on Environmental Quality in regard to the enclosed applications for the use determination of pollution control property. If there are any addition materials or information that the TCEQ may need, please do not hesitate to contact us.

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

Sincerely yours,

Associated Tax Appraisers

6. CONTACT NAME

A. Company/Organization Name Associated Tax Appraisers
 B. Name of Individual to Contact: Ronal P. Little
 C. Mailing Address (Street or P.O. Box): 4543 Post Oak Place Ste 232
 D. City, State, and Zip: Houston, Texas 77027
 E. Telephone number and fax number: (P) 281-497-2200 (F) 713-627-8454
 F. E-Mail address (if available): rlittle@nationalrealty.com

7. RELEVANT RULE, REGULATION, OR STATUTORY PROVISION

For each media, please list the specific environmental rule or regulation that is met or exceeded by the installation of this property.

MEDIUM	Rule/Regulation/Law
Air	30 TAC Part 1 Chapter 112 Subchapter A
Water	
Waste	

8. DESCRIPTION OF PROPERTY (Complete for all applications)

Describe the property and how it will be used at your facility. **Do not simply repeat the description from the Equipment & Categories List.** Include sketches of the equipment and flow diagrams of the processes where appropriate. Use additional sheets, if necessary. See attached List definition and Functions

Land: If a use determination is being requested for land, provide a legal description and an accurate drawing of the property in question.

9. PARTIAL PERCENTAGE CALCULATION

This section is to be completed for Tier III and IV applications. For information on how to conduct the partial percentage calculation, see the application instructions document. Attach calculation documents to completed application.

10. PROPERTY CATEGORIES AND COSTS

List each control device or system for which a use determination is being sought. Provide additional attachments for more than 3 properties.

Property	Taxable on 1/01/94?	DFC Box	ECL #	Estimated Cost	Use %
Land					
Property					
<u>Sulfur Removal System</u>	<u>04/01/08</u>	<u>12</u>	<u>A-94</u>	<u>\$1,345,362</u>	<u>100%</u>
Totals					

