



Jeb Bush
Governor

Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

October 18, 2001

Mrs. Marsha Denton, C.F.E.
Putnam County Property Appraiser
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Georgia Pacific Corp. - Pollution Control Devices
Tangible Account 821328

Dear Mrs. Denton:

I have reviewed the information submitted from Tobin Finley, P.E. via his letter dated October 12, 2001, concerning item No. 258295200015A Reverse Osmosis Treatment Plant. The justification submitted is sufficient for me to determine that the primary purpose of that system is for pollution control. Therefore that equipment is eligible to be considered as pollution control equipment pursuant to section 193.621, Florida Statutes.

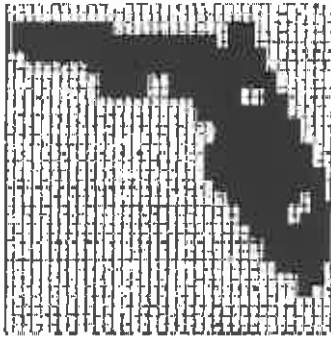
If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.

"More Protection, Less Process"

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**PUTNAM COUNTY PROPERTY APPRAISER**

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CRESCENT CITY: 386-698-4284 • INTERLACHEN: 386-694-3383

Website: www.co.putnam.fl.us/appraiser • Email: appraiser@co.putnam.fl.usLARRY PRITCHETT, C.F.A.
Property AppraiserSHARON PRESTON, C.F.E.
Administrative Assistant

October 18, 2001

Mr. Hamilton Oven, P.E.
Department of Environmental Protection
3900 Commonwealth Blvd.
Tallahassee, FL 32399

RE: Tangible Account 821328 Georgia Pacific Corp.

Dear Mr. Oven:

Enclosed is a letter I received from Georgia Pacific regarding the reverse osmosis system on which they applied for pollution control assessment. Would you review this additional information and advise me as to whether you think this system should be classified as pollution control for assessment purposes.

Thank you for your assistance. If you need anything additionally from me, please let me know.

Sincerely,

(Mrs.) Marsha B. Denton, C.F.E.
Office Operations Supervisor

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.

**Georgia-Pacific*****Fax Cover Sheet*****Georgia-Pacific Corporation
Consumer Products Division****PO Box 919
Palatka, FL 32178****(386) 325-2001
(386) 328-0014 Fax
tfinley@gapac.com****To:** Ms. Marsha Denton**Date:** 10/12/2001**Fax No.:** (386) 329-0447**No. of
Pages:** 2**From:** Tobin Finley**Location/
Department:** G-P Environmental Dept.***Comments:*****Dear Ms. Denton:**

This letter gives some clarification on why we think the Reverse Osmosis System should qualify for a pollution prevention exemption. Mr. Owen suggested I send this to you directly. Please review.

Sincerely,**Tobin Finley**

If you do not receive all the pages, call: (386) 325-2001



Palatka Pulp and Paper Operations
Consumer Products Division

P.O. Box 919
Palatka, FL 32178-0919
(386) 325-2001

October 12, 2001

Ms. Marsha Denton
Office Operations Supervisor
Putnam County Property Appraiser
P. O. Box 1920
Palatka, FL 32178-1920

Re: Returns for Georgia-Pacific Corporation Reverse Osmosis System
Account No. 821328

Dear Ms. Denton:

In reference to the Reverse Osmosis System (RO System) recently installed at Georgia-Pacific Palatka Pulp and Paper Operations, Mr. Owen with the Florida DEP asked me to send you the following clarification, following a telephone conversation I had with him on 10/10/01.

Georgia-Pacific installed the RO System as a pollution control measure, thereby lowering the conductivity of the mill's effluent, and reducing water use. The RO System provides pre-treatment of boiler feedwater prior to demineralization. Previously, the demineralizers alone provided this water, but required frequent regeneration with acid and caustic, and backflushing with water. From an operations standpoint the demineralizers by themselves were perfectly capable of providing boiler feedwater of adequate quality. However, in light of the mill's efforts in reducing the amount of water used and the level of conductivity in the effluent, the RO System was installed to significantly reduce backflushing and regeneration of the demineralizers. This strategy has reduced water use and has reduced the use of acid and caustic, which contributed to a reduced level of conductivity in the effluent.

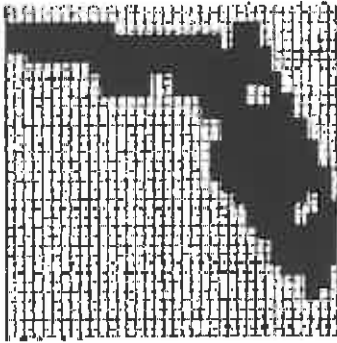
Please do not hesitate to call me at (386) 325-2001, extension 4672, should you have any questions concerning this project.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Tobin Finley', written over a horizontal line.

Tobin Finley, P.E.
Georgia-Pacific Corporation

cc: Brian Perry - GP
Greg Macnaughton - GP



LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

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Fax

To: Hamilton Oven

From: Marsha Denton

Fax:

Pages: 4 including cover

Phone:

Date: October 18, 2001

Re:

CC:

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• **Comments:**

OUR COMMITMENT TO YOU . . .

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Jeb Bush
Governor

TAX

Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

September 14, 2001

Mrs. Marsha Denton, C.F.E.
Putnam County Property Appraiser
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Georgia Pacific Corp. - Pollution Control Devices

Dear Mrs. Denton:

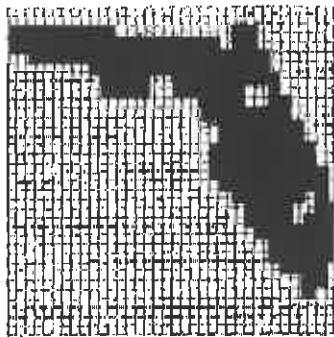
I have reviewed the information concerning the bleached pulp storage facility faxed to office on September 7, and 11, 2001. It appears that the equipment is listed as items Nos. 25829520001C and 25829520001D for the Bleach plant are primarily for the purpose of pollution control pursuant to § 193.621, Florida Statutes. I do not find sufficient justification for item No. 258295200015A Reverse Osmosis Treatment Plant to be considered as pollution control equipment.

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

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LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

September 7, 2001

Mr. Hamilton Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399

RE: Tangible Acct. 821328

Dear Mr. Oven:

I received today a fax from Georgia Pacific regarding a bleached pulp storage facility they built as part of the cluster rule regulations. They are asking that it be considered as complying with F.S. 193.621 (2) which is part of the assessment of pollution control statutes. I am attaching copies of the letter and the statutes.

Could you review this and give me your opinion. If you need any additional information from me, please let me know. Thank you for your assistance.

Sincerely,

(Mrs.) Marsha B. Denton, C.F.E.
Office Operations Supervisor

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.

**Georgia-Pacific Corporation**

Georgia-Pacific Corporation
c/o Tax Department
199 Peachtree Street NE (30303)
P.O. Box 106881
Atlanta, GA 30348-6881
Telephone (404) 852-2879

September 6, 2001

SENT VIA FAX (386)329-0447

Putnam County Property Appraiser
Attn: Marsha Denton
P. O. Box 1920
Palatka, FL 32178-1920

Re: Property Owner: Georgia-Pacific Corp.
Acct. #: 821328
Pulp & Paper Mill

Dear Marsha,

Attached are the two schedules we discussed. One is the reported cost and value of the Reverse Osmosis Treatment Plant that was originally reported as personal property, but we believe is pollution control equipment as stated in the letter sent to Mr. Owen. The other list is the equipment that was also reported as taxable personal property, but was installed due to environmental reasons.

As we discussed, we converted the bleaching process from elemental chlorine to elemental chlorine free for environmental reasons to comply with the EPA cluster rule regulations for air and water. Previously, the mill had two bleach plants and when scheduled maintenance was done on the bleach plants, only one was down at a time. This allowed us to provide bleached pulp to the paper machines during this maintenance and continue operation of the paper machines. Now there is only one bleach plant and to continue operation of the paper machines during scheduled maintenance, we have to produce pulp and store it for later use during these scheduled shut downs. Both of these pieces of equipment were exempted by the department of revenue from sales tax because the equipment was installed to meet DEP permitting requirements.

Production or efficiency was not increased due to the addition of these pieces of equipment. My understanding from reading the pollution control exemption is that if neither production or efficiency were increased due to the addition of equipment for environmental reasons, there would be no increase in value. I believe that both of these additions would fall into this category and there should be no increase in our personal property value due to these additions.

Please give me a call if you have any questions.

Sincerely,

Brian A. Perry
Regional Tax Manager
BAP/wab

Item	Dw	Loc	SLKey	WGLSPX	Cost	Acq Date	Description	Costs	Value returned	Assessable Cost
* 2582920001C	258	295	FL129		\$ 2,465,580		915 ECF BLEACH PLANT - PULPER	A	\$ 2,317,845	\$ 2,465,580
* 2582920001D	258	295	FL129		\$ 4,057,164		915 ECF BLEACH PLANT - UNBLEACHED STORAGE AREA A	A	\$ 3,813,734	\$ 4,057,164

Item	Qty	Loc	SIKey	YRGLSTFX	Cost	Acq Date	Description	Code1	Value returned	Assessable Cost
* 25429120005A	258	291	FL129	503	\$ 3,055,890		415 REVERSE OSMOSIS TREATMENT PLAN	A	\$ 2,872,349	\$ 3,055,890

Chapter 193, F.S. (2000)

value of property for which the development right has been conveyed separately from such values for property subject to a covenant.

(c) The tax collector shall annually report to the department the amount of deferred tax liability collected pursuant to this section.

History.—s. 1, ch. 84-253; s. 8, ch. 86-163.

193.621 Assessment of pollution control devices.—

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(4) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(5) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental

Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(6) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

History.—s. 25, ch. 67-436; ss. 1, 2, ch. 69-55; ss. 21, 26, 35, ch. 69-106; s. 13, ch. 69-216; s. 2, ch. 71-137; s. 33, ch. 71-355; s. 1, ch. 77-102; s. 47, ch. 77-104; s. 4, ch. 79-65; s. 44, ch. 94-356; s. 1469, ch. 95-147; s. 20, ch. 2000-158; s. 1, ch. 2000-210.

Note.—Former s. 403.241.

193.623 Assessment of building renovations for accessibility to the physically handicapped.—Any taxpayer who renovates an existing building or facility owned by such taxpayer in order to permit physically handicapped persons to enter and leave such building or facility or to have effective use of the accommodations and facilities therein shall, for the purpose of assessment for ad valorem tax purposes, be deemed not to have increased the value of such building more than the market value of the materials used in such renovation, valued as salvage materials. "Building or facility" shall mean only a building or facility, or such part thereof, as is intended to be used, and is used, by the general public. The renovation required in order to entitle a taxpayer to the benefits of this section must include one or more of the following: the provision of ground level or ramped entrances and washroom and toilet facilities accessible to, and usable by, physically handicapped persons.

History.—s. 1, ch. 76-144.

193.625 High-water recharge lands; classification and assessment.—

(1) Notwithstanding the provisions of s. 193.461, the property appraiser shall annually classify for assessment purposes all lands within a county choosing to have a high-water recharge protection tax assessment program as either agricultural, nonagricultural, or high-water recharge. The classification applies only to taxes levied by the counties and municipalities adopting an ordinance under subsection (5).

(2) Any landowner whose land is within a county that has a high-water recharge protection tax assessment program and whose land is denied high-water recharge classification by the property appraiser



LARRY FRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

PUTNAM COUNTY PROPERTY APPRAISER

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Fax

To:	Hamilton Oven	From:	Marsha Denton
Fax:		Pages:	10 including cover
Phone:		Date:	September 11, 2001
Re:	Georgia Pacific	CC:	

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• Comments:

Mr. Oven,

Here is some additional information that I received yesterday from Georgia Pacific regarding their pollution control equipment that includes the pulper and unbleached storage area. These are the 2 assets I sent you the letter about on Friday. I don't know if there is any information here regarding the items in your letter you questioned.

Thank you for your assistance.

Marsha

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.

ADMN-RUL, Technical Assistance Advisement 00A-031, (June 15, 2000)

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Sales and Use Tax

Technical Assistance Advisements 2000-To Date

Jun 15, 2000

Re: Technical Assistance Advisement 00A-031

Sales & Use Tax - Pollution Control Equipment

Section 212.051(1), F.S.

XXX ("Taxpayer")

F.E.I. # XX

Dear:

This is in response to your letter dated January 5, 2000, as supplemented by your letter of May 11, 2000, requesting the issuance of a Technical Assistance Advisement ("TAA") concerning the above referenced parties and matter. Your letters have been carefully examined, and the Department finds them to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of section 213.22, F.S.

Advisement Requested

You have requested our advisement that the equipment, processes, and systems being installed and constructed by the Taxpayer in compliance with requirements of the Environmental Protection Agency are exempt from sales or use tax under section 212.051(1), F.S., as a facility, device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location.

Discussion of Facts

Background.

The Taxpayer operates a pulp and paper facility in Florida. The facility produces approximately 280,000 tons of bleached paper and 240,000 tons of brown paper each year. The facility operates two kraft paper machines and three tissue paper machines. The facility employs approximately 1,250 people with an annual payroll of approximately \$85 million.

Processes and systems at the facility include a batch digester system, multiple effect evaporator system, condensate stripper system, recovery boiler, smelt dissolving tanks, lime kiln, tall oil plant, utilities, bleach plants, chlorine dioxide plant, and other equipment to produce finished paper products from virgin wood.

The Environmental Protection Agency ("EPA"), after several years of study, issued a draft rule in 1993 commonly known as the "Cluster Rule." The term "cluster" refers to the two media or areas, water and air, regulated by the rule. The Cluster Rule stresses the prevention of pollution, as well as the treatment of pollution, in manufacturing processes. The Cluster Rule was in large part made final in April 1998.

The Florida Department of Environmental Protection ("DEP") implements and enforces the standards, rules, and regulations of the EPA within the State of Florida. The Taxpayer submitted applications for required permits with the DEP and, to this date, has received final permits on all but one of its applications.

The Cluster Rule directs pulp and paper mills to meet air standards, requiring a reduction of air pollutants, at various points throughout the mills. These points include the cooking, washing, and bleaching stages of the pulp manufacturing process. The Rule requires major reductions in toxic air pollutants, sulfur, volatile organic compounds, and particulate matter.

The Cluster Rule also contains new standards for the bleaching process. Paper mills must reduce the pollutants in the wastewater discharged during the bleaching process. Thus, the wastewater, as produced, must contain lesser amounts of pollutants than was previously the case.

The new standards must be met by April 16, 2001. The Cluster Rule does not mandate the precise means or methods by which a paper mill must meet the new air and water standards. Instead, the EPA developed three different methods or approaches for achieving compliance with the Cluster Rule. The approaches involve the utilization of either Best Available Technology ("BAT") or one of two levels of Voluntary Advanced Technology ("VAT"). In each approach, the technology requires the use of specific equipment and process chemistry to achieve compliance. The Taxpayer chose to utilize BAT as the most cost effective solution, although the use of BAT requires a greater level of regulatory monitoring than does VAT. The use of BAT required replacing elemental chlorine and sodium hypochlorite with chlorine dioxide, oxygen, and peroxide in the bleaching process.

Elemental chlorine reacts with the lignin found in wood and forms chlorinated pollutants such as chloroform, dioxin, and furans, which may end up in the wastewater stream. The Cluster Rule mandates substantial reductions in dioxin and furan discharges to water, dioxin and furan in sludge destined for land disposal, and chloroform.

Planned Projects to Comply with the Cluster Rule.

Air Pollution. - The Taxpayer plans to install or construct the following equipment for the reduction of air pollution:

- * A new steam stripper for the removal of hazardous air pollutants from pulping condensate.
- * A new SOG (stripper off gas) inclinerator and scrubber for the destruction of hazardous air pollutants and control of by-product SO₂ gas.
- * An upgrade of the pre-evaporator for condensate segregation.
- * Additional aerators for upgrading the wastewater treatment system, including electrical distribution modifications needed to support the increased electrical demand of the additional aerators.

Water Pollution. - Chlorine dioxide is unstable and cannot be transported; it must be manufactured on-site.

Additionally, chlorine dioxide is not as efficient as a bleaching agent as is elemental chlorine. Additional processing equipment, along with other changes in the bleaching process, is needed to maintain the same level of production as with elemental chlorine. Accordingly, the Taxpayer plans to install or construct a chlorine dioxide plant and a new three-stage bleach plant that will replace two existing bleach plants. The new plant will include an unbleached pulp high density chest and a direct entry repulper.

Detailed Description of the Processes and Components.

I. Condensate Collection System.

New Stripper Feed Tank and Condensate Stripper. - The new stripper feed tank will collect condensates. The stripper is a large column with trays. Liquid flows through the trays, steam is added to heat the liquid, and a number of elements boil off as Stripper Off Gas, which is conveyed to the incineration system to destroy any hazardous air pollutants. The hazardous air pollutants (HAP gases and methanol) resulting from the stripper process are routed to the incinerator. In addition, a vacuum system draws non-condensable gasses and sulfur compounds from other areas of the plant to the incinerator.

New Incinerator. - The incinerator will be fueled by natural gas and will operate above 1600 degrees Fahrenheit. Sulfur compounds and methanol will be consumed by this oxidation process, and hazardous air pollutants will be reduced in the gases fed into the incinerator by 98 percent. Residual sulfur dioxide will remain after incineration.

New Scrubber. - The residual sulfur dioxide is fed into the scrubber and combined with caustic. The resulting mixture is recycled into the chemical recovery process. Any remaining substance, which will be completely within EPA requirements, is released into the atmosphere.

Heat Sink - Third Effect Pre-Evaporator Body. - An additional tank or vessel must be added to two existing pre-evaporators to remove excess heat generated by the new stripper.

II. Chlorine Dioxide Facility.

The new plant will provide sufficient chlorine dioxide to replace all elemental chlorine and sodium hypochlorite, as well as existing generated chlorine dioxide. The plant will produce 34 tons per day of chlorine dioxide in comparison with the existing generator, which produces 8 tons per day of chlorine dioxide.

The chlorine dioxide generating process utilizes sodium chlorate, sulfuric acid, and methanol to produce the chlorine dioxide. These chemicals are mixed in a large titanium vessel called a generator in the presence of heat and under a vacuum. Agitation is provided by a large and specialized titanium recirculation pump. The process produces a gas stream of water vapor and chlorine dioxide. The gas stream must be cooled, using a titanium heat exchanger to condense the water vapors. The condensate is then absorbed into water that has been chilled to 38 degrees Fahrenheit and becomes a chlorine dioxide solution, which is then pumped to storage tanks.

The chlorine dioxide process generates a by-product known as saltcake (sodium sulfate). The saltcake is collected, dissolved in hot water, and returned to the mill's kraft pulp cooking liquor system to replace the sodium and sulfur lost from the process. This injection into the cooking liquor cycle minimizes the loss of this saltcake to the process sewer and thus benefits the environment by reducing the inorganic load (conductivity) in the mill's effluent.

The plant is an organized arrangement of specialized tanks, pumps, and piping, mostly constructed of titanium. The majority of the equipment will be housed in a 4-story building built of galvanized steel with a stainless steel roof deck. Three of the four floors are concrete with acid resistant coating.

Concrete foundations will be provided for all equipment in the plant. In addition to the equipment housed in the above-described building, there will also be specialized tanks and pumps for the unloading and storage of sodium chlorate,

methanol, and sulfuric acid.

Sulfuric Acid Unloading and Storage System. - The mill will maintain the existing sulfuric acid storage tank. A full containment wall will be constructed around the tank. The acid will be unloaded from a new rail car unloading facility with appropriate under-the-car catch basin and managed drain system. There will be a back up truck unloading site constructed to prevent spill from going to the earth. A computer-controlled metering and valve system will ensure that the proper amount of sulfuric acid enters the chlorine dioxide generator.

Sodium Chlorate Unloading and Storage System. - Sodium chlorate arrives at the site by specialized rail car in a crystallized form. The unloading system includes several pumps with specialized metallurgy, a water heating system, and a mix tank. The mix tank is first filled with water and heated to approximately 190 degrees Fahrenheit. The hot water is pumped into the rail car to dissolve the chlorate, and the solution is pumped back to the mix tank. The solution is then pumped to a tile-lined storage tank, which must be kept heated so that the chlorate will stay in solution. The solution is pumped from the storage tank to an elevated head tank. The head tank provides a constant pressure feed to the chlorine dioxide generator.

Methanol Unloading and Storage System. - A new stainless steel methanol tank will replace the old carbon steel tank to eliminate contaminants. The new system will have full containment and managed drains, so that no methanol will come into contact with the ground. A computer-controlled metering pump and valve system ensures that the proper amount of methanol enters the chlorine dioxide generator.

Reboiler and Chlorine Dioxide Generator. - The reboiler is a titanium heat exchanger located in the generator recirculation loop. Its purpose is to elevate the temperature of the chemical solution. Sulfuric acid and methanol are injected into the venturi section of the recirculation loop just above the reboiler. The resulting solution then enters the generator, along with the sodium chlorate solution which was added at the base of the recirculation loop just prior to passing through the recirculation pump. The entire process takes place under vacuum. This process produces chlorine dioxide. The chlorine dioxide gas proceeds to the titanium indirect contact cooler, where it is cooled prior to being absorbed in chilled water in the absorption tower.

Cooler and Absorption Tower. - The absorption tower is a fiberglass reinforced plastic vessel with ceramic saddles. The saddles provide a large surface area that greatly facilitates the absorption of the chlorine dioxide gas into water. The gas rises from the bottom of the tower, while chilled water (38 degrees Fahrenheit) trickles down from the top of the tower. The water absorbs the chlorine dioxide gas, creating a chlorine dioxide bleach solution of approximately 14 grams of chlorine dioxide per liter. This solution is utilized to bleach the pulp.

The process water, which is going to the chillers to be cooled to 38 degrees Fahrenheit, is pre-cooled by the chlorine dioxide solution on its way to the bleach plant application point. This pre-cooling is done using a titanium heat exchanger. It significantly reduces the electricity required to cool the process water and also reduces the steam required to heat the pulp.

Chlorine Dioxide Storage System. - The chlorine dioxide must be kept in solution in an insulated storage tank. The solution must be kept cold in order to prevent decomposition. The solution is drawn from the storage tank on demand to the bleaching process while the tank is being refilled from the chlorine dioxide generating process. Thus, the solution is being constantly refreshed.

Just prior to the point at which the chlorine dioxide solution enters the process, another titanium heat exchanger uses waste process heat to warm up the solution. This reduces the virgin steam demand and is thus another energy conservation system.

Scrubber. The scrubber is a reclaim system that captures any escaped chlorine dioxide gas and returns it to the absorption tower.

Filters, Metathesis Tank, and Saltcake Tank. - The liquid containing saltcake is filtered and enters the metathesis tank. A two-stage process is required to maximize the recovery of chemicals to the generating process and to provide a usable

byproduct to enter into the cooking liquor cycle.

Concrete foundations are also provided for mechanical chillers, a cooling tower and other support equipment required to successfully construct and operate the generator. These systems are needed to provide system cooling and chilled water to absorb chlorine dioxide. The vessels, pumps, and support equipment will be constructed on concrete foundations with curbs and managed drains to the appropriate process sewer.

The chlorine dioxide and sodium chlorate storage tanks are specially constructed steel vessels with an acid brick lining throughout. Because of the specialized nature of the various chemicals, all of the tanks have special service characteristics.

III. Three-Stage Bleach Plant.

Currently, the two bleach plants utilize four stages of processing, a chlorine stage, a caustic soda stage, a hypochlorite stage, and a chlorine dioxide stage. Between each stage, there is a vacuum washing step with associated pumps and mixers for steam and chemicals. This equipment is capable of producing a given amount of bleached fiber based on its size and design characteristics or principles. The existing equipment is currently produces levels of pollution no longer permissible under the Cluster Rule.

The current maximum permitted pulp production at the plant is 1,650 Air Dried Tons of Bleached Pulp ("ADTBP") per day as a monthly average. The new plant will be capable of a maximum daily pulp production of 1,702 ADTBP per day with an average monthly pulp production rate of 1,550 ADTBP per day, a substantial decrease in production capacity.

The new plant, along with the chlorine dioxide facility and other equipment being installed, will have a capital cost in excess of \$67 million. The operating costs of the new plant, however, will be substantially the same as the existing plants or perhaps slightly lower.

Both pine and hardwood will be processed through the same bleach plant. Unbleached pulp, known as "brown stock," has been produced in digesters and washed to remove lignin. The bleaching process is required to remove the remaining lignin and to bleach the brown color from the pulp so that it may be used to produce tissue and commercial paper products.

Because the bleaching characteristics of pine and hardwood differ from one another, it is essential to bleach them separately. Each species of wood is therefore bleached at a time, and consequently, the mill must have sufficient pulp storage to provide a flow of pulp required by the paper machines.

Pre-bleach Wash Press. - A new pre-bleach washing press will be installed for the process between the unbleached high-density storage and the first stage of the bleach plant. This pre-washing device will allow the mill to return more sodium and sulfur-bearing byproducts to the recovery process, thus increasing the chemical recovery and reducing the effluent load. At the same time, it will decrease the amount of bleaching chemicals that will be required to accomplish the desired amount of bleaching. By reducing the amount of chlorine dioxide used, the bleach plant will be even more efficient and thus further reduce the organic halides.

The pre-bleach wash press will also allow the mill to operate the first stage of the bleach plant at medium consistency (10-12%) instead of the conventional approach of low consistency (3-4%). This will increase the overall system efficiency and thus reduce the amount of chlorine dioxide required in the process.

New Bleach Facility and Process. - The new bleach plant will include three new wash presses of Valmet manufacture. In addition, there will be three large and specialized retention towers. The bleaching process is sequential: the pulp flows through stages until it leaves as a finished pulp product on its way to the high density storage towers where it is ready to be utilized for the making of paper.

Each stage is unique and requires uniquely designed retention towers, specialized pulp pumps, filtrate tanks, and

washers. The washers, pumps, and some of the tanks will be housed in a new structure, 124 feet by 58 feet with an elevated operating floor. The weight and physical size of the washers, towers, and tanks requires a substantial concrete foundation. The bleach plant transformer and motor control center will be housed in a separate but adjoining structure.

The bleaching process begins with brown stock produced during the pulp making process. Washers separate the cellulose fiber, desirable for bleaching and making paper, from the spent cooking chemicals and portions of the wood not desirable for the making of paper. The cellulose is sent to the unbleached high-density pulp storage vessels on its way in the bleach plant for color removal.

The spent cooking chemicals and the wood not desirable for the making of paper are sent to the cooking chemical recovery area of the mill for processing. A pulp washer mechanically cleans the pulp by displacing the liquid with cleaner liquid.

The pulp is pumped to pulp storage chests at about a 12 percent consistency using a medium consistency pump. In order to remove pulp from the bottom of the storage chest, agitated water is added to the bottom of the chests to dilute the pulp solution so that it may be pumped from the tower. The pulp is fed to the pre-bleach wash press, which presses the pulp to about 30% consistency. The water pressed out of the thickener is recycled. The pulp is then diluted with bleach plant recycle waters to about 12 percent consistency and is ready to be sent to the first stage of bleaching.

First Stage. - In a mixer, chlorine dioxide is added to the brown stock. The mixture then enters a loop that allows time for the bleach to fully permeate the stock. An agitator at the bottom of the loop keeps the stock moving, and the pulp is pumped to the washer. Wash water is introduced at the pump and at the wash press to purge the pulp of color bodies and spent bleaching chemicals. Dioxide filtrate is used for dilution of the brown stock. The pulp discharges from the wash press at a consistency of approximately 30 percent, ready for the second stage.

Second Stage. - The second stage elevates the pH, dramatically allowing the chlorine dioxide and lignin to be extracted from the stock. First, steam is injected into a mixer to raise the temperature of the stock. Caustic and peroxide are added to the pulp, and the pulp is then pumped into a pressurized vessel. Oxygen is inserted into the pressurized pulp. The pulp is pumped to a wash press where the pulp is rinsed to remove spent bleaching chemicals and color bodies. The stock is discharged from the wash press at 30 percent consistency, ready for the third stage.

Third Stage. - Sufficient steam is added to elevate the pulp to optimal bleaching temperature. The pulp is diluted to approximately 12 percent consistency and pumped to the chlorine dioxide mixer and then into the up-flow tower. Chlorine dioxide is injected into the pulp prior to entering the bottom of the up-flow tower. Upon discharge from the up-flow tower, the pulp goes into the down-flow tower. The down-flow tower discharges at the bottom, and the pulp is then discharged and pumped into the final wash press, where the remaining color bodies are rinsed from the pulp. The pulp is discharged from the wash press at approximately 30 percent consistency. It is diluted to 12 percent consistency and pumped into an existing bleached high-density chest for subsequent use by the paper making machines.

Repulper System. - A backup repulper system is included as an integral part of the new bleach facility and will provide pulp to the tissue mill during a maintenance shutdown or outage of the bleach plant. Because the bleach plant replaces two prior elemental chlorine bleach plants, one of which was always operational, a backup system is a necessity.

Law and Analysis

Section 212.051, F.S., which became effective January 1, 1999, provides as follows:

Sec. 212.051. Equipment or machinery for pollution control; not subject to sales or use tax.—

(1) Notwithstanding any provision to the contrary, sales, use, or privilege taxes shall not be collected with respect to any facility, device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location, or any structure, machinery, or equipment installed in the reconstruction or replacement of such facility,

device, fixture, equipment, or machinery. To qualify, such facility, device, fixture, equipment, or structure must be installed or constructed to meet a law implemented by, or a condition of a permit issued by, the Department of Environment Protection; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the facility, device, fixture, equipment, or structure to be exempted is required to meet such law or condition.

The statute accordingly sets forth two requirements for the exemption, the first being that the property must be used primarily for the control or abatement of pollution or contaminants, and the second being that the property must be installed or constructed to meet a law implemented by, or a condition of a permit issued by, the DEP. The Department has carefully examined the applications and permits concerning the property described in this letter and finds that the Taxpayer meets the second requirement with respect to all of the property. The Taxpayer has in effect had to rebuild most of its facility to comply with the Cluster Rule.

The property must be examined, however, in light of the first requirement. The language of the statute mandates that the Department must inquire into the primary use of each item of property and determine whether it is primarily used for the control or abatement of pollution, or whether it is primarily used for another purpose, such as manufacture or production. For purposes of this inquiry, the property can be divided into two parts: (1) the items comprising the new condensate collection system; and (2) the items comprising the new chlorine dioxide facility and bleach plant.

I. Condensate Collection System.

The essential components of the condensate collection system are the stripper feed tank and condensate stripper, the incinerator, the scrubber, and the heat sink. The function of the stripper is to collect and treat hazardous air pollutants, primarily methanol and total reduced sulfur compounds, and channel them to the incinerator for further treatment. In the incinerator, the hazardous air pollutants are consumed by oxidation, leaving residual sulfur dioxide. The scrubber is used to recycle in usable form the residual sulfur dioxide that remains after incineration, enabling the release of pollutants into the atmosphere at a level within MACT requirements. The heat sink removes the excess heat generated by the new stripper.

The components of the condensate collection system are therefore property that is used primarily for the control or abatement of pollution or contaminants. Accordingly, as required by section 212.031(1), F.S., if the Taxpayer signs a certificate stating that the system is required to meet a law or condition of a permit of the DEP, the purchase and installation of the condensate collection system will be exempt from sales or use tax.

II. Chlorine Dioxide Facility and Three-Stage Bleach Plant.

The primary use of the chlorine dioxide facility is the production of chlorine dioxide for use in the bleaching process, and the chlorine dioxide facility is therefore an integral part of the bleaching process. See, *Jacksonville Electric Authority v. Department of Revenue*, 486 So.2d 1350 (Fla. 1st DCA 1986), in which the court applied an "integrated plant theory." In determining the scope of the exemption for machinery and equipment used in the production of electrical or steam energy found in section 212.08(5)(c), F.S. The integrated plant theory effectively states that all parts of a plant used in the process of producing a product are part of the manufacturing process even if the parts are not intrinsically necessary for the production of the product or simply make a plant function more efficiently.

Accordingly, the chlorine dioxide facility and the new bleach plant will be considered as one integrated unit for purposes of this analysis.

As indicated, the bleaching process is a necessary part of the production of kraft and tissue papers. In the past, the bleaching process has been accomplished at the Taxpayer's plant through the use of elemental chlorine, and the new chlorine dioxide facility produces a chemical that, in its use, is less harmful to the environment than elemental chlorine.

The chlorine dioxide facility consists of tanks for the storage of sodium chlorate, sulfuric acid, and methanol, which are required to produce chlorine dioxide. The chemicals are heated, combined in a generator to form chlorine dioxide, which is then cooled and fed into an absorption tower. The chlorine dioxide is there absorbed into water, creating a bleach solution that must be stored for use in the bleaching process. A scrubber is used to capture escaped chlorine dioxide gas

from the absorption tower, and filters, a metathesis tank, and a saltcake tank are used to recover and recycle remaining chemicals.

The new bleaching equipment will allow the mill to perform environmentally more efficient mixing and washing with less water per ton of fiber than the existing equipment. The new pumps are designed to more intimately mix fibers with either liquids and/or gases than the existing equipment, thereby effectively producing white, clean fiber with fewer by-products.

The process chemistry in the new bleach plant will produce less chlorinated material. This is the result of chlorine dioxide's capacity to oxidize more than to chlorinate (the use of chlorine produces substantially more chlorinated material). Chlorine dioxide is also capable of destroying the small amounts of chlorinated organic by-products produced in the process, whereas elemental chlorine does not destroy those by-products. This is also true of the pressurized high temperature oxygen and peroxide stage, in which a significant amount of organic "colored material" is removed and destroyed within the stage itself.

The net effect is that elemental chlorine and sodium hypochlorite will be removed from the bleach plant and will be replaced by chlorine dioxide and oxygen peroxide. The new process results in less pollution, as well as the actual destruction of polluting substances.

There can therefore be no doubt but that the new chlorine dioxide facility and the new bleach plant meet the requirements of section 212.051, F.S., as equipment installed or constructed to meet EPA and DEP standards and that the facility and plant are used for the control or abatement of pollution. The only question remaining under the statute is whether the new facility and plant are used *primarily* for the control or abatement of pollution.

The purpose of constructing a bleach plant is to produce bleached pulp. Therefore, if a bleach plant were being constructed in the first instance as part of a new pulp mill, it would be apparent that the primary purpose of constructing the plant would be the production of bleach pulp, even if the plant were the most environmentally efficient plant possible. A bleach plant is simply not constructed primarily for the control or abatement of pollution.

The question is different, however, where there is an existing bleach plant that is fully operational and capable of economically producing bleached pulp. If the plant is in no way obsolete, the destruction of the plant and the erection of a new plant would not be for the primary purpose of producing bleached pulp unless the new plant, considering its costs, would pay for itself through increased production, or lower operating costs, or some combination of the two.

The Taxpayer has shown that the existing bleach plant is not obsolete. Over the course of years, parts of the plant could continually be replaced and upgraded at relatively small costs, but from a purely economic standpoint, the existing plant would not be totally replaced at this time or in the foreseeable future. Additionally, the new plant will have a substantially lower production capacity than the existing plant. There may be a minimal reduction in operating costs of the new plant, but that reduction is insignificant when compared to the capital costs of the new plant. It would make no economic sense for the Taxpayer to destroy a fully-operational facility and spend more than \$67 million to construct a new facility, for any reason other than that the new plant is necessary for environmental purposes.

In short, although the bleaching process is necessary to produce strong and absorbent white fiber, the only reason the Taxpayer is investing in the new plant and process chemistry is to achieve environmental compliance with the Cluster Rule. Accordingly, the components of the chlorine dioxide facility and the new three-stage bleach plant are all property that is used primarily for the control or abatement of pollution or contaminants. As required by section 212.051(1), F.S., if the Taxpayer signs a certificate stating that the system is required to meet a law or condition of a permit of the DEP, the purchase and installation of such components will be exempt from sales or use tax.

This response constitutes a Technical Assistance Advise ment under section 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advise, as specified in section 213.22, F.S. Our response is predicated upon those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which this advice is based may subject similar future transactions to a different treatment from that which is expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., which are subject to disclosure to the public under the conditions of section 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for Technical Assistance AdviseMENT, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the taxpayer. Your response should be received by the Department within 15 days of the date of this letter.

Sincerely,

Robert D. Heyde

Senior Attorney

Technical Assistance & Dispute Resolution

Control #39870

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Jeb Bush
Governor

Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

September 4, 2001

Mrs. Marsha Denton, C.F.E.
Putnam County Property Appraiser
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Georgia Pacific Corp. - Pollution Control Devices

Dear Mrs. Denton:

I have reviewed the Returns of Pollution Control Equipment for the Georgia Pacific Corp., as attached to your letter of August 31, 2001, and the attached letter from Tobin Finley, P.E. It appears that, most of the equipment is primarily for the purpose of pollution control pursuant to § 193.621, Florida Statutes. However, the list contains some items which appear to be primarily for the purpose of producing paper and which are not primarily for the purpose of pollution control. I question the primary purpose of the following items of equipment:

Item No.	Description
25829407975	Temp Indicator
25829407892	Heat exchanger
25829408073	Tank white Liquor Storage
258294101639	Heater/Deaerator
25829408066	Slaker
25829408071	Tank Lime Mud Storage
25829408072	Tank Green Liquor Storage
25829408084	Causticizer #3
25829408070	Tank Reburned Lime Storage
25829408082	Causticizer #1
25829408083	Causticizer #2
25829407866	Air Dryer
25829407901	Lining Refractory
25829407902	Oil-fired burner #4 Lime kiln
25829101457	Heater/Deaerator
25829101452	Sample Cooler
25829101451	Sample Cooler
25829101450	Sample Cooler
25829101448	Sample Cooler
25829101449	Sample Cooler
25829101566	Tank-Brine Storage
25829101579	Tank Hydrazine Storage
25829101578	Tank Phosphate Storage

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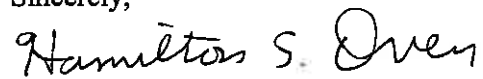
25829407652	Tank 50% Liquor Storage
25829407653	Tank Weak liquor Storage
25829407655	Tank Strong Black liquor
2582940756	Tank chemical Ash Dissolving
2582940786	Damper-Explosion
2582940787	Damper-Explosion
25829407630	Tank air receiver
25829407634	Tank Smelt dissolving #1
25829407635	Tank Smelt dissolving #2
25829407636	Tank Smelt spout cooling head
25829407637	Tank smelt spout cooling pump
25829407640	Tank Salt Cake mixing
25829407619	Separator Flex-Kleen
25829407642	Silo Salt Cake Storage
25829407643	Tank Air Heater condensate
25829406989	Heat Exchanger
25829407003	Coils primary air heater
25829406990	Heat Exchanger
25829407005	Heater-Primary black liquor
25829407006	heater-Secondary black liquor
25829407007	Coils Heater plate
25829406871	Rake Soap skimmer
25829406872	Agitator Chem Ash Tank
25829406881	Spray Nozzle Black liquor
25829407622	Tank Reburned lime Storage
25829407626	Tank Lime Mud Storage
25829407628	Tank Green liquor Storage
25829407616	Slaker
25829407629	Tank Oil Day Storage
25829406988	Lime Crusher
25829406980	Filter Lime Mud
25829407617	Slaker Primary
25829407661	Causticizer #1
25829407662	Causticizer #2
25829407663	Causticizer #3
25829407664	Tank Causticizer Sump
25829407777	Bin Gate Reburned lime
25829407013	Oil fired burner #4 Lime kiln
25829407012	Kiln Lime #4

There may be other pumps, motors and ancillary devices associated with the above items that I can not associate with them that also do not qualify as pollution control equipment.

Georgia Pacific
9/4/01
Page 3

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,


Hamilton S. Oven, P.E.



PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920 • 323 ST. JOHNS AVENUE • PALATKA, FLORIDA 32178-1920
PALATKA: 386-329-0266 • FAX: 386-329-0447 • SUNCOM: 860-0266 • TOLL FREE: 1-800-826-1437
CRESCENT CITY: 386-698-4284 • INTERLACHEN: 386-684-3383
Website: www.co.putnam.fl.us/appraiser • Email: appraiser@co.putnam.fl.us

LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

SEP 04 2001

SITING COORDINATION

August 31, 2001

Mr. Hamilton Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399

RE: Georgia Pacific

Dear Mr. Oven:

Enclosed you will find the Return of Pollution Control Devices for the above referenced accounts in our county.

Would you please review this information and advise me as to what qualifies for assessment as pollution control devices under Section 193.621, Florida Statutes. If you need any additional information, let me know. Thank you for your assistance.

Sincerely,

(Mrs.) Marsha B. Denton, C.F.E.
Office Operations Supervisor

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.

August 6, 2001

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
2600 Blair Stone Road
Tallahassee, FL 32399-2400

Re: Returns for Georgia-Pacific Corporation Pollution Control Devices
Account No. 821328

Dear Mr. Oven:

In reference to the additions to Georgia-Pacific Palatka Pulp and Paper Operations' list of pollution control devices, the following is a description of the projects, and how they apply to pollution control:

In 1998, the US EPA issued regulations requiring a significant reduction in water and air pollution from pulp and paper mills. These rules are commonly referred to in the aggregate as the "Cluster Rule". The Cluster Rule mandates significant, broad-scale changes to the paper manufacturing process, including new production methods, equipment and chemicals. New permitted equipment and processes, such as the Chlorine Dioxide Generator, Bleach Plant, and MACT I Condensate Stripper and Thermal Oxidizer have since been put into place at the Palatka facility to reduce pollution to air and water for Cluster Rule compliance. These facilities will not result in an increase in production or additional revenue for the facility, and actually result in negative Economic Value Added to the company. In 2000, the following projects relating to Cluster Rule compliance were completed:

- 1) Preliminary utility projects to prepare for the installation of the new Bleach Plant, Chlorine Dioxide Generator and MACT I condensate systems as required by the Cluster Rule:
 - a) New transformer station and electrical feed, referred to as the No. 2 Bus Tie, for the new MACT I Condensate Stripper and Thermal Oxidizer.
 - b) Construction of a utility bridge carrying power lines and various chemical, steam and water pipelines to the new Bleach Plant and Chlorine Dioxide Generator.
 - c) Relocation of the Bleach Plant sewer in order to provide real estate for the new Bleach Plant.
 - d) Extension of the stack on one of the mill's power boilers. This extension was required by DEP prior to construction of the Bleach Plant. Air emissions

modeling of pollutants during the permitting phase of the Bleach Plant showed that the mill as a whole would have to increase the dispersion of certain pollutants in order to stay in compliance with National Ambient Air Quality Standards after the addition of the Bleach Plant. The most cost-effective way of meeting the standards was to extend the #4 Power Boiler stack

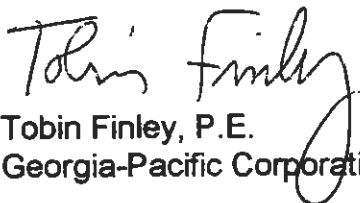
2) Process upgrades required by the Cluster Rule:

- a) Construction of a new Chlorine Dioxide Generator to supply the Bleach Plant with chlorine dioxide. The use of chlorine dioxide, instead of chlorine gas or hypochlorite, is mandated by the Cluster Rule to make 100% elemental-chlorine free bleached pulp. Chlorine dioxide must be made on-site, since it is too unstable for transportation. The mill previously used hypochlorite, chlorine gas and a small amount of chlorine dioxide to bleach pulp.
- b) Upgrades to the process waste water treatment system. The mill's aerated stabilization basin was reconfigured and upgraded with additional aerators to provide improved treatment. The additional aeration horsepower required installation of a new motor control center and transformers.

In addition to the Cluster Rule projects, Georgia-Pacific installed a Reverse Osmosis System to provide water treatment prior to demineralization for boiler feedwater. This unit was installed in 2000 primarily to reduce conductivity in the effluent and to conserve water. The Reverse Osmosis Units allow the demineralizers to operate at much longer intervals before having to be regenerated with acid and caustic. This significantly reduces effluent conductivity and flow.

Please do not hesitate to call me at (386) 325-2001, extension 4672, should you have any questions concerning these projects.

Sincerely,



Tobin Finley, P.E.
Georgia-Pacific Corporation

cc: Marsha Denton – Putnam County Property Appraiser
Brian Perry – GP
Greg Macnaughton – GP
Myra Carpenter – GP



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser LARRY PRECHITT
County, Florida, Pinellas

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Pollution Control Equipment (see Attached list)

Description of Facility

PAPER, PULP & CONVERTING MILL

Name and address of owner:

GEORGIA-PACIFIC CORP
TAX DEPT.
P.O. BOX 105681
ATLANTA, GA 30348-5681

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

[Signature]
Taxpayer's Signature

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER

COPY TO BE GIVEN TO TAXPAYER

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829520001B	\$ 21,362,914	930	ECF BLEACH PLANT - CLO2 GENERATOR	G
25829520001E	\$ 3,185,021	915	ECF BLEACH PLANT - UTILITY BRIDGE	G
25829195004	\$ 20,596	950101	TURP & CAUSTIC RAIL SPILL PROTECTION	G
25829555001	\$ 3,378	950101	TOXIC GAS MONITORS - SENSORS	G
25829194025	\$ 503,417	941220	TURPENTINE & CAUSTIC RAIL SPILL PROTECTION	G
25830794012	\$ 41,302	941201	CLEANER REJECT RECOVERY	G
25829194018	\$ 455,255	940901	LIME KILN CYCLONE	G
25829494023	\$ 18,041	940901	ASBESTOS REMOVAL EQUIPMENT	G
25829594003	\$ 53,987	940325	TOXIC GAS MONITORS - SENSORS	G
25829194004	\$ 18,942	940301	GENERATING BUSES/PCB TRANSFORMERS	G
25829494001	\$ 5,009,268	940209	SWTHGEAR	G
25829494016	\$ 108,454	940209	EFFLUENT LINE	G
25829194003	\$ 1,176	940101	EFFLUENT LINE	G
25829192002B	\$ 49,868	930101	NEW TRANSFORMERS-REPL PCB UNITS	G
25829192005A	\$ 59,717	930101	TRANSFORMERS - REPL PCB UNITS	G
2582952010A	\$ (6,526)	930101	RECOVERY PRECIPITATOR	G
25829192005	\$ 1,729,156	921206	SCRUBBERS - ADJ EXCESS CAPITAL	G
2582952010	\$ 1,580,000	920301	RECOVERY PRECIPITATOR	G
25829192002	\$ 52,307	920101	BLEACH PLANT SCRUBBERS	G
25829118064	\$ 195,830	911130	NEW TRANSFORMERS - REPLACING PCB UNITS	G
25829118068	\$ 75,106	910101	REPLACEMENT OF PCB TRANSFORMERS	G
25829417044	\$ 798,292	900830	REPLACEMENT OF PCB TRANSFORMERS	G
25829117014	\$ 563,034	900430	EFFLUENT PIPELINE	G
25829417039	\$ 100,000	900430	TRANSFORMERS - REPLACING PCB UNITS	G
25829117011	\$ 75,153	900130	WASTE CLARIFIER BYPASS LINE	G
25829117017	\$ 7,156	900101	NON-CONDENSATE GAS COLLECTION SYSTEM	G
25829408681	\$ 7,155	890601	TRANSFORMERS - ELIMINATING PCB UNITS	G
25829408682	\$ 957	890601	FORCED EFFLUENT MAIN 29088001	G
258291011798	\$ 56,199	890101	WATER RECLAIM SYSTEM 29488010	G
25829101812	\$ 37,204	890101	NON COND GAS SYSTEM 29486001	G
25829101808	\$ 33,136	890101	NON-COND GAS SYSTEM 29486001	G
25829101806	\$ 48,779	890101	NON-COND GAS SYSTEM 29486001	G
25829101804	\$ 3,526	890101	NON-COND GAS SYSTEM 29486001	G
25829101803	\$ 24,904	890101	ELIM PCB TRNSFRMRS 30788001	G
25829101802	\$ 6,394	890101	NON COND GAS SYSTEM 29486001	G
25829101801	\$ 206,363	890101	ELIM PCB TRNSFRMRS30788001	G
25829101796	\$ 65,738	890101	NON COND GAS SYSTEM 29486001	G
25829101799	\$ 13,411	890101	NON COND GAS SYSTEM 29486001	G
25829101815	\$ 947	890101	ELIM PCB TRNSFRMRS 30788001	G
25829101795	\$ 202,023	890101	NON-COND GAS SYSTEM 29486001	G
25829101793	\$ 13,569	890101	NON-COND GAS SYSTEM 29486001	G
25829101792	\$ 102,143	890101	ELIM PCB TRNS FRMRS 30788001	G
25829101814	\$ 17,647	890101	NON COND GAS SYSTEM 29486001	G
25829408653	\$ 1,496	890101	ELIM PCB TRNSFRMRS 30788001	G
25829408655	\$ 4,084	890101	FORCED EFFLUENT MAIN 29088001	G
25829408658	\$ 15,116	890101	FORCED EFFLUENT MAIN 29088001	G
25829408657	\$ 12,944	890101	FORCED EFFLUENT MAIN 29088001	G
25830012629	\$ 4,250	890101	AIR PURIFIER #1KPM 30087003	G
25829101789	\$ 291,988	881101	ELIM PCB TRNSFRMRS 30788001	G
25829408642	\$ 231,820	881101	WATER RECLAIM SYSTEM 29488010	G
25829101782	\$ 9,362,482	881001	NON COND GAS SYSTEM 29486001	G
25829101785	\$ 818,536	881001	NON COND GAS SYSTEM 29486001	G
25829408643	\$ 11,766	880901	EFFLUENT MONITOR 29087006	G
25829408630	\$ 1,396,969	880801	FORCED EFFLUENT MAIN 29088001	G
25829408637	\$ 265,136	880801	FORCED EFFLUENT MAIN 29088001	G
25829408633	\$ 479,699	880801	FORCED EFFLUENT MAIN 29088001	G
25829100029	\$ (11,528)	870901	PRECIPITATOR #5 BOILER 29185001	G
25829100030	\$ 5,676	870901	PRECIPITATOR #5 BOILER 29185001	G
25829100026	\$ 5,679	870901	PRECIPITATOR #4 BOILER 29185001	G
25829100025	\$ (11,527)	870901	PRECIPITATOR #4 BOILER 29185001	G
25829100027	\$ 30,186	870101	PRECIPITATOR #5 BOILER 29185001	G
25829100023	\$ 30,186	870101	PRECIPITATOR #4 BOILER 29185001	G
25829100028	\$ 22,263	870101	PRECIPITATOR #5 BOILER 29185001	G
25829100024	\$ 22,263	870101	PRECIPITATOR #4 BOILER 29185001	G
25829101771	\$ 147,625	861201	PRECIPITATOR #5 BOILER 29185001	G
25829101766	\$ 147,624	861201	PRECIPITATOR #4 BOILER 29185001	G
25829101770	\$ 90,856	861101	PRECIPITATOR #5 BOILER 29185001	G
25829101765	\$ 90,856	861101	PRECIPITATOR #4 BOILER 29185001	G
25829408586	\$ 140,407	861101	WASTEWATER SYSTEM 29086021	G
25829101764	\$ 20,393	860901	PRECIPITATOR #4 BOILER 29185001	G
25829101769	\$ 20,394	860901	PRECIPITATOR #5 BOILER 29185001	G
25829101763	\$ 35,039	860801	PRECIPITATOR #4 BOILER 29185001	G
25829101768	\$ 35,039	860801	PRECIPITATOR #5 BOILER 29185001	G
25829408580	\$ 10,527	860801	TALL OIL SCRUBBER 29785001	G
25829101772B	\$ 1,251,753	860601	PRECIPITATOR #5 BOILER 29185001	G
25829101767B	\$ 1,251,752	860601	PRECIPITATOR #4 BOILER 29185001	G
25829101767A	\$ 66,166	860601	PRECIPITATOR #4 BOILER 29185001	G
25829101772A	\$ 66,165	860601	PRECIPITATOR #5 BOILER 29185001	G
25829408577B	\$ 48,477	860601	TALL OIL SCRUBBER 29785001	G
25829408577A	\$ 76,649	860601	TALL OIL SCRUBBER 29785001	G
25829408528	\$ 3,195	851201	OXYGEN INJECTION SYST 29084002	G
25829408527	\$ 1,304	851201	OXYGEN INJECTION SYST 29084002	G
25829510637	\$ 250,000	850701	WATER RECLAIM SYSTEM 295-85-006	G
25831116363	\$ 12,456	850701	PIP #4 TOWEL DUST COLLECTOR	G
25829408526	\$ 2,274,903	850501	OXYGEN INJECTION SYST 29084002	G
25830113205	\$ 48,896	850501	#2KPM AIR SYSTEM 30184002	G
25829408493	\$ 40,252	840901	CLARIFIER MCC 290-82-001	G
25829408455	\$ 33,291	831201	CLARIFIER MCC-DEC 1983 29082001	G

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Item	Cost	Acq Date	Description	Code1
25829408453	\$ 415,802	831101	CLARIFIER MOTOR CTR 290-82-001	G
25829408447	\$ 133,373	821201	WASTE EFFLUENT LINE 290-81-001	G
25829408445	\$ 210,430	821101	AERATOR WASTE WATER 290-81-011	G
25829408440	\$ 9,537	821101	CLARIFIER LINE 290-81-003	G
25829408441	\$ 54,143	821101	PCB TRANSFORMER 290-81-004	G
25829408420	\$ 434,446	811201	BLK LIQ POND MOD 290-81-009	G
25829408419	\$ 135,213	811201	CLARIFIER LINE 290-81-003	G
25829408345	\$ 381,470	790201	PIPE OXIDATION POND NW 305	G
25829408133	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408134	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408141	\$ 7,889	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408140	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408131	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408136	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408137	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408136	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408135	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408139	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408132	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829408130	\$ 7,892	781101	AERATOR AQUA AEROBIC M# 3904011	G
25829407873	\$ 1,050	771101	PEN RECORDER SOLTEC M#VP67235 S	G
25829407910	\$ 385	771101	MOISTURE BALANCE OHAUS M#6010	G
25829407976	\$ 616	771101	TEMP INDICATOR THERMO-ELECT M#3	G
25829407912	\$ 385	771101	MOISTURE BALANCE OHAUS M#6010	G
25829407911	\$ 385	771101	MOISTURE BALANCE OHAUS M# 6010	G
25829407974	\$ 1,049	771101	PEN RECORDER SOLTEC M#VP67235 S	G
25829407946	\$ 3,763	771001	MOTOR 100HP MARATHON S#FF93501-	G
25829408120	\$ 2,813	771001	EXPANSION JOINT BARRON-ASE	G
25829407844	\$ 16,187	771001	AIR COMPRESSOR WORTHINGTON S#	G
25829407969	\$ 350	771001	MULTIMETER KIPL0 M#248 S# 3068	G
25829408088	\$ 59,323	771001	DRIVE AMER STD VS GYROL S#60252	G
25829407970	\$ 350	771001	MULTIMETER KIPL0 M#248 S# 3082	G
25829407971	\$ 350	771001	MULTIMETER KIPL0 M#248 S# 3072	G
25829408121	\$ 2,813	771001	EXPANSION JOINT BARRON-ASE	G
25829408122	\$ 2,395	771001	EXPANSION JOINT-BARRON-ASE	G
25829407872	\$ 300	771001	MULTIMETER KIPL0 M#245 S#41778	G
25829408123	\$ 2,395	771001	EXPANSION JOINT-BARRON-ASE	G
25829408124	\$ 2,519	771001	EXPANSION JOINT BARRON-ASE	G
25829408125	\$ 2,519	771001	EXPANSION JOINT BARRON-ASE	G
25829408003	\$ 8,348	770801	PUMP GOULDS 3405L S#241B810	G
25829407955	\$ 2,967	770701	ACTUATOR SYNCRO-PAK 16A S#B4374	G
25829408051	\$ 17,817	770701	SPD INCREASER PHILA GEAR THS S	G
25829407956	\$ 2,964	770701	ACTUATOR SYNCRO-PAK 16A S#B4374	G
25829408013	\$ 2,813	770601	PUMP	G
25829408012	\$ 2,812	770601	PUMP	G
25829408087	\$ 6,244	770601	DRIVE AMER STD VS GYROL	G
25829408056	\$ 5,812	770601	REDUCER MIXING EQUIP M#76Q25 S#	G
25829408000	\$ 2,354	770601	PUMP CHEMPUMP GB11/2K751H1CA20	G
25829407989	\$ 1,093	770601	PUMP GOULDS M#3196MT S#763B155	G
25829407994	\$ 2,089	770501	PUMP GOULDS 3196MT S# 763B505	G
25829407983	\$ 11,161	770501	PUMP GOULDS VIT S# 303542	G
25829407943	\$ 16,482	770501	MOTOR A-C 350HP	G
25829101642	\$ 3,186	770401	MOTOR 25HP A-C M#51-351-969	G
25829101647	\$ 3,690	770401	PUMP GOULDS M#3196MT S# Q766B84	G
25829101641	\$ 3,186	770401	MOTOR 25HP A-C M#51-351-969	G
25829101648	\$ 3,690	770401	PUMP GOULDS M#3196MT S# Q766B84	G
25829408053	\$ 2,218	770401	REDUCER FALK M#52-5EZ3-15C4	G
25829407988	\$ 2,048	770401	PUMP GOULDS 3196MT S#762B850-1	G
25829407987	\$ 2,048	770401	PUMP GOULDS 3196MT S#762B850-2	G
25829407815	\$ 2,481	770401	AGITATOR IMPELLER	G
25829407928	\$ 3,369	770401	MOTOR 15HP A-C #51-351-967	G
25829407813	\$ 2,481	770401	AGITATOR IMPELLER	G
25829408009	\$ 3,841	770401	PUMP GOULDS 3196MT S#Q765B983	G
25829408010	\$ 4,783	770401	PUMP GOULDS 3196MT S#Q765B984	G
25829407884	\$ 3,066	770401	FAN KOPPERS-WESTINGHOUSE	G
25829407892	\$ 4,329	770401	HEAT EXCHANGER AMER STD S#9-125	G
25829408011	\$ 4,628	770401	PUMP GOULDS 3196MT S#Q766B171	G
25829408086	\$ 3,731	770401	DRIVE LOUIS-ALLIS S#7262629001	G
25829408073	\$ 489,031	770401	TANK WHITE LIQUOR STORAGE 130FT	G
25829407936	\$ 2,131	770401	MOTOR 25HP A-C M#61-359-807	G
25829407939	\$ 725	770401	MOTOR 30 HP A-C	G
25829407938	\$ 725	770401	MOTOR 30HP A-C	G
25829407937	\$ 2,131	770401	MOTOR 25HP A-C M#61-359-807	G
25829407930	\$ 5,833	770401	MOTOR 25HP A-C #51-351-969	G
25829407828	\$ 5,833	770401	MOTOR 25HP A-C #51-351-969	G
25829101643	\$ 40,344	770301	MOTOR 2500HP A-C S#1-5010-88265	G
25829407941	\$ 42,914	770301	MOTOR 1500HP A-C S#47377	G
25829407991	\$ 4,954	770301	PUMP GOULDS 3175S S#241B492	G
25829407954	\$ 1,233	770301	GEARMOTOR CONE M#SMU400750CUKW	G
25829408004	\$ 580	770301	PUMP ALBANY M#H4	G
25829407990	\$ 4,954	770301	PUMP GOULDS M#3175S S#241B486	G
25829408017	\$ 5,524	770301	PUMP GOULDS #3171	G
25829407997	\$ 4,159	770301	PUMP GOULDS M#3175 S# 241B659	G
25829408001	\$ 1,217	770301	PUMP CHEMPUMP SB-1-1/2K751H1CI	G
25829407984	\$ 2,967	770301	PUMP WORTHINGTON M#D-1011 S# Y6	G
25829407999	\$ 1,495	770201	PUMP GOULDS 3196MT S# 763B511	G
25829408023	\$ 3,517	770201	PUMP GALIGHTER dVRG200 S#P76-10	G
25829408055	\$ 3,555	770201	REDUCER LINKBELT 1951Y223AA S#W	G
25829408008	\$ 2,323	770201	PUMP GOULDS 3196MT S# 764B171	G

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25829406054	\$ 6,926	770201	REDUCER MARLEY #32.1T329684490-	G
25829406074	\$ 982	770201	PUMP	G
25829407907	\$ 1,040	770201	SPECTROPHOTOMETER B&L SPECTRONI	G
25829407996	\$ 2,293	770201	PUMP GOULDS 3196MT S# 763B508	G
25829408007	\$ 2,666	770201	PUMP GOULDS 3175S S# 241B890	G
25829408055	\$ 2,480	770101	TANK	G
25829408068	\$ 7,738	770101	AIR COMPRESSOR LEROI 100SS S#49	G
25829408081	\$ 15,227	770101	AQIP ALTERATIONS/ADDITIONS	G
25829408080	\$ 3,320	770101	TANK	G
25829408027	\$ 13,551	770101	ASH POND-AQIP	G
25829408059	\$ 4,953	770101	TANK	G
25829408058	\$ 5,766	770101	TANK	G
25829408057	\$ 5,766	770101	TANK	G
25829408056	\$ 4,949	770101	ANION UNIT	G
25829408045	\$ 4,635	770101	PUMP	G
25829408034	\$ 17,544	770101	DUST COLLECTOR AIR CORR	G
25829408034	\$ 2,578	770101	TANK	G
25829408018	\$ 10,969	770101	FLY ASH SYSTEM	G
25829408053	\$ 2,438	770101	TANK	G
25829408037	\$ 5,510	770101	FAN ID BARRONASE	G
25829408019	\$ 18,208	770101	BREECHING-COMB BOILER ADDITION-	G
25829408039	\$ 4,810	770101	HEATER/DEAERATOR	G
25829408050	\$ 4,683	770101	REDUCER PHILADELPHIA GEAR	G
25829408089	\$ 1,785	770101	MOTOR 100HP	G
25829408044	\$ 10,423	770101	MOTOR 2500HP A-C	G
25829408033	\$ 17,544	770101	DUST COLLECTOR AIR CORR	G
25829407642	\$ 2,569	770101	SCREW CONVEYOR LINK-BELT/FMC	G
25829408002	\$ 1,221	770101	PUMP GOULDS 3405M S#241B660	G
25829407949	\$ 6,840	770101	MOTOR A-C	G
25829408067	\$ 6,430	770101	SEPARATOR ZURN	G
25829408066	\$ 8,700	770101	SLAKER 16" DORR-OLIVER	G
25829408065	\$ 2,862	770101	SCREEN	G
25829408057	\$ 2,542	770101	REDUCER SPD FALK	G
25829408021	\$ 8,014	770101	PUMP GOULDS M#3171 S#45780	G
25829408074	\$ 2,692	770101	TANK LIME MUD STORAGE	G
25829408015	\$ 8,340	770101	PUMP RADER SUTORBIT 3100	G
25829408072	\$ 4,047	770101	TANK GREEN LIQUOR STORAGE	G
25829407996	\$ 1,024	770101	PUMP GOULDS 3196MT S# 763B507	G
25829407995	\$ 2,339	770101	PUMP GOULDS 3196MT S#763B562	G
25829407993	\$ 657	770101	PUMP DEMING FIG4021 S# DC780091	G
25829407992	\$ 558	770101	PUMP DEMING FIG 4001 S# DC76009	G
25829407952	\$ 3,672	770101	MOTOR A-C	G
25829407951	\$ 2,554	770101	MOTOR 350HP A-C	G
25829407840	\$ 2,804	770101	CONVEYOR	G
25829408020	\$ 3,387	770101	PUMP GALIGHER M#2.5SNA100X60 S#	G
25829408081	\$ 2,516	770101	TANK	G
25829408019	\$ 20,446	770101	STACK CONCRETE	G
25829408098	\$ 3,086	770101	MCC GE	G
25829408098	\$ 5,347	770101	MOTOR CONTROL CENTER GE M#7700	G
25829408097	\$ 13,920	770101	MOTOR CONTROL CENTER GE M#7700	G
25829408089	\$ 4,526	770101	COOLING TOWER	G
25829408084	\$ 2,972	770101	CAUSTICIZER #3	G
25829408070	\$ 11,214	770101	TANK REBURNED LIME STORAGE	G
25829408082	\$ 2,973	770101	CAUSTICIZER #1	G
25829407948	\$ 5,818	770101	MOTOR 1000HP A-C	G
25829408080	\$ 3,030	770101	TANK	G
25829408079	\$ 2,452	770101	TANK	G
25829408078	\$ 2,724	770101	TANK	G
25829408077	\$ 3,018	770101	TANK	G
25829408076	\$ 2,924	770101	SOAP SKIMMER	G
25829408075	\$ 4,420	770101	TANK	G
25829408074	\$ 3,641	770101	TANK	G
25829408083	\$ 2,972	770101	CAUSTICIZER #2	G
25829407857	\$ 67,519	770101	CONTROL PANEL #4 RECOVERY BOILE	G
25829407950	\$ 2,554	770101	MOTOR 350HP A-C	G
25829407871	\$ 6,348	770101	SUBSTATION 1000KVA GE	G
25829407866	\$ 9,249	770101	AIR DRYER HANKISON M#F700	G
25829407862	\$ 21,216	770101	COMPUTER FISHER	G
25829407881	\$ 3,251	770101	CONTROL PANEL-LOCAL WATER TREAT	G
25829407860	\$ 7,526	770101	CONTROL PANEL-DEMIN WATER	G
25829407876	\$ 9,143	770101	EVAPORATOR	G
25829407858	\$ 10,148	770101	CONTROL PANEL-MAIN WATER TREATM	G
25829407877	\$ 8,187	770101	CONCENTRATOR	G
25829407856	\$ 2,442	770101	CONTROL PANEL-BLK LIQ FILTER	G
25829407855	\$ 11,085	770101	CONTROL PANEL-INSTRUMENTATION #	G
25829407843	\$ 2,965	770101	SCREW CONVEYOR LINK-BELT/FMC	G
25829407841	\$ 2,804	770101	CONVEYOR	G
25829407839	\$ 2,543	770101	CONVEYOR	G
25829407838	\$ 2,543	770101	CONVEYOR	G
25829407827	\$ 5,289	770101	FAN ID ZURN	G
25829407859	\$ 17,713	770101	CONTROL PANEL-EVAPS/CONCS	G
25829407900	\$ 171,747	770101	LIME KILN #4 ALLIS-CHALMERS	G
25829407947	\$ 2,557	770101	MOTOR 200HP GE S#8401532	G
25829407935	\$ 906	770101	MOTOR 25HP A-C M#51-351-969	G
25829407934	\$ 985	770101	MOTOR 25HP A-C	G
25829407933	\$ 1,395	770101	MOTOR 20HP US ELECTRIC	G
25829407932	\$ 1,386	770101	MOTOR 25HP A-C	G
25829407931	\$ 1,387	770101	MOTOR 25HP A-C	G
25829407875	\$ 9,801	770101	EVAPORATOR	G

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25829407901	\$ 17,152	7/70101	LINING REFRACTORY-LIME KILN #4	IG
25829407818	\$ 8,317	7/70101	AGITATOR RAKE DORR-OLIVER	G
25829407888	\$ 2,824	7/70101	COILS-SECONDARY AIR HEATER	G
25829407886	\$ 7,351	7/70101	FAN ZURN	G
25829407885	\$ 4,178	7/70101	FAN ZURN	G
25829407881	\$ 3,500	7/70101	EVAPORATOR	G
25829407880	\$ 3,532	7/70101	EVAPORATOR	G
25829407879	\$ 3,816	7/70101	EVAPORATOR	G
25829407878	\$ 8,335	7/70101	CONCENTRATOR	G
25829407802	\$ 5,239	7/70101	OIL-FIRED BURNER SYS #4 LIME KI	G
25829101529	\$ 1,855	7/61201	PUMP CHEMPUMP S#22585-1	G
25829101525	\$ 1,140	7/61201	COUPLING GEAR-TYPE SIER-BATH SI	G
25829101524	\$ 6,090	7/61201	CHLORINATOR M#ADVANCE 884 S#751	G
25829101482	\$ 2,695	7/61201	MOTOR 20HP US ELECT S#R8381-00-	G
25829101538	\$ 2,865	7/61201	PUMP M# 3405M S# 238B502-2 GOUL	G
25829101539	\$ 1,485	7/61201	PUMP ALBANY M#CD1138-2	G
25829101540	\$ 1,580	7/61201	PUMP ALBANY M#CD1138-2	G
25829101541	\$ 7,155	7/61201	PUMP GOULDS M# 3405L S# 238B594	G
25829101542	\$ 1,655	7/61201	PUMP MILTON ROY M#R10196 S#1248	G
25829101543	\$ 14,285	7/61201	PUMP GOULDS M#3405L S#238B446	G
25829101544	\$ 3,100	7/61201	PUMP MILTON ROY M#A S#200127-3	G
25829101447	\$ 1,755	7/61201	SAMPLE COOLER CALGON S#01732352	G
25829101545	\$ 1,620	7/61201	PUMP AUX LUBE OIL ON RED5731	G
25829101546	\$ 690	7/61201	PUMP LUBE OIL-BFW PUMP #1-PUA50	G
25829101445	\$ 4,495	7/61201	HEAT EXCHANGER LINDY M#SC88280	G
25829101446	\$ 17,180	7/61201	HEAT EXCHANGER AMER STD S# 6-12	G
25829101535	\$ 3,220	7/61201	PUMP MILTON ROY M#A S#200127-1	G
25829101531	\$ 1,855	7/61201	PUMP CHEMPUMP S#22585-3	G
25829101470	\$ 370	7/61201	MOTOR 2HP US ELECT S#F1174-04-4	G
25829101471	\$ 8,910	7/61201	MOTOR A/C S# 51-306-089	G
25829101472	\$ 460	7/61201	MOTOR 2.5KW CHEMPUMP S#22585-2	G
25829101473	\$ 460	7/61201	MOTOR 2.5KW CHEMPUMP S#22585-1	G
25829101558	\$ 17,040	7/61201	SPEED INCREASER PHILA GEAR S# 1	G
25829101474	\$ 460	7/61201	MOTOR 2.5KW CHEMPUMP S#22585-3	G
25829101560	\$ 50,485	7/61201	ACTIVATED CARBON FILTER 11FT OD	G
25829101561	\$ 50,485	7/61201	ACTIVATED CARBON FILTER 11FT OD	G
25829101562	\$ 8,675	7/61201	TANK-RESIN MAINTENANCE SYS	G
25829101564	\$ 57,920	7/61201	TANK-FILTEREX COND POLISH SYS'S	G
25829101547	\$ 680	7/61201	PUMP LUBE OIL-BFW PUMP #2-PUA5	G
25829101522	\$ 1,740	7/61201	PUMP DEMING FIG 4001 S#DC-74402	G
25829101462	\$ 725	7/61201	MOTOR 2HP WESTINGHOUSE S#31-465	G
25829101461	\$ 5,725	7/61201	STATIC MIXER KOCH M#A65	G
25829101457	\$ 131,335	7/61201	HEATER/DEAERATOR DOUGLAS/LOMASO	G
25829101452	\$ 455	7/61201	SAMPLE COOLER CALGON S#01732385	G
25829101451	\$ 455	7/61201	SAMPLE COOLER CALGON S#01732301	G
25829101450	\$ 455	7/61201	SAMPLE COOLER CALGON S#12734349	G
25829101515	\$ 1,615	7/61201	PUMP M# 3196MT S# 752B537 GOULD	G
25829101516	\$ 1,980	7/61201	PUMP DEMING FIG 4021 S# DC-7440	G
25829101517	\$ 59,390	7/61201	PUMP BINGHAM-WILLAMETTE S#242-3	G
25829101518	\$ 56,840	7/61201	PUMP BINGHAM-WILLAMETTE S#242-3	G
25829101519	\$ 6,415	7/61201	PUMP M# 3405L S# 238B593 GOULDS	G
25829101537	\$ 3,115	7/61201	PUMP M# 3405M S# 238B502-1 GOUL	G
25829101448	\$ 455	7/61201	SAMPLE COOLER CALGON S#01732350	G
25829101536	\$ 3,220	7/61201	PUMP MILTON ROY M#A S#200127-2	G
25829101523	\$ 1,740	7/61201	PUMP DEMING FIG 4001 S# DC-7440	G
25829101524	\$ 1,365	7/61201	PUMP M# 3196ST S# 753B044 GOULD	G
25829101525	\$ 3,600	7/61201	PUMP M# 3196MT S# 752B536-1 GOU	G
25829101526	\$ 3,600	7/61201	PUMP M# 3196MT S# 752B536-2 GOU	G
25829101527	\$ 3,600	7/61201	PUMP M# 3196MT S# 752B536-3 GOU	G
25829101528	\$ 1,855	7/61201	PUMP CHEMPUMP S#22585-2	G
25829101530	\$ 3,105	7/61201	PUMP MILTON ROY M#A S#206127-4	G
25829101532	\$ 1,855	7/61201	PUMP CHEMPUMP S#22585-4	G
25829101533	\$ 1,835	7/61201	PUMP M# 3196MT S#747B907-1 GOUL	G
25829101534	\$ 1,885	7/61201	PUMP M# 3196MT S# 747B907-2 GOU	G
25829101565	\$ 55,080	7/61201	TANK-FILTERE COND POLISH SYS S#	G
25829101449	\$ 455	7/61201	SAMPLE COOLER CALGON S#01732302	G
25829101426	\$ 435	7/61201	EJECTOR PENBERTHY M#166A-HY	G
25829101594	\$ 52,450	7/61201	SWITCHGEAR-GE-BREAKER FOR #2/3	G
25829101563	\$ 53,930	7/61201	TANK-FILTEREX COND POLISH SYS'S	G
25829101596	\$ 54,225	7/61201	SWITCHGEAR CONTROL PANEL GE	G
25829101492	\$ 27,700	7/61201	MOTOR 200HP A-C S#1-5112-84655	G
25829101491	\$ 33,780	7/61201	MOTOR 250HP AC- M#116 S#1-5112	G
25829101601	\$ 575	7/61201	VALVE AUTO RECIRCULATION YARWAY	G
25829101602	\$ 575	7/61201	VALVE AUTO RECIRCULATION YARWAY	G
25829101490	\$ 299,325	7/61201	MOTOR 2500HP A-C S#1-5010-74969	G
25829101475	\$ 460	7/61201	MOTOR 2.5KW CHEMPUMP S#22585-4	G
25829101489	\$ 5,285	7/61201	MOTOR A/C S# 51-352-802	G
25829101476	\$ 1,030	7/61201	MOTOR A/C S# 51-351-965	G
25829101566	\$ 5,785	7/61201	TANK-BRINE STORAGE & MEASURING	G
25829101427	\$ 8,770	7/61201	EVAPORATOR CHLORINE-CAP CONTROL	G
25829101593	\$ 52,450	7/61201	SWITCHGEAR-GE-BREAKER FOR #1 GE	G
25829101425	\$ 6,440	7/61201	EJECTOR CHLORINE-FEEDWATER TREA	G
25829101477	\$ 1,030	7/61201	MOTOR A/C S# 51-351-965	G
25829101487	\$ 5,245	7/61201	MOTOR A/C S# 51-352-900	G
25829101419	\$ 40,720	7/61201	CONTROL PANEL-LOCAL DEMINERALIZ	G
25829101418	\$ 35,405	7/61201	CONTROL PANEL-LOCAL WATER TREAT	G
25829101486	\$ 5,245	7/61201	MOTOR A/C S# 51-352-900	G
25829101478	\$ 2,040	7/61201	MOTOR 15HP	G
25829101479	\$ 565	7/61201	MOTOR 3HP A-C S#51-307-907	G

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25829101485	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101484	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101417	\$ 81,830	761201	CONTROL PANEL-DEMINEALIZED WAT	G
25829101488	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101577	\$ 1,835	761201	TANK-SULFITE REGENERATE SYS	G
25829101567	\$ 8,815	761201	TANK-CHLORINE RETENTION	G
25829101568	\$ 8,815	761201	TANK-CHLORINE RETENTION	G
25829101569	\$ 5,580	761201	TANK-CHLORINE RETENTION	G
25829101570	\$ 12,880	761201	TANK LUBE OIL RESERVOIR	G
25829101571	\$ 107,525	761201	ANION UNIT ADV BOILER S#4021 8F	G
25829101572	\$ 50,485	761201	ACTIVATED CARBON FILTER 11FT OD	G
25829101573	\$ 124,820	761201	TANK ADV BOILER & TANK S#4019 1	G
25829101574	\$ 124,820	761201	TANK ADV BOILER & TANK S#4018	G
25829101575	\$ 107,520	761201	TANK ADV BOILER & TANK S#4020	G
25829101595	\$ 52,450	761201	REACTOR GE TYPE AA-CLT	G
25829101576	\$ 95,035	761201	TANK BROCK & BLEVINS 38FT X 31	G
25829101582	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR SYNCH	G
25829101586	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #1KPN	G
25829101591	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR FP &	G
25829101590	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR INCOM	G
25829101589	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #4 RB	G
25829101587	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR ADMIN	G
25829101493	\$ 28,335	761201	MOTOR 200HP A-C S#1-5112-84555-	G
25829101583	\$ 6,735	761201	TANK RESIN MAINT	G
25829101582	\$ 12,500	761201	TANK JUSTIN S#4525 9FT X 20FT H	G
25829101579	\$ 1,725	761201	TANK HYDRAZINE STORAGE	G
25829101578	\$ 2,835	761201	TANK PHOSPHATE STORAGE	G
25829101588	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #4 RB	G
25829407202	\$ 2,635	761201	MOTOR A/C S# 51-351-967	G
25829407371	\$ 1,290	761201	PUMP GOULDS M#3196MT S#763B510	G
25829407199	\$ 2,895	761201	MOTOR A/C S# 51-351-962	G
25829407383	\$ 1,548	761201	PUMP GOULDS M#3196MT S#762B997	G
25829407364	\$ 2,214	761201	PUMP GOULDS M#3196MT S#763B165	G
25829407365	\$ 916	761201	PUMP MILTON ROY M#R16196 S#1289	G
25829407366	\$ 1,102	761201	PUMP GOULDS M#3196MT S#763B506	G
25829407367	\$ 1,711	761201	PUMP GOULDS M#3196MT S#763B563	G
25829407368	\$ 1,847	761201	PUMP GOULDS M#3196MT S#763B564	G
25829407361	\$ 1,234	761201	PUMP GOULDS M#3196MT S#762B996	G
25829407370	\$ 1,101	761201	PUMP GOULDS M#3196MT S#	G
25829407380	\$ 1,095	761201	PUMP GOULD M#3196MT S#763B158	G
25829407372	\$ 2,407	761201	PUMP GOULDS M#3196MT S#763B561	G
25829407373	\$ 968	761201	PUMP A-C M#F483-391 S#751-16662	G
25829407374	\$ 1,102	761201	PUMP GOULDS M#3196MT S#764B170	G
25829407375	\$ 2,434	761201	PUMP GOULDS M#3196MT S#764B171	G
25829407383	\$ 4,120	761201	PUMP M# 3196MT S# 747B904-1 GOU	G
25829407384	\$ 4,590	761201	PUMP M# 3196MT S# 747B905-1 GOU	G
25829407385	\$ 4,590	761201	PUMP M# 3196MT S# 747B905-2 GOU	G
25829407389	\$ 2,861	761201	PUMP GOULDS M#3405L S#241B658	G
25829407319	\$ 295	761201	MOTOR CALGON	G
25829407309	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-4	G
25829407310	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-5	G
25829407311	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-3	G
25829407312	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-1	G
25829407313	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-2	G
25829407314	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-6	G
25829407315	\$ 7,975	761201	ACTUATOR ROTORK S#B2733A-1	G
25829407362	\$ 1,420	761201	PUMP GOULDS M#3196MT S#763B162	G
25829407318	\$ 1,020	761201	MOTOR/REDUCER 3/4HP GE/DELAVAL	G
25829407392	\$ 12,250	761201	PUMP M# 31755 S# 237B384-2 GOUL	G
25829407320	\$ 295	761201	MOTOR CALGON	G
25829407337	\$ 2,670	761201	TEMP BATH TECHNE M# FB-07	G
25829407344	\$ 897	761201	MINITECTOR ELCOMTR M#150 S#6076	G
25829407356	\$ 912	761201	PUMP ROPER M#6380 S#55690	G
25829407357	\$ 2,283	761201	PUMP GOULDS M#3196MT S#763B154	G
25829407358	\$ 1,384	761201	PUMP MILTON ROY M#A S#128818-1	G
25829407359	\$ 1,216	761201	PUMP MILTON ROY M#A S#128818-2	G
25829407317	\$ 855	761201	MOTOR 1.5HP US ELECT S#F811B-01	G
25829407421	\$ 6,255	761201	PUMP GOULDS M#3196MT S#748B053	G
25829407412	\$ 9,580	761201	PUMP M# 3196MT S# 746B123-1 GOU	G
25829407413	\$ 9,580	761201	PUMP M# 3196MT S# 746B123-2 GOU	G
25829407414	\$ 6,240	761201	PUMP M# 3196MT S# 746B131-1 GOU	G
25829407415	\$ 6,240	761201	PUMP M# 3196MT S# 746B131-2 GOU	G
25829407416	\$ 13,130	761201	PUMP GOULDS M#AVIT S#303063-1	G
25829407417	\$ 13,130	761201	PUMP GOULDS M#AVIT S#303063-2	G
25829407418	\$ 5,010	761201	PUMP M# 3196MT S# 746B128-1 GOU	G
25829407386	\$ 2,865	761201	PUMP M# 3196MT S# 747B908-1 GOU	G
25829407420	\$ 4,555	761201	PUMP GOULDS M#3196MT S#748B054	G
25829407409	\$ 7,530	761201	PUMP GOULDS M#3196MT S#748B058	G
25829407422	\$ 7,765	761201	PUMP GOULDS M#3196MT S#748B050	G
25829407423	\$ 9,150	761201	PUMP GOULDS M#3196MT S#748B049	G
25829407424	\$ 3,415	761201	PUMP GOULDS M#3196MT S#748B059	G
25829407425	\$ 4,355	761201	PUMP GOULDS M#3196MT S#748B052	G
25829407426	\$ 4,130	761201	PUMP M# 3196MT S# 747B904-2 GOU	G
25829407427	\$ 3,095	761201	PUMP M# 3405M S# 238B595 GOULDS	G
25829407428	\$ 7,875	761201	PUMP M# 3175 S# 237B667-1 GOULD	G
25829407419	\$ 5,010	761201	PUMP M# 3196MT S#746B128-2 GOU	G
25829407401	\$ 4,685	761201	PUMP GOULDS M# 3196MT S#748B056	G
25829407306	\$ 2,965	761201	ACTUATOR ROTORK S#A2688A-2	G
25829407393	\$ 7,840	761201	PUMP WORTHINGTON M#D1011 S#Y625	G

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25829407384	\$ 7,640	7/6/2001	PUMP WORTHINGTON M#D1011 S#Y625	G
25829407385	\$ 4,670	7/6/2001	PUMP WORTHINGTON M#D1011	G
25829407386	\$ 3,510	7/6/2001	PUMP M# 3196MT S#755B348 GOULD	G
25829407387	\$ 4,555	7/6/2001	PUMP M# 3196XLT S# 744B644 GOUL	G
25829407388	\$ 2,290	7/6/2001	PUMP M# 3196MT S# 744B643 GOULD	G
25829407411	\$ 4,095	7/6/2001	PUMP M# 3196MT S#746B125 GOULDS	G
25829407400	\$ 4,555	7/6/2001	PUMP M# 3196MT S# 746B126-2 GOU	G
25829407410	\$ 12,095	7/6/2001	PUMP GOULDS 3196MT S#752B538	G
25829407402	\$ 6,255	7/6/2001	PUMP GOULDS M# 3196MT S#746B055	G
25829407403	\$ 4,450	7/6/2001	PUMP M# 3196MT S# 747B515 GOULD	G
25829407404	\$ 13,535	7/6/2001	PUMP M# 3196MT S#746B124-1 GOU	G
25829407405	\$ 13,530	7/6/2001	PUMP M# 3196T S# 746B124-2 GOUL	G
25829407406	\$ 7,765	7/6/2001	PUMP GOULDS M#3196MT S#746B050-	G
25829407407	\$ 9,410	7/6/2001	PUMP GOULDS M#3196MT S#746B049-	G
25829407408	\$ 3,020	7/6/2001	PUMP M# 3196MT S# 746B130 GOULD	G
25829407387	\$ 2,865	7/6/2001	PUMP M# 3196MT S# 747B906-2 GOU	G
25829407389	\$ 4,555	7/6/2001	PUMP M# 3196MT S# 746B126-1 GOU	G
25829407231	\$ 5,885	7/6/2001	MOTOR A/C S# 51-358-444	G
25829407222	\$ 4,305	7/6/2001	MOTOR A/C S# 51-352-906	G
25829407223	\$ 4,305	7/6/2001	MOTOR A/C S# 51-352-906	G
25829407224	\$ 3,510	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407225	\$ 3,275	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407226	\$ 3,275	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407227	\$ 3,820	7/6/2001	MOTOR A/C S# 51-331-966	G
25829407228	\$ 3,820	7/6/2001	MOTOR A/C S# 51-331-966	G
25829407239	\$ 2,620	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407230	\$ 5,885	7/6/2001	MOTOR A/C S# 51-358-444	G
25829407219	\$ 1,365	7/6/2001	MOTOR A/C S# 51-351-965	G
25829407232	\$ 5,650	7/6/2001	MOTOR A/C S# 51-352-906	G
25829407233	\$ 8,845	7/6/2001	MOTOR 25HP A-C M#61-355-607	G
25829407234	\$ 5,635	7/6/2001	MOTOR 15HP A-C M#636	G
25829407235	\$ 7,155	7/6/2001	MOTOR 20HP A-C	G
25829407236	\$ 5,280	7/6/2001	MOTOR 40HP A-C S#51-355-440	G
25829407237	\$ 2,225	7/6/2001	MOTOR S# 51-331-962 A-C	G
25829407308	\$ 2,965	7/6/2001	ACTUATOR ROTORK S#A2606A-8	G
25829407229	\$ 5,685	7/6/2001	MOTOR 40HP A-C S#51-355-444	G
25829407211	\$ 3,825	7/6/2001	MOTOR A/C S# 51-331-966	G
25829407201	\$ 3,510	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407203	\$ 3,820	7/6/2001	MOTOR 20HP A-C S#51-331-966	G
25829407204	\$ 5,600	7/6/2001	MOTOR A/C S# 51-3520906	G
25829407205	\$ 950	7/6/2001	MOTOR 5HP A-C S#51-303-065	G
25829407206	\$ 3,510	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407207	\$ 10,735	7/6/2001	MOTOR A/C S# 51-352-922	G
25829407208	\$ 2,645	7/6/2001	MOTOR 15HP A-C S#51-351-967	G
25829407221	\$ 8,625	7/6/2001	MOTOR 60HP A-C S#51-352-928	G
25829407210	\$ 8,980	7/6/2001	MOTOR A/C S# 51-359-611	G
25829407220	\$ 8,625	7/6/2001	MOTOR 60HP A-C S#51-352-928	G
25829407212	\$ 3,825	7/6/2001	MOTOR A/C S# 51-331-966	G
25829407213	\$ 3,500	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407214	\$ 3,500	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407215	\$ 1,355	7/6/2001	MOTOR 7.5HP A-C S#51-351-965	G
25829407216	\$ 3,510	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407217	\$ 3,820	7/6/2001	MOTOR 20HP A-C S#51-331-966	G
25829407218	\$ 5,665	7/6/2001	MOTOR A/C S# 51-352-906	G
25829407240	\$ 2,820	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407209	\$ 8,980	7/6/2001	MOTOR A/C S# 51-359-611	G
25829407292	\$ 316	7/6/2001	MOTOR 0.5HP RELIANCE S#10318217	G
25829407281	\$ 72,770	7/6/2001	MOTOR 350HP A-C M#126 S#1-5117-	G
25829407282	\$ 20,420	7/6/2001	MOTOR A/C S# 51-326-605	G
25829407283	\$ 8,150	7/6/2001	MOTOR A/C S# 51-352-922	G
25829407284	\$ 8,150	7/6/2001	MOTOR A/C S# 51-352-922	G
25829407285	\$ 7,335	7/6/2001	MOTOR 60HP A-C	G
25829407287	\$ 4,730	7/6/2001	MOTOR 60HP A-C M#51-356-459	G
25829407288	\$ 4,630	7/6/2001	MOTOR 60HP A-C M#51-356-459	G
25829407238	\$ 2,230	7/6/2001	MOTOR GE M#884A565AB	G
25829407290	\$ 2,790	7/6/2001	MOTOR 25HP DOVER S#C-26824	G
25829407278	\$ 18,735	7/6/2001	MOTOR A/C S# 51-352-374	G
25829407293	\$ 316	7/6/2001	MOTOR 0.5HP RELIANCE S#10318216	G
25829407301	\$ 340	7/6/2001	GEARMOTOR .5HP RELIANCE #423306	G
25829407302	\$ 340	7/6/2001	GEARMOTOR .5HP RELIANCE #423306	G
25829407303	\$ 340	7/6/2001	GEARMOTOR .5HP RELIANCE #423306	G
25829407304	\$ 340	7/6/2001	GEARMOTOR .5HP RELIANCE #423306	G
25829407305	\$ 2,965	7/6/2001	ACTUATOR ROTORK S#A2688A-1	G
25829407431	\$ 8,940	7/6/2001	PUMP M# 3175S S# 237688-2 GOULD	G
25829407289	\$ 108,655	7/6/2001	MOTOR A/C S# 1-5112-/4969-1	G
25829407270	\$ 10,635	7/6/2001	MOTOR A/C S# 51-356-460	G
25829407241	\$ 2,010	7/6/2001	MOTOR A/C S# 51-308-089	G
25829407242	\$ 2,010	7/6/2001	MOTOR A/C S#51-306-089	G
25829407243	\$ 3,275	7/6/2001	MOTOR A/C S# 51-351-968	G
25829407247	\$ 16,701	7/6/2001	MOTOR 1000HP A/C M#136 #1-5115-	G
25829407249	\$ 5,913	7/6/2001	MOTOR 250HP A-C M#136 S#1-5112-	G
25829407250	\$ 5,386	7/6/2001	MOTOR 250HP A-C M#136 S#1-5112-	G
25829407262	\$ 10,185	7/6/2001	MOTOR A/C S# 51-352-921	G
25829407280	\$ 72,770	7/6/2001	MOTOR 350HP A-C M#126 S#1-5117-	G
25829407268	\$ 10,835	7/6/2001	MOTOR A/C S# 51-356-460	G
25829407279	\$ 18,805	7/6/2001	MOTOR A/C S# 51-352-374	G
25829407271	\$ 10,830	7/6/2001	MOTOR A/C S# 51-356-460	G
25829407272	\$ 10,830	7/6/2001	MOTOR A/C S# 51-356-460	G
25829407273	\$ 27,960	7/6/2001	MOTOR 200HP A-C S#1-5112-78174-	G

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25829407274	\$ 20,420	7/61/201	MOTOR A/C S# 51-326-605	G
25829407275	\$ 7,220	7/61/201	MOTOR A/C S# 51-352-923	G
25829407276	\$ 10,735	7/61/201	MOTOR A/C S# 51-356-459	G
25829407277	\$ 10,735	7/61/201	MOTOR A/C S# 51-356-459	G
25829407307	\$ 2,965	7/61/201	ACTUATOR ROTORK S#A2606A-2	G
25829407266	\$ 194,340	7/61/201	MOTOR A/C S# 47185-1	G
25829407722	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407713	\$ 45,665	7/61/201	MOTOR CONTROL CENTER GE #416X03	G
25829407714	\$ 54,635	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407715	\$ 55,625	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407716	\$ 55,150	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407717	\$ 52,255	7/61/201	MOTOR CONTROL CENTER GE #IC7700	G
25829407718	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407719	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407732	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407721	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407710	\$ 39,730	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407723	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407724	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407725	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407727	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407728	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407730	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407650	\$ 71,600	7/61/201	TANK COMBINED CONDENSATE	G
25829407720	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407660	\$ 3,160	7/61/201	TANK SURGE	G
25829407429	\$ 7,675	7/61/201	PUMP MM 3175 S# 237B667-2 GOULD	G
25829407652	\$ 86,205	7/61/201	TANK 50% LIQUOR STORAGE	G
25829407653	\$ 71,600	7/61/201	TANK WEAK LIQUOR STORAGE	G
25829407654	\$ 16,240	7/61/201	TANK PRECIPITATOR MAKE DOWN	G
25829407655	\$ 37,310	7/61/201	TANK STRONG BLACK LIQUOR	G
25829407656	\$ 15,000	7/61/201	TANK CHEMICAL ASH DISSOLVING	G
25829407657	\$ 43,590	7/61/201	TANK MILL CONDENSATE RECEIVER	G
25829407712	\$ 51,055	7/61/201	MOTOR CONTROL CENTER GE IC7000	G
25829407658	\$ 3,450	7/61/201	TANK CYCLONE	G
25829407711	\$ 58,335	7/61/201	MOTOR CONTROL CENTER GE #75C256	G
25829407680	\$ 65,150	7/61/201	DRIVE FLUID VS AMER STD S#533-4	G
25829407686	\$ 128,825	7/61/201	COOLING TOWER MARLEY S#585-12-5	G
25829407705	\$ 45,390	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407706	\$ 87,110	7/61/201	MOTOR CONTROL CENTER GE #M1C716	G
25829407707	\$ 12,950	7/61/201	TRANSFORMER-RECTIFIER GE S#L495	G
25829407708	\$ 52,780	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407709	\$ 43,165	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407733	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407656	\$ 17,665	7/61/201	TANK EVAPORATOR CONDENSATE RECE	G
25829407797	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407785	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1123	G
25829407786	\$ 9,955	7/61/201	DAMPER-EXPLOSION TYPE BARRONIAS	G
25829407787	\$ 9,955	7/61/201	DAMPER-EXPLOSION TYPE BARRONIAS	G
25829407781	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1124	G
25829407792	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#D1125	G
25829407793	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART# 900-1	G
25829407794	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART # 900-1	G
25829407731	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GES#75C256	G
25829407796	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407782	\$ 9,775	7/61/201	SLIDE GATE KOPPERS #900-1 S#SE1	G
25829407798	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407799	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407800	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407801	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407802	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407803	\$ 12,465	7/61/201	ELECTRO-SKIMMER-J ZUCKER-OWN M	G
25829407200	\$ 1,790	7/61/201	MOTOR A/C S# 51-351-983	G
25829407795	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407743	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407734	\$ 10,555	7/61/201	MOTOR CONTROL CNTR GE S#DA75C25	G
25829407735	\$ 37,305	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407736	\$ 46,615	7/61/201	MOTOR CONTROL CENTER GE IC7150A	G
25829407737	\$ 33,205	7/61/201	CONTROL PANEL-PRECIPITATOR RAPP	G
25829407738	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407739	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407740	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407784	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1122	G
25829407742	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407783	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART# 900-1	G
25829407744	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407745	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407746	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407747	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407748	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407760	\$ 29,215	7/61/201	INTERCOM SYSTEM #4 RECOVERY BOI	G
25829407761	\$ 3,455	7/61/201	SILENCER UNIVERSAL M#RDY12 S#51	G
25829407649	\$ 6,785	7/61/201	TANK PHILLIPS STEEL S#2790 3FT	G
25829407741	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407507	\$ 3,881	7/61/201	REDUCER FALK M#102-7E2X3-15A8	G
25829407456	\$ 1,150	7/61/201	PUMP AURORA M#114	G
25829407459	\$ 7,500	7/61/201	PUMP MM 3171 S# 44593 GOULDS	G
25829407460	\$ 804	7/61/201	PUMP VIKING M#LS124 S#1057660	G
25829407470	\$ 1,595	7/61/201	PUMP VIKING M#LS124R S#1042893	G

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Item	Cost	Acq Date	Description	Code
25829407471	\$ 1,595	7/12/01	PUMP VIKING M#LS124R S#1042894	G
25829407473	\$ 320	7/12/01	PUMP CALGON P-7 S#279047	G
25829407474	\$ 320	7/12/01	PUMP CALGON P-7 S#279001	G
25829407530	\$ 400	7/12/01	REDUCER	G
25829407506	\$ 1,920	7/12/01	REDUCER LINKBELT M#WA76-56502-6	G
25829407449	\$ 12,250	7/12/01	PUMP GOULDS M#3175S S# 237B384	G
25829407508	\$ 461	7/12/01	REDUCER LINKBELT M#WA6-56834-1	G
25829407509	\$ 461	7/12/01	REDUCER LINKBELT M#WA6-56854-1	G
25829407525	\$ 1,150	7/12/01	REDUCER LINK-BELT M#DWB800-71	G
25829407526	\$ 1,150	7/12/01	REDUCER LINK-BELT M# DWB800-71	G
25829407527	\$ 1,380	7/12/01	REDUCER LINK-BELT M#DWB800-71	G
25829407528	\$ 1,380	7/12/01	REDUCER LINK-BELT M#DWB800-71	G
25829407651	\$ 89,870	7/12/01	TANK BOILOUT RECO 30FT X 30FT	G
25829407505	\$ 1,442	7/12/01	REDUCER LINKBELT M#WAG-56502-1	G
25829407440	\$ 8,120	7/12/01	PUMP M#3175S S# 2385633	G
25829407726	\$ 7,535	7/12/01	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407432	\$ 8,945	7/12/01	PUMP M# 3175S S# 237B385-1 GOUL	G
25829407433	\$ 8,945	7/12/01	PUMP S# 237B385-1 M# 3175S GOUL	G
25829407434	\$ 6,910	7/12/01	PUMP GOULDS M#3196MT S#746B057	G
25829407435	\$ 7,765	7/12/01	PUMP GOULDS M#3196MT S#746B051	G
25829407436	\$ 7,765	7/12/01	PUMP GOULDS M#3196MT S#746B051	G
25829407437	\$ 4,670	7/12/01	PUMP WORTHINGTON M#D-1011	G
25829407453	\$ 10,350	7/12/01	EXHAUSTER RADER SUTORBILT 3100	G
25829407439	\$ 4,330	7/12/01	PUMP M# 3196MT S# 747B908-2 GOU	G
25829407450	\$ 7,445	7/12/01	PUMP A-C M#F4B3-516 S#761-19750	G
25829407441	\$ 1,910	7/12/01	PUMP A-C M#F-4B5 S#751-17727-9	G
25829407443	\$ 4,635	7/12/01	PUMP GOULDS M#3196MT S#755B674	G
25829407444	\$ 4,640	7/12/01	PUMP GOULDS M#3196MT S#755B675	G
25829407445	\$ 2,430	7/12/01	PUMP GOULDS 3196MT S#Q759B231-1	G
25829407446	\$ 3,065	7/12/01	PUMP GOULDS 3196MT S#Q759B231-2	G
25829407447	\$ 4,275	7/12/01	PUMP GOULDS 3196MT S#762B419	G
25829407448	\$ 32,240	7/12/01	PUMP ROPER FIG#6380 S# S-5070	G
25829407531	\$ 400	7/12/01	REDUCER	G
25829407438	\$ 4,330	7/12/01	PUMP M# 3196MT S# 747B908-1 GOU	G
25829407641	\$ 20,880	7/12/01	RECEIVER/FILTER SALTCAKE SILO F	G
25829407624	\$ 42,765	7/12/01	TANK EMERGENCY BLOW DOWN	G
25829407625	\$ 5,575	7/12/01	SILENCER VENT RILEY BEARD M#VT	G
25829407630	\$ 3,845	7/12/01	TANK AIR RECEIVER DELTA S#3082C	G
25829407634	\$ 54,735	7/12/01	TANK SMELT DISSOLVING #1-NORTH	G
25829407635	\$ 54,735	7/12/01	TANK SMELT DISSOLVING #2-SOUTH	G
25829407636	\$ 8,100	7/12/01	TANK SMELT SPOUT COOLING HEAD	G
25829407637	\$ 7,210	7/12/01	TANK SMELT SPOUT COOLING PUMP	G
25829407629	\$ 345	7/12/01	REDUCER	G
25829407640	\$ 27,095	7/12/01	TANK SALT CAKE MIXING BFT X 18F	G
25829407619	\$ 22,500	7/12/01	SEPARATOR FLEX-KLEEN	G
25829407642	\$ 126,165	7/12/01	SILLO SALT CAKE STORAGE	G
25829407643	\$ 9,495	7/12/01	TANK AIR HEATER CONDENSATE	G
25829407644	\$ 14,915	7/12/01	TANK PRECIPITATOR MAKE DOWN	G
25829407645	\$ 38,540	7/12/01	TANK EVAPORATOR HOTWELL	G
25829407646	\$ 83,245	7/12/01	SOAP SKIMMER	G
25829407647	\$ 83,880	7/12/01	TANK MIX-55% BLK LIQUOR	G
25829407648	\$ 6,275	7/12/01	TANK PHILLIPS STEEL S#2780 3.5F	G
25829407639	\$ 103,740	7/12/01	TANK STRONG BLK LIQUOR STORAGE	G
25829407541	\$ 885	7/12/01	REDUCER VIKING M#C	G
25829407532	\$ 1,185	7/12/01	REDUCER FALK M#52-3EZZ-06C5 S#7	G
25829407533	\$ 7,330	7/12/01	REDUCER LINKBELT M#DWV1000 S#55	G
25829407534	\$ 2,635	7/12/01	REDUCER MARLEY S#200	G
25829407535	\$ 2,635	7/12/01	REDUCER MARLEY S#201	G
25829407536	\$ 400	7/12/01	REDUCER	G
25829407537	\$ 345	7/12/01	REDUCER	G
25829407538	\$ 400	7/12/01	REDUCER	G
25829407623	\$ 7,285	7/12/01	TANK CONTINUOUS BLOW DOWN	G
25829407540	\$ 2,530	7/12/01	REDUCER EXCELLO M#SHU-7700C-BJ	G
25829407620	\$ 22,500	7/12/01	SEPARATOR FLEX-KLEEN	G
25829407542	\$ 885	7/12/01	REDUCER VIKING M#C	G
25829407543	\$ 885	7/12/01	REDUCER VIKING M#C	G
25829407544	\$ 3,450	7/12/01	REDUCER FALK M#52-3EZZ-06C5 S#7	G
25829407545	\$ 3,340	7/12/01	CHILLER/CONDENSER D-B M#PC003S	G
25829407611	\$ 20,585	7/12/01	SCRUBBER FLEX-KLEEN M#OS-102	G
25829407612	\$ 20,835	7/12/01	SCRUBBER FLEX-KLEEN M#OS-102	G
25829407615	\$ 81,400	7/12/01	SCREEN RUSHMART 8FT X 10FT	G
25829407430	\$ 6,940	7/12/01	PUMP 3175S S# 237B666-1 GOULDS	G
25829407539	\$ 3,450	7/12/01	REDUCER SALT CAKE MIX TANK AGIT	G
25829406902	\$ 115,180	7/12/01	CONDENSER PLANT MAINT SERV S#F-	G
25829406907	\$ 7,355	7/12/01	CONVEYOR DRAG KOPPERS	G
25829407071	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407072	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407073	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407074	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407076	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406903	\$ 15,345	7/12/01	CONDENSER CROLL M#SU14178 S#SCA	G
25829407066	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406899	\$ 1,580	7/12/01	FAN/MOTOR BUFFALO FORGE	G
25829406898	\$ 1,610	7/12/01	FAN/MOTOR BUFFALO FORGE	G
25829406897	\$ 1,635	7/12/01	FAN BUFFALO FORGE	G
25829406896	\$ 11,450	7/12/01	FAN ID NY BLOWER	G
25829406895	\$ 11,450	7/12/01	FAN ID NY BLOWER S#N00273-100	G
25829407106	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407075	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G

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25829407060	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407053	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407054	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406905	\$	5,750 761201	CONVEYOR DRAG KOPPERS	G
25829407055	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407056	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407057	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407058	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407059	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407067	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407061	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407062	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407063	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407064	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407065	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407077	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407068	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407101	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407095	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407096	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406884	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407097	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407098	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406894	\$	36,030 761201	SALT CAKE UNLOADING SYS RADER PN	G
25829407100	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407092	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407102	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406883	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407103	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407104	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406882	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407105	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407099	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407098	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407078	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407079	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407080	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407081	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407082	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407083	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407084	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407085	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407083	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407087	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407088	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407089	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407090	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407091	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407050	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407084	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406973	\$	2,300 761201	FAN WESTINGHOUSE M#BA9012-1	G
25829406965	\$	338,505 761201	EVAPORATOR V-6A/B PLANT MAINT S	G
25829406968	\$	118,960 761201	FAN ZURN AIR SYS S# 2894CF-1	G
25829406969	\$	209,325 761201	FAN ZURN AIR SYS S#2893CF-1	G
25829406931	\$	347,610 761201	CONTROL PANEL #4 REC BOILER	G
25829406930	\$	28,205 761201	CONTROL PANEL-BLK LIQ FILTER	G
25829407052	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406972	\$	2,300 761201	FAN WESTINGHOUSE M#BA9012-1	G
25829406962	\$	120,645 761201	EVAPORATOR V-3A/B PLANT MAINT S	G
25829406974	\$	5,275 761201	FAN MARLEY M#H-3-12	G
25829406975	\$	5,275 761201	FAN MARLEY M#H-3-12	G
25829406977	\$	2,318 761201	FEEDER DETROIT STORER S#A4584-2	G
25829406979	\$	4,365 761201	FEEDER ROTARY VALVE RADER M#14X	G
25829406982	\$	121,930 761201	FILTER EIMCO S# 81330-01-AR	G
25829406983	\$	6,855 761201	STRAINER KINNEY M#A S#3894	G
25829406925	\$	24,270 761201	COMPRESSOR AIR NORWALK M#TSB300	G
25829406951	\$	310 761201	GENERATOR DC GE M#SLYB18038 S#	G
25829406933	\$	208,860 761201	CONTROL PANEL-EVAPORATORS/CONCE	G
25829406932	\$	103,120 761201	CONTROL PANEL-MAIN WATER TREATM	G
25829406934	\$	9,595 761201	RELAY PANEL-ASH HOPPER	G
25829406935	\$	487,945 761201	COMPUTER FISHER M#34020M05R05 S	G
25829406944	\$	4,580 761201	DRYER AIR HANKISON M#E300A S#03	G
25829406945	\$	1,840 761201	EJECTOR CROLL M# 5Y S#EVA6062D1	G
25829406964	\$	110,285 761201	EVAPORATOR V-1 PLANT MAINT SERV	G
25829406947	\$	1,735 761201	EJECTOR CROLL M# M8 S#EVA10375	G
25829406963	\$	111,575 761201	EVAPORATOR V-2 PLANT MAINT SERV	G
25829406954	\$	178,025 761201	SUBSTATION 10000KVA GE S#G-8517	G
25829406958	\$	314,680 761201	EVAPORATOR V-5A/B PLANT MAINT S	G
25829406959	\$	294,145 761201	EVAPORATOR V-4A/B PLANT MAINT S	G
25829406960	\$	263,215 761201	CONCENTRATOR C-1A/B PLNT MAINT	G
25829406961	\$	268,580 761201	CONCENTRATOR C-2A/B PLT MAINT S	G
25829406991	\$	1,580 761201	STEAM COIL TRANE TYPE NS SERIES	G
25829406946	\$	3,020 761201	EJECTOR CROLL M# 4Z S#EVA12185	G
25829407031	\$	503 761201	TOTALIZER ELECTRONIC DEVAR M#18	G
25829406989	\$	9,380 761201	HEAT EXCHANGER AMER STD S#5-121	G
25829406915	\$	10,280 761201	RIBBON MIXER KOPPERS PART# 184	G
25829406914	\$	7,985 761201	RIBBON MIXER KOPPERS PART # 154	G
25829406913	\$	6,840 761201	CONVEYOR SCREW SALT CAKE	G
25829407028	\$	470 761201	BALANCE MOISTURE CENTRAL SCI	G

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25829406808	\$ 7,355	7/12/01	CONVEYOR DRAG KOPPERS	G
25829406817	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART# 153	G
25829407030	\$ 470	7/12/01	BALANCE MOISTURE CENTRAL SCI	G
25829406818	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART# 154	G
25829407033	\$ 57,330	7/12/01	LUBRICATION SYST #4 RB ARE	G
25829407035	\$ 2,255	7/12/01	MIXER STATIC-KOCH ENG	G
25829407045	\$ 280	7/12/01	MOTOR A/C S# 51-351-961	G
25829406806	\$ 5,750	7/12/01	CONVEYOR DRAG KOPPERS	G
25829407049	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407070	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407029	\$ 470	7/12/01	BALANCE MOISTURE CENTRAL SCI	G
25829407004	\$ 80,470	7/12/01	COILS-SECONDARY AIR HEATER UNIF	G
25829407051	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406892	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406893	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406894	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406895	\$ 1,580	7/12/01	CONDENSER TRANE M#CAUB504A S#5H	G
25829406896	\$ 44,820	7/12/01	HOIST ELECT HARNISCHFEGER M#TIF	G
25829406816	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART # 153	G
25829407003	\$ 57,480	7/12/01	COILS-PRIMARY AIR HEATER-UNIFIN	G
25829406890	\$ 5,115	7/12/01	HEAT EXCHANGER AMER S/D S#8-121	G
25829407005	\$ 575	7/12/01	HEATER-PRIMARY BLACK LIQUOR	G
25829407006	\$ 5,285	7/12/01	HEATER-SECONDARY BLACK LIQUOR	G
25829407007	\$ 1,350	7/12/01	COILS HEATER PLATE-BLK LIQ DAY	G
25829407008	\$ 1,580	7/12/01	HEATER BUFFALO FORGE M#J	G
25829407009	\$ 2,845	7/12/01	COIL-HEATER PLATE-BLK LIQ STOR	G
25829406819	\$ 7,980	7/12/01	RIBBON MIXER KOPPERS PART# 164	G
25829407002	\$ 15,240	7/12/01	HEATER YULA M#WSO-2K-144BS	G
25829407121	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829406876	\$ 12,260	7/12/01	AGITATOR MIXING EQP M#208VSE25	G
25829407126	\$ 615	7/12/01	MOTOR 3HP A-C M#51-352-963	G
25829407125	\$ 435	7/12/01	MOTOR 2HP A-C M#51-351-962	G
25829407124	\$ 720	7/12/01	MOTOR 5HP A-C S#51-351-964	G
25829407145	\$ 3,510	7/12/01	MOTOR 2HP A-C	G
25829407146	\$ 280	7/12/01	MOTOR A-C 1.5HP S#51-351-961	G
25829407128	\$ 1,200	7/12/01	MOTOR 20HP A-C	G
25829407122	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407129	\$ 2,225	7/12/01	MOTOR A/C S#51-331-962	G
25829407120	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829406871	\$ 5,245	7/12/01	RAKE SOAP SKIMMER GOSLIN-ENVIRO	G
25829406872	\$ 5,080	7/12/01	AGITATOR CHEM ASH TANK C-E	G
25829407147	\$ 1,375	7/12/01	MOTOR A/C S# 51-351-962	G
25829407088	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406873	\$ 5,440	7/12/01	AGITATOR CLEVELAND M#ALDS-6 S#1	G
25829406875	\$ 5,440	7/12/01	AGITATOR CLEVELAND M#ALDS-6 S#	G
25829407123	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407136	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407142	\$ 675	7/12/01	MOTOR 1.5HP C-E # 5K143BK151A	G
25829406870	\$ 6,800	7/12/01	AGITATOR MIXING EQP M#208VSE15	G
25829407141	\$ 675	7/12/01	MOTOR 1.5HP C-E #5K143BK151A	G
25829407143	\$ 1,390	7/12/01	MOTOR 7.5HP A-C	G
25829407140	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829407139	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829407127	\$ 305	7/12/01	MOTOR 1HP A-C M#616 S#51-308-56	G
25829407137	\$ 920	7/12/01	MOTOR 1HP GE	G
25829406874	\$ 5,060	7/12/01	AGITATOR SALT CAKE MIX TANK C-E	G
25829407135	\$ 4,030	7/12/01	MOTOR A/C S# 51-3510966	G
25829407134	\$ 4,040	7/12/01	MOTOR A/C S# 51-351-966	G
25829407133	\$ 4,030	7/12/01	MOTOR A/C S# 51-351-966	G
25829407132	\$ 725	7/12/01	MOTOR A/C S# 51-303-065	G
25829407131	\$ 2,160	7/12/01	MOTOR A/C S# 51-306-375	G
25829407130	\$ 1,055	7/12/01	MOTOR A/C S# 51-351-961	G
25829407144	\$ 1,390	7/12/01	MOTOR 7.5HP A-C	G
25829407138	\$ 1,115	7/12/01	MOTOR 10HP CENTURY S#6-333511-0	G
25829407110	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407183	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407184	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407116	\$ 1,375	7/12/01	MOTOR A/C S#51-351-962	G
25829407114	\$ 5,030	7/12/01	MOTOR A/C S#51-305-937	G
25829407187	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407188	\$ 1,200	7/12/01	MOTOR 23HP A-C	G
25829407113	\$ 5,030	7/12/01	MOTOR A/C S# 51-305-937	G
25829407112	\$ 3,375	7/12/01	MOTOR A/C S#51-306-375	G
25829407198	\$ 2,895	7/12/01	MOTOR A/C S# 51-331-962	G
25829407111	\$ 3,375	7/12/01	MOTOR A/C S#51-306-375	G
25829406881	\$ 575	7/12/01	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407109	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407108	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407107	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407194	\$ 5,885	7/12/01	MOTOR 40HP A-C S#51-356-444	G
25829407195	\$ 2,375	7/12/01	MOTOR 15HP A-C M#638 51-308-093	G
25829406859	\$ 1,810	7/12/01	AGITATOR DELAVAL M#ALD-5 S#1195	G
25829407186	\$ 1,360	7/12/01	MOTOR 10HP A-C M#51-351-966	G
25829407187	\$ 1,375	7/12/01	MOTOR A/C S# 51-351-966	G
25829407728	\$ 7,535	7/12/01	MOTOR CONTROL CNTR KOPPERS S#37	G
25829406869	\$ 6,900	7/12/01	AGITATOR MIXING EQP M#208VSE15	G
25829407118	\$ 6,035	7/12/01	MOTOR 15HP	G
25829407119	\$ 6,035	7/12/01	MOTOR 15HP	G
25829407115	\$ 1,050	7/12/01	MOTOR A/C S#51-351-961	G

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Item	Cost	Acq Date	Description	Code1
25829406867	\$ 6,900	781201	AGITATOR MIXING EQP M#208VSE15	G
25829406868	\$ 6,900	781201	AGITATOR MIXING EQP M#208VSE15	G
25829407117	\$ 1,375	781201	MOTOR A/C S#51-351-962	G
25829406887	\$ 2,676	781101	GRINDER MIDLAND ROSS SN CW85605	G
25829407475	\$ 850	781101	MOTOROLA MOBILE MN D24TRA3300AK	G
25829407477	\$ 1,403	781101	TRANSCEIVER UHF MOTOROLA SN S23	G
25829407248	\$ 7,120	760801	MOTOR 350HP A-C M#136 S#1-5112-	G
25829101420	\$ 10,050	760801	CYCLONE RADER PNEU HEAVY DUTY 8	G
25829101399	\$ 424	760801	BLOWER ROOTS SIZE 36 S/N 75-395	G
25829407476	\$ 1,388	760801	TRANSCEIVER UHF MOTOROLA S# 515	G
25829101468	\$ 3,037	760701	MOTOR 5HP A-C M#51-303-065	G
25829101469	\$ 1,944	760701	MOTOR 3HP A-C #51-307-807	G
25829101466	\$ 3,037	760701	MOTOR 5HP A-C M#51-303-065	G
25829101467	\$ 3,037	760701	MOTOR 5HP A-C M#51-303-065	G
25829101480	\$ 22,000	760701	MOTOR 40HP A-C S#51-352-919	G
25829101433	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101402	\$ 9,282	760701	CONVEYOR TRIAD M#125616	G
25829101403	\$ 9,282	760701	CONVEYOR TRIAD M#125616	G
25829101404	\$ 9,281	760701	CONVEYOR TRIAD M#125616	G
25829101405	\$ 9,281	760701	CONVEYOR TRIAD M#125616	G
25829101406	\$ 9,338	760701	CONVEYOR TRIAD M#125616	G
25829101407	\$ 9,338	760701	CONVEYOR TRIAD M#125616	G
25829101421	\$ 285,075	760701	DUST COLLECTOR AIR CORR M#6UPEW	G
25829101422	\$ 285,075	760701	DUST COLLECTOR AIR CORR M#6UPES	G
25829101428	\$ 66,455	760701	FAN INDUCED DRAFT BARRON/ASE	G
25829101429	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AV584-2	G
25829101430	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101444	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101432	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101465	\$ 3,037	760701	MOTOR 5HP A-C M#51-303-065	G
25829101434	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101435	\$ 2,358	760701	FEEDER DETROIT-STOKER S#-584-23	G
25829101436	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101437	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101438	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101439	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101440	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101441	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101442	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101501	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101443	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101464	\$ 3,037	760701	MOTOR 5HP A-C M#51-303-065	G
25829101431	\$ 2,358	760701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101609	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101551	\$ 2,670	760701	REDUCER JONES M#7215SCT24	G
25829101552	\$ 2,670	760701	REDUCER JONES M#7215SCT24	G
25829101553	\$ 2,670	760701	REDUCER JONES M#7215SCT24	G
25829101554	\$ 2,670	760701	REDUCER JONES M#7215SCT24	G
25829101555	\$ 2,729	760701	REDUCER JONES M#7215SCT24	G
25829101557	\$ 37,420	760701	REDUCER PHILADELPHIA GEAR 12HS	G
25829101585	\$ 5,513	760701	MOTOR CONTRL CNTR GE-COMB BOIL	G
25829101599	\$ 4,568	760701	EXPANSION JOINT-ID FAN DUCT	G
25829101600	\$ 4,568	760701	EXPANSION JOINT-ID FAN DUCT	G
25829101603	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101604	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101605	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101606	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101550	\$ 782	760701	REDUCER JONES M#7215-H24	G
25829101619	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101614	\$ 4,568	760701	EXPANSION JOINT-PRY TO SEC MNST	G
25829101615	\$ 4,568	760701	EXPANSION JOINT-SEC DUST COLL T	G
25829101616	\$ 4,568	760701	EXPANSION JOINT-TERT DUST COL O	G
25829101617	\$ 4,568	760701	EXPANSION JOINT-TERT DUST TO ID	G
25829101612	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101607	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101618	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101608	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101620	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101621	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101622	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101623	\$ 4,746	760701	EXPANSION JOINT-ID FAN OUTLET	G
25829101610	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101556	\$ 2,729	760701	REDUCER JONES M#7215SCT24	G
25829101611	\$ 836	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101497	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101483	\$ 2,572	760701	MOTOR 25HP A-C S#51-351-969	G
25829101494	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101495	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101559	\$ 17,979	760701	SAND TANK-AQIP IMPROVEMENTS	G
25829101496	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101498	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101499	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101500	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101613	\$ 835	760701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101502	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101503	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101504	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101505	\$ 749	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101506	\$ 748	760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G

Putnam County, Florida
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Item	Cost	Acq Date	Description	Code1
25829101520	\$	982 760701	PUMP BROWN & SHARPE S#HP-7	G
25829101507	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101521	\$	5,423 760701	PUMP A-S-H M#B-8-5	G
25829101508	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101509	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829407666	\$	2,603 760701	DRIVE REEVES #332 S#MDX-325696	G
25829407667	\$	4,907 760701	DRIVE PIV VS LINK-BELT M#LA6539	G
25829407251	\$	3,502 760701	MOTOR 150HP GE M#5K445SK224 S#B	G
25829407252	\$	2,247 760701	MOTOR 100HP GE M#5K405SK213 S#B	G
25829407253	\$	1,237 760701	MOTOR 50HP TOSHIBA S#50364422	G
25829407254	\$	1,204 760701	MOTOR 60HP TOSHIBA S#50338286	G
25829407255	\$	1,439 760701	MOTOR 60HP TOSHIBA S#H14561-9	G
25829407038	\$	261 760701	MOTOR 7.5HP TOSHIBA S#H14561-2	G
25829407495	\$	716 760701	REDUCER MARLEY 20-20T S#20T841	G
25829407497	\$	588 760701	REDUCER VIKING SIZE "C" TYP#355	G
25829407499	\$	1,701 760701	REDUCER FALK M#52SEZ30614	G
25829407158	\$	437 760701	MOTOR 15HP TOSHIBA S#H14561-3	G
25829407164	\$	780 760701	MOTOR 40HP TOSHIBA S#H14561-8	G
25829407256	\$	1,377 760701	MOTOR 75HP TOSHIBA S#50364347	G
25829407161	\$	760 760701	MOTOR 30HP TOSHIBA S#50372139	G
25829407160	\$	481 760701	MOTOR 30HP TOSHIBA S#50401266	G
25829407159	\$	549 760701	MOTOR 20HP TOSHIBA S#60202596	G
25829407343	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407162	\$	631 760701	MOTOR 40HP TOSHIBA S#50209704	G
25829407496	\$	883 760701	REDUCER BROWNING M#5HCD-21 S#GP	G
25829406976	\$	2,300 760701	FEEDER ROTARY VALVE RADER 14X14	G
25829407163	\$	605 760701	MOTOR 40HP TOSHIBA S#50381650	G
25829407340	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407295	\$	574 760701	MOTOR 1.5HP US ELEC ID#F-8118-0	G
25829407339	\$	386 760701	VO METER DIGITAL DATA TECH M#4	G
25829407296	\$	1,295 760701	MOTOR .75HP KINNEY SMM-30 S#F111	G
25829407341	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407353	\$	402 760701	PUMP ROPER S#55805	G
25829407342	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407336	\$	386 760701	VO METER DIGITAL DATA TECH M#4	G
25829407665	\$	1,104 760501	TANK ACID 60 GAL	G
25829407354	\$	450 760501	PUMP THOMPSON M# "CF-CARBOY"	G
25829406971	\$	4,874 760401	FAN HARTZELL M#37-48MK3 S#F1629E	G
25829406922	\$	13,674 760401	CONVEYOR-CHUTE	G
25829407621	\$	7,162 760401	REBURNED LIME STORAGE-ACIP IMPR	G
25829407622	\$	144,058 760401	TANK REBURNED LIME STORAGE	G
25829407180	\$	2,527 760401	MOTOR 15HP A-C M# 51-351-967	G
25829406928	\$	84,145 760401	CONTROL PANEL-INSTRUMENTATION	G
25829406929	\$	218,441 760401	CONTROL PANEL-INSTRUMENTATION	G
25829407626	\$	58,192 760401	TANK LIME MUD STORAGE	G
25829407628	\$	91,571 760401	TANK GREEN LIQUOR STORAGE	G
25829407616	\$	111,631 760401	SLAKER 16FT DORR-OLIVER S# 5752	G
25829407629	\$	16,829 760401	TANK FUEL OIL DAY STORAGE	G
25829407181	\$	4,305 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407631	\$	29,923 760401	TANK FLEX-FREEN M#100CT74III S#	G
25829407632	\$	12,356 760401	TANK SCRUBBER SUMP ZURN S#B-364	G
25829407633	\$	10,446 760401	VACUUM RECEIVER DORR-OLIVER	G
25829406962	\$	2,014 760401	AGITATOR M# 75Q5 S#F51877	G
25829406970	\$	3,698 760401	FAN HARTZELL M#37-48MK3 S#F1629E	G
25829407627	\$	11,422 760401	SPLITTER FLOW BOX TO NEWEXIST	G
25829406989	\$	16,844 760401	LIME CRUSHER DORR-OLIVER S#5752	G
25829406884	\$	4,476 760401	AGITATOR M# 75Q20 S# 751875	G
25829406981	\$	8,214 760401	STRAINER KINNEY M#A S#3834	G
25829406980	\$	95,948 760401	FILTER LIME MUD DORR-OLIVER S#5	G
25829406883	\$	4,476 760401	AGITATOR M# 75Q20 S# 751874	G
25829406978	\$	4,999 760401	VALVE RETORY RADER M#14 X 14FVS	G
25829407175	\$	4,842 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407376	\$	1,967 760401	PUMP ROPER M#6115	G
25829407818	\$	141,857 760401	SEPARATOR ZURN S# C-36470-1	G
25829407176	\$	4,942 760401	MOTOR 30 HP A-C M# 51-351-970	G
25829407617	\$	34,267 760401	SLAKER PRIMARY RICHMOND ENG 6FT	G
25829407610	\$	107,263 760401	SCRUBBER ZURN S#C-36469-1	G
25829407177	\$	3,764 760401	MOTOR 25HP A-C M# 51-352-386	G
25829407178	\$	6,386 760401	MOTOR A-C M#51-359-611 40 HP	G
25829407179	\$	6,386 760401	MOTOR A-C M#51-359-611 40HP	G
25829406886	\$	7,877 760401	AGITATOR RAKE DORR-OLIVER ID#EC	G
25829407377	\$	1,967 760401	PUMP ROPER M#6115	G
25829406881	\$	5,046 760401	AGITATOR MIXING EQP M# 76G25 S#	G
25829406885	\$	4,476 760401	AGITATOR S# 751878 M# 75Q20	G
25829407779	\$	2,051 760401	SILENCER BURGESS-MANNING S#4845	G
25829407671	\$	5,482 760401	DRIVE HYD VS AMER STD S#F73-107B	G
25829407661	\$	67,190 760401	CAUSTICIZER #1	G
25829407662	\$	67,190 760401	CAUSTICIZER #2	G
25829407663	\$	67,190 760401	CAUSTICIZER #3	G
25829407654	\$	17,526 760401	TANK CAUSTICIZER SUMP	G
25829407699	\$	53,762 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407687	\$	44,326 760401	FLEXIBLE HOSE/RACAR UNLOADER-R	G
25829407668	\$	4,811 760401	DRIVE HYD VS AMER STD M#F73-107B	G
25829407182	\$	4,305 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407670	\$	4,812 760401	DRIVE HYD VS AMER STD M#F73-107B	G
25829407191	\$	2,041 760401	MOTOR 15HP A-C M# 51-351-967	G
25829407672	\$	6,946 760401	DRIVE HYD VS AMER STD M#F73-126F	G
25829407673	\$	6,949 760401	DRIVE HYD VS AMER STD M#F73-126F	G
25829407674	\$	5,283 760401	TRANSMISSION VS RELIANCE S#	G

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829407875	\$ 4,812	760401	DRIVE HYD VS AMER STD M# 73-107	G
25829407876	\$ 4,812	760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407877	\$ 35,742	760401	DRIVE VS FLUID AMER STD S#533-4	G
25829407878	\$ 4,812	760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407688	\$ 5,222	760401	DRIVE VS LINK-BELT SIZE 4HGG	G
25829407700	\$ 43,146	760401	MOTOR CONTROL CENTER SE M#1C716	G
25829407638	\$ 3,861	760401	VACUUM RECEIVER DORR-OLIVER	G
25829407778	\$ 5,825	760401	SILENCER UNIV SILENCER M#RDY-12	G
25829408820	\$ 13,058	760401	TROUGH-CANTICIZER FEED	G
25829407704	\$ 28,067	760401	MOTOR CONTROL CENTER GE M#7700	G
25829407174	\$ 3,452	760401	MOTOR 20HP A-C M#51-351-968	G
25829407777	\$ 2,823	760401	BIN GATE-REBURNED LIME STORAGE	G
25829407703	\$ 58,552	760401	MOTOR CONTROL CENTER GE M#7700	G
25829407193	\$ 2,648	760401	MOTOR 20HP A-C M# 51-351-968	G
25829407701	\$ 37,279	760401	MOTOR CONTROL CENTER GE M#7700	G
25829407316	\$ 823	760401	GEAR MOTOR .75HP GE M#3K145FL40	G
25829407185	\$ 3,038	760401	MOTOR A-C M# 51-351-968 20HP	G
25829407186	\$ 3,039	760401	MOTOR A-C M# 51-351-968 20HP	G
25829408892	\$ 81,713	760401	FAN INDUCED DRAFT 2URN S#C7771	G
25829408891	\$ 14,683	760401	FAN ZURN M#1200	G
25829407189	\$ 2,423	760401	MOTOR A-C M# 51-351-967 15HP	G
25829407190	\$ 3,032	760401	MOTOR M# 51-351-968 A-C 20HP	G
25829406950	\$ 2,452	760401	ENGINE WISC MOTOR M#VH40 S#5446	G
25829408880	\$ 10,546	760401	AGITATOR RAKE MIX EQP M#89075	G
25829407702	\$ 52,187	760401	MOTOR CONTROL CENTER GE M#7700	G
25829407268	\$ 44,585	760401	MOTOR 350HP A-C S#1-5112-73398	G
25829407452	\$ 40,688	760401	PUMP VACUUM NASH M#454-06002-0	G
25829407013	\$ 55,092	760401	OIL FIRED BURNER SYS #4 LIME K	G
25829407012	\$ 1,214,162	760401	KILN LIME #4 ALLIS-CHALMERS S#B	G
25829406811	\$ 24,881	760401	SCREW CONVEYOR LINK-BELT FMC 2	G
25829407010	\$ 160,488	760401	LINING REFRACTORY-LIME KILN #4	G
25829407481	\$ 2,382	760401	PUMP GALIGHIER S# P74-8702 M# 3	G
25829407462	\$ 2,359	760401	PUMP GALIGHIER S# P74-8704 M# 3	G
25829407466	\$ 5,163	760401	PUMP GALIGHIER M# 6VRG200 S# P7	G
25829406912	\$ 10,108	760401	CONVEYOR TRIAD REBURNED LIME FE	G
25829406910	\$ 22,147	760401	SCREW CONVEYOR LINK-BELT/FMC 18	G
25829407685	\$ 15,337	760401	COOLING TOWER MARLEY M#353601TO	G
25829407286	\$ 19,910	760401	MOTOR 60HP A-C #51-356-459	G
25829406904	\$ 53,238	760401	BUCKET ELEVATOR REANORD M#2116	G
25829407294	\$ 442	760401	MOTOR 1.5HP US ELEC ID#-8119-01	G
25829406893	\$ 285	760401	FAN COOLING TOWER MARLEY S#250	G
25829407378	\$ 3,828	760401	PUMP M# 3196MT S# 744B636-1	G
25829407464	\$ 4,123	760401	PUMP S# &MJ MUU M#LVRG200 GALI	G
25829407379	\$ 3,828	760401	PUMP M#3196MT S#744B636-2	G
25829407463	\$ 2,400	760401	PUMP GALIGHIER S#P74-8708 M# 3	G
25829407032	\$ 27,472	760401	LUBRICATION SYST LINCOLN M#1837	G
25829407045	\$ 1,978	760401	MOTOR 10HP A-C M# 51306-278	G
25829407044	\$ 1,280	760401	MOTOR 5HP A-C M# 51-351-984	G
25829407043	\$ 1,290	760401	MOTOR 5HP A-C 7# 51-351-984	G
25829407042	\$ 1,298	760401	MOTOR 5HP A-G M# 51-351-984	G
25829407041	\$ 1,296	760401	MOTOR A-C M#51-351-984 5HP	G
25829407040	\$ 881	760401	MOTOR 2HP A-C M#51-308-579	G
25829407039	\$ 1,278	760401	MOTOR A-C 5HP M# 51-351-984	G
25829407047	\$ 546	760401	MOTOR 5HP	G
25829407451	\$ 11,956	760401	PUMP SUTORBILT 3100 S# A-11707	G
25829407260	\$ 8,370	760401	MOTOR 60HP A-C M# 51-356-459	G
25829407021	\$ 362	760401	BALANCE MOISTURE CHALUS M#6010 S	G
25829407442	\$ 9,409	760401	PUMP A-C M#F4B3-391 S#1-5-17727-	G
25829407261	\$ 55,855	760401	MOTOR M#5KG821055A4 S#8401532	G
25829407263	\$ 126,921	760401	MOTOR 1000HP A-C S#1-5115-71168	G
25829407264	\$ 28,700	760401	MOTOR A-C M# 51-326-805 150HP	G
25829407265	\$ 8,370	760401	MOTOR 60HP A-C M# 51-356-459	G
25829406909	\$ 20,773	760401	CONVEYOR-MUD FILTER TO GROUND	G
25829407267	\$ 8,370	760401	MOTOR 60HP A-C M# 51-356-459	G
25829407465	\$ 5,163	760401	PUMP GALIGHIER M# 6VRG200 S# P74	G
25829407046	\$ 1,204	760401	MOTOR 5HP A-C SIN511-303-1065	G
25829407522	\$ 5,495	760401	REDUCER LINK-BELT M#72 S#MA74-0	G
25829407467	\$ 2,484	760401	PUMP GALIGHIER S#P74-8706 M#3V	G
25829407513	\$ 5,608	760401	REDUCER MIXING EQP M#72Q57518/7	G
25829406921	\$ 10,256	760401	CONVEYOR-CHUTE	G
25829407515	\$ 11,453	760401	REDUCER MIXING EQP M#75Q20 S#75	G
25829407516	\$ 5,448	760401	REDUCER JEFFREY HELICAL S#T-337	G
25829407517	\$ 11,453	760401	REDUCER MIXING EQP M#751876	G
25829407518	\$ 21,040	760401	REDUCER SPD FALK 2170YN3 S#MO7-	G
25829407519	\$ 3,800	760401	REDUCER SPD FALK SCB312B S#MO7-	G
25829407511	\$ 13,104	760401	REDUCER MIXING EQP M#78Q25 S#75	G
25829407521	\$ 1,484	760401	REDUCER BROWNING M#5HCD-21	G
25829407512	\$ 1,933	760401	REDUCER FALK S#7-442473-01	G
25829407523	\$ 5,495	760401	REDUCER LINK-BELT M#72 S#MA4-06	G
25829407524	\$ 280	760401	REDUCER MARLEY S#742	G
25829407000	\$ 4,190	760401	HEATER COEN M#MINIFILM	G
25829406999	\$ 4,191	760401	HEATER COEN M#MINIFILM	G
25829407171	\$ 3,452	760401	MOTOR 20HP A-C M#51-351-968	G
25829407172	\$ 3,139	760401	MOTOR A-C M# 51-351-968 20HP	G
25829407173	\$ 3,452	760401	MOTOR 20HP A-C M# 51-351-968	G
25829407259	\$ 10,380	760401	MOTOR 75HP A-C M# 51-356-480	G
25829407520	\$ 2,861	760401	REDUCER FALK S#7-442474-01	G
25829407388	\$ 2,037	760401	PUMP M#3196MT S#746B129 GOUL	G
25829407468	\$ 2,484	760401	PUMP GALIGHIER S#P74-8707 M# O	G

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829407469	\$ 2,382	760401	PUMP GALIGHER S#P74-5703 M#3	G
25829407299	\$ 1,512	760401	GEARMOTOR 1.5HP US ELECT	G
25829407300	\$ 1,839	760401	MOTOR 3HP EXCELLO M#SM4400750 S	G
25829407351	\$ 3,130	760401	PUMP M#3196MT S# 746B132 GO	G
25829407514	\$ 11,453	760401	REDUCER MIXING EQP M#75Q20 S#75	G
25829407389	\$ 1,534	760401	PUMP M#3196MT S#746B231-1 GOU	G
25829407510	\$ 18,451	760401	REDUCER MIXING EQP-FOR AGSS010	G
25829406877	\$ 259	760401	AIR BYLINDER OPERATOR MILLER M#	G
25829406878	\$ 260	760401	AIR BYLINDER OPERATOR MILLER M#	G
25829407760	\$ 10,825	760401	SCRAPPER AUTO DORR-OLIVER	G
25829407382	\$ 3,361	760401	PUMP M#3196MT S#744B638 GOUL	G
25829407381	\$ 3,140	760401	PUMP M#3196MT S#744B637-2 GOU	G
25829407380	\$ 3,122	760401	PUMP M#3196MT S# 744B637-1	G
25829407168	\$ 2,435	760401	MOTOR 16HP A-C M# 51-351-967	G
25829407169	\$ 2,423	760401	MOTOR 15HP A-C M# 51-351-967	G
25829407170	\$ 4,190	760401	MOTOR A-C M# 51-351-969 25HP	G
25829407001	\$ 5,404	760401	HEATER PICK HEATERS M# 6-26-17	G
25829407390	\$ 1,534	760401	PUMP M# 3196MT S# 748B231-2 GO	G
25829407776	\$ 29,623	760101	TRAINER PROCESS SINGER M#372-73	G
25829406633	\$ 488	751201	HOIST 1.5TN CYCLONE M#M W/TROL	G
25829101348	\$ 88,974	751001	ASH POND-AQIP	G
25829406630	\$ 370	750201	HOIST CYCLONE MOD#M 1 TON	G
25829406631	\$ 370	750201	HOIST CYCLONE MOD#M 1 TON	G
25829406632	\$ 737	750201	HOIST CYCLONE MOD#M 3 TON	G
25829101345	\$ 7,520	740501	WATER PROCESS	G
25829406518	\$ 37,201	740401	CLARIFIER	G
25829406517	\$ 7,495	740101	CLARIFIER	G
25829406587	\$ 7,223	740101	WATER PROCESS	G
25830012173	\$ 2,411	740101	WATER PROCESS	G
25829406408	\$ 1,686,700	730101	CLARIFIER	G
25831115735	\$ 2,281	690301	WATER PROCESS	G
25829510351	\$ 5,277	661201	WATER PROCESS	G
25829100687	\$ 2,346	661001	CYCLONE PROCESS	G
25829100688	\$ 22,792	661001	DUST COLLECTOR	G
25829405952	\$ 23,218	661001	WATER PROCESS	G
25829405951	\$ 260,202	660801	WATER PROCESS	G
25829405777	\$ 1,782	660501	DUST COLLECTOR	G
25829403627	\$ 1,000	641201	WATER PROCESS	G
25829405240	\$ 200	641201	PUMP HOUSE WASTE CLAF	G
25829510080	\$ 247	641201	WATER PROCESS	G
25830011508	\$ 638	641101	WATER PROCESS	G
25830513735	\$ 1,678	641101	DUST COLLECTOR	G
25830112981	\$ 711	641001	WATER PROCESS	G
25829404189	\$ 80	640801	WATER PROCESS	G
25829404167	\$ 50	640801	WATER PROCESS	G
25829405011	\$ 3,443	640801	SEWER LINE/EQUIP-ASH SLOUCE LIN	G
25830112917	\$ 213	640601	WATER PROCESS	G
25829404887	\$ 175	640701	WATER PROCESS	G
25829510079	\$ 21	640701	WATER PROCESS	G
25830112951	\$ 203	640701	WATER PROCESS	G
25830112918	\$ 606	640601	WATER PROCESS	G
25830513782	\$ 2,994	640601	WATER PROCESS	G
25830112989	\$ 3,887	640501	WATER PROCESS	G
25829404170	\$ 175	640301	WATER PROCESS	G
25829405173	\$ 40	640301	WATER PROCESS	G
25830011590	\$ 13,043	640301	WATER PROCESS	G
25829100403	\$ 5,463	640201	WATER PROCESS	G
25829404168	\$ 270,831	640201	WATER PROCESS	G
25829404764	\$ 6,572	640201	WATER PROCESS	G
25829404765	\$ 162,413	640201	WATER PROCESS	G
25829404766	\$ 134,357	640201	WATER PROCESS	G
25829404767	\$ 1,630	640201	WATER PROCESS	G
25830513690	\$ 1,630	640201	WATER PROCESS	G
25831115077	\$ 2,618	640201	WATER PROCESS	G
25830011688	\$ 117	640101	WATER PROCESS	G
25830113007	\$ 2,138	640101	WATER PROCESS	G
25829120002A	\$ 1,075,504	301	CLUSTER RULE - OXIDATION POND	G
25829120002	\$ 351,572	301	CLUSTER RULE - NO. 2 BUS TIE	G
25829520001	\$ 679,579	301	SEWER	G
25829120001A	\$ 170,922	102	NO. 4 POWER BOILER STACK EXTENSION	G

80,879,511 (from return)
- 26,825,512 (new equip - 2000)
54,053,999 already approved



Palatka Pulp and Paper Operations
Consumer Products Division

P.O. Box 919
Palatka, FL 32178-0919
(386) 325-2881

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

August 6, 2001

AUG 09 2001

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
2600 Blair Stone Road
Tallahassee, FL 32399-2400

SITING COORDINATION

Re: Returns for Georgia-Pacific Corporation Pollution Control Devices
Account No. 821328

Dear Mr. Oven:

In reference to the additions to Georgia-Pacific Palatka Pulp and Paper Operations' list of pollution control devices, the following is a description of the projects, and how they apply to pollution control:

In 1998, the US EPA issued regulations requiring a significant reduction in water and air pollution from pulp and paper mills. These rules are commonly referred to in the aggregate as the "Cluster Rule". The Cluster Rule mandates significant, broad-scale changes to the paper manufacturing process, including new production methods, equipment and chemicals. New permitted equipment and processes, such as the Chlorine Dioxide Generator, Bleach Plant, and MACT I Condensate Stripper and Thermal Oxidizer have since been put into place at the Palatka facility to reduce pollution to air and water for Cluster Rule compliance. These facilities will not result in an increase in production or additional revenue for the facility, and actually result in negative Economic Value Added to the company. In 2000, the following projects relating to Cluster Rule compliance were completed:

- 1) Preliminary utility projects to prepare for the installation of the new Bleach Plant, Chlorine Dioxide Generator and MACT I condensate systems as required by the Cluster Rule:
 - a) New transformer station and electrical feed, referred to as the No. 2 Bus Tie, for the new MACT I Condensate Stripper and Thermal Oxidizer.
 - b) Construction of a utility bridge carrying power lines and various chemical, steam and water pipelines to the new Bleach Plant and Chlorine Dioxide Generator.
 - c) Relocation of the Bleach Plant sewer in order to provide real estate for the new Bleach Plant.
 - d) Extension of the stack on one of the mill's power boilers. This extension was required by DEP prior to construction of the Bleach Plant. Air emissions

modeling of pollutants during the permitting phase of the Bleach Plant showed that the mill as a whole would have to increase the dispersion of certain pollutants in order to stay in compliance with National Ambient Air Quality Standards after the addition of the Bleach Plant. The most cost-effective way of meeting the standards was to extend the #4 Power Boiler stack

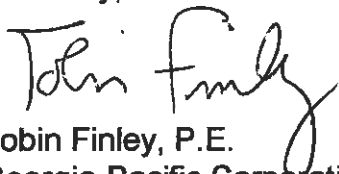
2) Process upgrades required by the Cluster Rule:

- a) Construction of a new Chlorine Dioxide Generator to supply the Bleach Plant with chlorine dioxide. The use of chlorine dioxide, instead of chlorine gas or hypochlorite, is mandated by the Cluster Rule to make 100% elemental-chlorine free bleached pulp. Chlorine dioxide must be made on-site, since it is too unstable for transportation. The mill previously used hypochlorite, chlorine gas and a small amount of chlorine dioxide to bleach pulp.
- b) Upgrades to the process waste water treatment system. The mill's aerated stabilization basin was reconfigured and upgraded with additional aerators to provide improved treatment. The additional aeration horsepower required installation of a new motor control center and transformers.

In addition to the Cluster Rule projects, Georgia-Pacific installed a Reverse Osmosis System to provide water treatment prior to demineralization for boiler feedwater. This unit was installed in 2000 primarily to reduce conductivity in the effluent and to conserve water. The Reverse Osmosis Units allow the demineralizers to operate at much longer intervals before having to be regenerated with acid and caustic. This significantly reduces effluent conductivity and flow.

Please do not hesitate to call me at (386) 325-2001, extension 4672, should you have any questions concerning these projects.

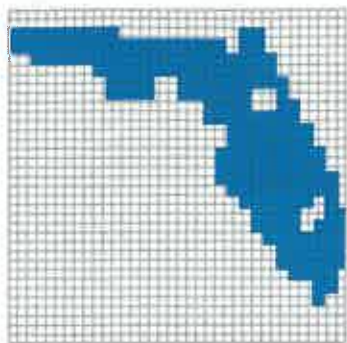
Sincerely,



Tobin Finley, P.E.
Georgia-Pacific Corporation

cc: Marsha Denton – Putnam County Property Appraiser
Brian Perry – GP
Greg Macnaughton – GP
Myra Carpenter – GP

TAX



PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920 • 323 ST. JOHNS AVENUE • PALATKA, FLORIDA 32178-1920
PALATKA: 386-329-0286 • FAX: 386-329-0447 • SUNCOM: 860-0286 • TOLL FREE: 1-800-826-1437
CRESCENT CITY: 386-698-4284 • INTERLACHEN: 386-684-3383
Website: www.co.putnam.fl.us/appraiser • Email: appraiser@co.putnam.fl.us

LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

AUG 10 2001

SITING COORDINATION

August 8, 2001

Mr. Hamilton Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399

RE: Georgia Pacific Acct 821328

Dear Mr. Oven:

Enclosed you will find the Return of Pollution Control Devices for the above referenced account in our county.

Would you please review this information and advise me as to what qualifies for assessment as pollution control devices under Section 193.621, Florida Statutes. I believe the additions during 2000 are shown at the top and bottom of the asset listing. They have also advised me that they did not include the reverse osmosis on the list due to an oversight but will be providing that cost information shortly. I do need to know if that qualifies as well. If you need any additional information, let me know. Thank you for your assistance.

Sincerely,

(Mrs.) Marsha B. Denton, C.F.E.
Office Operations Supervisor

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.



Georgia-Pacific

Palatka Pulp and Paper Operations
Consumer Products Division

P.O. Box 919
Palatka, FL 32178-0919
(386) 325-2001

August 6, 2001

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
2600 Blair Stone Road
Tallahassee, FL 32399-2400

Re: Returns for Georgia-Pacific Corporation Pollution Control Devices
Account No. 821328

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 - b) Construction of a utility bridge carrying power lines and various chemical, steam and water pipelines to the new Bleach Plant and Chlorine Dioxide Generator.
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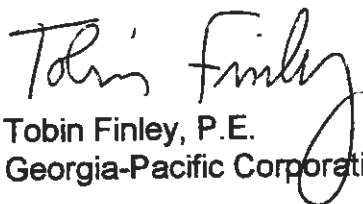
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Please do not hesitate to call me at (386) 325-2001, extension 4672, should you have any questions concerning these projects.

Sincerely,



Tobin Finley, P.E.
Georgia-Pacific Corporation

cc: Marsha Denton – Putnam County Property Appraiser
Brian Perry – GP
Greg Macnaughton – GP
Myra Carpenter – GP



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser LARRY PRITCHETT
County, Florida, FLUOR

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Pollution Control Equipment (see Attached list)

Description of Facility

PAPER, PULP & CONVERTING MILL

Name and address of owner:

GEORGIA-PACIFIC CORP
TAX DEPT.
P.O. BOX 105681
ATLANTA, GA 30348-5681

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

[Signature]
Taxpayer's Signature

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER

COPY TO BE GIVEN TO TAXPAYER

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829520001B	\$ 21,362,914	930	ECF BLEACH PLANT - CLO2 GENERATOR	G
25829520001E	\$ 3,185,021	916	ECF BLEACH PLANT - UTILITY BRIDGE	G
25829195004	\$ 20,696	950101	TURP & CAUSTIC RAIL SPILL PROTECTION	G
25829595001	\$ 3,378	950101	TOXIC GAS MONITORS - SENSORS	G
25829194025	\$ 503,417	941220	TURPENTINE & CAUSTIC RAIL SPILL PROTECTION	G
25830794012	\$ 41,302	941201	CLEANER REJECT RECOVERY	G
25829194018	\$ 455,258	940901	LIME KILN CYCLONE	G
25829494023	\$ 18,641	940901	ASBESTOS REMOVAL EQUIPMENT	G
25829594003	\$ 53,987	940325	TOXIC GAS MONITORS - SENSORS	G
			GENERATING BUSES/PCB TRANSFORMERS	
25829194004	\$ 18,942	940301	SWITHGEAR	G
25829494001	\$ 5,009,266	940209	EFFLUENT LINE	G
25829494016	\$ 108,454	940209	EFFLUENT LINE	G
25829194003	\$ 1,175	940101	NEW TRANSFORMERS-REPL PCB UNITS	G
25829192002B	\$ 49,868	930101	TRANSFORMERS - REPL PCB UNITS	G
25829192005A	\$ 59,717	930101	RECOVERY PRECIPITATOR	G
25829592010A	\$ (6,529)	930101	SCRUBBERS - ADJ EXCESS CAPITAL	G
25829192005	\$ 1,729,156	921206	RECOVERY PRECIPITATOR	G
25829592010	\$ 1,580,000	920301	BLEACH PLANT SCRUBBERS	G
25829192002	\$ 52,307	920101	NEW TRANSFORMERS - REPLACING PCB UNITS	G
25829118064	\$ 195,930	911130	REPLACEMENT OF PCB TRANSFORMERS	G
25829118008	\$ 75,700	910101	REPLACEMENT OF PCB TRANSFORMERS	G
25829417044	\$ 799,292	900630	EFFLUENT PIPELINE	G
25829117014	\$ 563,034	900430	TRANSFORMERS - REPLACING PCB UNITS	G
25829417039	\$ 100,000	900430	WASTE CLARIFIER BYPASS LINE	G
25829117011	\$ 75,163	900130	NON-CONDENSATE GAS COLLECTION SYSTEM	G
25829117017	\$ 7,756	900101	TRANSFORMERS - ELIMINATING PCB UNITS	G
25829408661	\$ 7,755	890601	FORCED EFFLUENT MAIN 29088001	G
25829408662	\$ 657	890601	WATER RECLAIM SYSTEM 29488010	G
25829101798	\$ 58,199	890101	NON COND GAS SYSTEM 29488001	G
25829101812	\$ 37,204	890101	NON-COND GAS SYSTEM 29488001	G
25829101808	\$ 33,139	890101	NON-COND GAS SYSTEM 29488001	G
25829101806	\$ 48,779	890101	NON-COND GAS SYSTEM 29488001	G
25829101804	\$ 3,526	890101	ELIM PCB TRNSFRMRS 30788001	G
25829101803	\$ 24,904	890101	NON COND GAS SYSTEM 29488001	G
25829101802	\$ 6,394	890101	ELIM PCB TRNSFRMRS30788001	G
25829101801	\$ 206,363	890101	NON COND GAS SYSTEM 29488001	G
25829101796	\$ 65,738	890101	NON COND GAS SYSTEM 29488001	G
25829101799	\$ 13,411	890101	ELIM PCB TRNSFRMRS 30788001	G
25829101815	\$ 947	890101	NON-COND GAS SYSTEM 29488001	G
25829101795	\$ 202,023	890101	NON COND GAS SYSTEM 29488001	G
25829101793	\$ 13,588	890101	ELIM PCB TRNSFRMRS 30788001	G
25829101792	\$ 102,143	890101	NON COND GAS SYSTEM 29488001	G
25829101814	\$ 17,647	890101	ELIM PCB TRNSFRMRS 30788001	G
25829408653	\$ 1,496	890101	FORCED EFFLUENT MAIN 29088001	G
25829408655	\$ 4,084	890101	FORCED EFFLUENT MAIN 29088001	G
25829408658	\$ 15,116	890101	FORCED EFFLUENT MAIN 29088001	G
25829408657	\$ 12,944	890101	FORCED EFFLUENT MAIN 29088001	G
25830012629	\$ 4,250	890101	AIR PURIFIER #1KPM 30087003	G
25829101789	\$ 291,998	881101	ELIM PCB TRNSFRMRS 30788001	G
25829408542	\$ 231,820	881101	WATER RECLAIM SYSTEM 29488010	G
25829101782	\$ 9,362,492	881001	NON COND GAS SYSTEM 29488001	G
25829101785	\$ 618,536	881001	NON COND GAS SYSTEM 29488001	G
25829408643	\$ 11,766	880901	EFFLUENT MONITOR 29087006	G
25829408630	\$ 1,396,569	880801	FORCED EFFLUENT MAIN 29088001	G
25829408637	\$ 265,136	880801	FORCED EFFLUENT MAIN 29088001	G
25829408633	\$ 479,699	880801	FORCED EFFLUENT MAIN 29088001	G
25829100029	\$ (11,528)	870901	PRECIPITATOR #5 BOILER 29185001	G
25829100030	\$ 5,679	870901	PRECIPITATOR #5 BOILER 29185001	G
25829100026	\$ 5,679	870901	PRECIPITATOR #4 BOILER 29185001	G
25829100025	\$ (11,527)	870901	PRECIPITATOR #4 BOILER 29185001	G
25829100027	\$ 30,186	870101	PRECIPITATOR #5 BOILER 29185001	G
25829100023	\$ 30,186	870101	PRECIPITATOR #4 BOILER 29185001	G
25829100028	\$ 22,263	870101	PRECIPITATOR #5 BOILER 29185001	G
25829100024	\$ 22,263	870101	PRECIPITATOR #4 BOILER 29185001	G
25829101771	\$ 147,625	861201	PRECIPITATOR #5 BOILER 29185001	G
25829101766	\$ 147,624	861201	PRECIPITATOR #4 BOILER 29185001	G
25829101770	\$ 90,856	861101	PRECIPITATOR #5 BOILER 29185001	G
25829101765	\$ 90,856	861101	PRECIPITATOR #4 BOILER 29185001	G
25829408596	\$ 140,407	861101	WASTEWATER SYSTEM 29086021	G
25829101784	\$ 20,393	860901	PRECIPITATOR #4 BOILER 29185001	G
25829101769	\$ 20,394	860901	PRECIPITATOR #5 BOILER 29185001	G
25829101763	\$ 35,039	860801	PRECIPITATOR #4 BOILER 29185001	G
25829101768	\$ 35,039	860801	PRECIPITATOR #5 BOILER 29185001	G
25829408580	\$ 10,527	860801	TALL OIL SCRUBBER 29785001	G
25829101772B	\$ 1,251,753	860601	PRECIPITATOR #5 BOILER 29185001	G
25829101767B	\$ 1,251,752	860601	PRECIPITATOR #4 BOILER 29185001	G
25829101767A	\$ 66,166	860601	PRECIPITATOR #4 BOILER 29185001	G
25829101772A	\$ 66,165	860601	PRECIPITATOR #5 BOILER 29185001	G
25829408577B	\$ 48,477	860601	TALL OIL SCRUBBER 29785001	G
25829408577A	\$ 76,649	860601	TALL OIL SCRUBBER 29785001	G
25829408528	\$ 3,195	851201	OXYGEN INJECTION SYST 29084002	G
25829408527	\$ 1,304	851201	OXYGEN INJECTION SYST 29084002	G
25829510637	\$ 250,000	850701	WATER RECLAIM SYSTEM 285-85-006	G
25831116363	\$ 12,458	850701	PIP #4 TOWEL DUST COLLECTOR	G
25829408526	\$ 2,274,903	850501	OXYGEN INJECTION SYST 29084002	G
25830113206	\$ 48,896	850501	#2KPM AIR SYSTEM 30184002	G
25829408493	\$ 40,252	840901	CLARIFIER MCC 290-82-001	G
25829408455	\$ 33,291	831201	CLARIFIER MCC-DEC 1983 29082001	G

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25829408453	\$ 415,902	8/31/01	CLARIFIER MOTOR CTR 290-82-001	G
25829408447	\$ 133,373	8/21/01	WASTE EFFLUENT LINE 290-81-001	G
25829408445	\$ 210,430	8/21/01	AERATOR-WASTE WATER 290-81-011	G
25829408440	\$ 9,537	8/21/01	CLARIFIER LINE 290-81-003	G
25829408441	\$ 54,143	8/21/01	PCB TRANSFORMER 290-81-004	G
25829408420	\$ 434,446	8/11/01	BLK LIQ POND MOD 290-81-009	G
25829408419	\$ 135,213	8/11/01	CLARIFIER LINE 290-81-003	G
25829408345	\$ 381,410	7/9/01	PIPE OXIDATION POND NW 305	G
25829408133	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408134	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408141	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408140	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408131	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408138	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408137	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408136	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408135	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408139	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408132	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829408130	\$ 7,892	7/8/01	AERATOR AQUA AEROBIC M# 3904011	G
25829407973	\$ 1,050	7/7/01	PEN RECORDER SOLTEC M#VP67235 S	G
25829407970	\$ 385	7/7/01	MOISTURE BALANCE OHAUS M#6010	G
25829407975	\$ 616	7/7/01	TEMP INDICATOR THERMO-ELECT M#3	G
25829407972	\$ 385	7/7/01	MOISTURE BALANCE OHAUS M#6010	G
25829407971	\$ 385	7/7/01	MOISTURE BALANCE OHAUS M# 6010	G
25829407974	\$ 1,049	7/7/01	PEN RECORDER SOLTEC M#VP67235 S	G
25829407948	\$ 3,763	7/7/01	MOTOR 100HP MARATHON S#FF93501-	G
25829408120	\$ 2,813	7/7/01	EXPANSION JOINT BARRON-ASE	G
25829407844	\$ 16,187	7/7/01	AIR COMPRESSOR WORTHINGTON S#	G
25829407969	\$ 350	7/7/01	MULTIMETER KIPL0 M#248 S# 3069	G
25829408088	\$ 59,323	7/7/01	DRIVE AMER STD US GYROL S#60252	G
25829407970	\$ 350	7/7/01	MULTIMETER KIPL0 M#248 S# 3082	G
25829407971	\$ 350	7/7/01	MULTIMETER KIPL0 M#248 S# 3072	G
25829408121	\$ 2,813	7/7/01	EXPANSION JOINT BARRON-ASE	G
25829408122	\$ 2,395	7/7/01	EXPANSION JOINT-BARRON-ASE	G
25829407972	\$ 300	7/7/01	MULTIMETER KIPL0 M#245 S#41776	G
25829408123	\$ 2,395	7/7/01	EXPANSION JOINT-BARRON-ASE	G
25829408124	\$ 2,519	7/7/01	EXPANSION JOINT BARRON-ASE	G
25829408125	\$ 2,519	7/7/01	EXPANSION JOINT BARRON-ASE	G
25829408003	\$ 8,348	7/7/01	PUMP GOULDS 3405L S#241B810	G
25829407935	\$ 2,965	7/7/01	ACTUATOR SYNCRO-PAK 16A S#B4374	G
25829408051	\$ 17,617	7/7/01	SPD INCREASER PHILA GEAR LHS S	G
25829407958	\$ 2,964	7/7/01	ACTUATOR SYNCRO-PAK 16A S#B4374	G
25829408013	\$ 2,813	7/7/01	PUMP	G
25829408012	\$ 2,812	7/7/01	PUMP	G
25829408067	\$ 6,244	7/7/01	DRIVE AMER STD VS GYROL	G
25829408056	\$ 5,812	7/7/01	REDUCER MIXING EQUIP M#76Q25 S#	G
25829408000	\$ 2,354	7/7/01	PUMP CHEMPUMP GB11/2K751H1CA20	G
25829407989	\$ 1,093	7/7/01	PUMP GOULDS M#3196MT S#763B155	G
25829407994	\$ 2,089	7/7/01	PUMP GOULDS 3196MT S# 763B505	G
25829407983	\$ 11,161	7/7/01	PUMP GOULDS VIT S# 303642	G
25829407943	\$ 16,482	7/7/01	MOTOR A-C 350HP	G
25829101642	\$ 3,188	7/7/01	MOTOR 25HP A-C M#51-351-969	G
25829101647	\$ 3,690	7/7/01	PUMP GOULDS M#3196MT S# Q766B84	G
25829101641	\$ 3,188	7/7/01	MOTOR 25HP A-C M#51-351-969	G
25829101646	\$ 3,690	7/7/01	PUMP GOULDS M#3196MT S# Q766B84	G
25829408053	\$ 2,218	7/7/01	REDUCER FALK M#52-5EZX3-15C4	G
25829407988	\$ 2,048	7/7/01	PUMP GOULDS 3196MT S#762B850-1	G
25829407987	\$ 2,048	7/7/01	PUMP GOULDS 3196MT S#762B850-2	G
25829407815	\$ 2,481	7/7/01	AGITATOR IMPELLER	G
25829407928	\$ 3,369	7/7/01	MOTOR 15HP A-C #51-351-967	G
25829407813	\$ 2,481	7/7/01	AGITATOR IMPELLER	G
25829408009	\$ 3,841	7/7/01	PUMP GOULDS 3196MT S#Q765B983	G
25829408010	\$ 4,783	7/7/01	PUMP GOULDS 3196MT S#Q765B984	G
25829407884	\$ 3,066	7/7/01	FAN KOPPERS-WESTINGHOUSE	G
25829407892	\$ 4,329	7/7/01	HEAT EXCHANGER AMER STD S#9-126	G
25829408011	\$ 4,828	7/7/01	PUMP GOULDS 3196MT S#Q766B171	G
25829408086	\$ 3,731	7/7/01	DRIVE LOUIS-ALLIS S#726289001	G
25829408073	\$ 489,031	7/7/01	TANK WHITE LIQUOR STORAGE 130FT	G
25829407936	\$ 2,131	7/7/01	MOTOR 25HP A-C M#51-359-607	G
25829407939	\$ 725	7/7/01	MOTOR 30 HP A-C	G
25829407938	\$ 725	7/7/01	MOTOR 30HP A-C	G
25829407937	\$ 2,131	7/7/01	MOTOR 25HP A-C M#51-359-607	G
25829407930	\$ 5,833	7/7/01	MOTOR 25HP A-C #51-351-969	G
25829407929	\$ 5,833	7/7/01	MOTOR 25HP A-C #51-351-969	G
25829101643	\$ 40,344	7/7/01	MOTOR 2500HP A-C S#1-5010-88269	G
25829407941	\$ 42,814	7/7/01	MOTOR 1500HP A-C S#47377	G
25829407991	\$ 4,954	7/7/01	PUMP GOULDS 3175S S#241B492	G
25829407954	\$ 1,233	7/7/01	GEARMOTOR CONE M#SMU400750CUKW	G
25829408004	\$ 580	7/7/01	PUMP ALBANY M#H4	G
25829407990	\$ 4,954	7/7/01	PUMP GOULDS M#3175S S#241B486	G
25829408017	\$ 5,624	7/7/01	PUMP GOULDS #3171	G
25829407997	\$ 4,159	7/7/01	PUMP GOULDS M#3175 S# 241B659	G
25829408001	\$ 1,217	7/7/01	PUMP CHEMPUMP SB-1-1/2K751H1CI	G
25829407984	\$ 2,965	7/7/01	PUMP WORTHINGTON M#D-1011 S# Y6	G
25829407969	\$ 1,495	7/7/01	PUMP GOULDS 3196MT S# 763B511	G
25829408023	\$ 3,517	7/7/01	PUMP GALIGHTER 6VRG200 S#P76-10	G
25829408055	\$ 3,555	7/7/01	REDUCER LINKBELT 1951Y223AA S#W	G
25829408006	\$ 2,323	7/7/01	PUMP GOULDS 3196MT S# 764B171	G

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25829408054	\$ 6,926	7/0201	REDUCER MARLEY #32.1T32684490-	G
25829408014	\$ 992	7/0201	PUMP	G
25829407907	\$ 1,040	7/0201	SPECTROPHOTOMETER B&L SPECTRONI	G
25829407988	\$ 2,293	7/0201	PUMP GOULDS 3196MT S# 763B508	G
25829408007	\$ 2,666	7/0201	PUMP GOULDS 3175S S# 241B890	G
25829101655	\$ 2,480	7/0101	TANK	G
25829101668	\$ 7,738	7/0101	AIR COMPRESSOR LEROI 100SS S#49	G
25829101661	\$ 15,227	7/0101	AQIP ALTERATIONS/ADDITIONS	G
25829101680	\$ 3,320	7/0101	TANK	G
25829101627	\$ 13,551	7/0101	ASH POND-AQIP	G
25829101659	\$ 4,953	7/0101	TANK	G
25829101658	\$ 5,760	7/0101	TANK	G
25829101657	\$ 5,768	7/0101	TANK	G
25829101656	\$ 4,949	7/0101	ANION UNIT	G
25829101845	\$ 4,630	7/0101	PUMP	G
25829101634	\$ 17,544	7/0101	DUST COLLECTOR AIR CORR	G
25829101654	\$ 2,578	7/0101	TANK	G
25829100018	\$ 10,866	7/0101	FLY ASH SYSTEM	G
25829101655	\$ 2,438	7/0101	TANK	G
25829101637	\$ 5,870	7/0101	FAN ID BARRONASE	G
25829100019	\$ 18,208	7/0101	BREECHING-COMB BOILER ADDITION-	G
25829101639	\$ 4,810	7/0101	HEATER/DEAERATOR	G
25829101630	\$ 4,665	7/0101	REDUCER PHILADELPHIA GEAR	G
25829101669	\$ 1,785	7/0101	MOTOR 100HP	G
25829101644	\$ 10,420	7/0101	MOTOR 2500HP A-C	G
25829101633	\$ 17,544	7/0101	DUST COLLECTOR AIR CORR	G
25829407842	\$ 2,589	7/0101	SCREW CONVEYOR LINK-BELT/FMC	G
25829408002	\$ 1,221	7/0101	PUMP GOULDS 3405M S#241B860	G
25829407948	\$ 6,840	7/0101	MOTOR A-C	G
25829408067	\$ 6,430	7/0101	SEPARATOR ZURN	G
25829408066	\$ 8,700	7/0101	SLAKER 16FT DORR-OLIVER	G
25829408065	\$ 2,862	7/0101	SCREEN	G
25829408057	\$ 2,542	7/0101	REDUCER SPD FALK	G
25829408021	\$ 8,014	7/0101	PUMP GOULDS M#3171 S#45780	G
25829408071	\$ 2,692	7/0101	TANK LIME MUD STORAGE	G
25829408015	\$ 8,340	7/0101	PUMP RADER SUTORBIT 3100	G
25829408072	\$ 4,047	7/0101	TANK GREEN LIQUOR STORAGE	G
25829407996	\$ 1,024	7/0101	PUMP GOULDS 3196MT S# 763B507	G
25829407995	\$ 2,339	7/0101	PUMP GOULDS 3196MT S#763B562	G
25829407993	\$ 657	7/0101	PUMP DEMING FIG4021 S# DCT60081	G
25829407992	\$ 558	7/0101	PUMP DEMING FIG 4001 S# DC76009	G
25829407952	\$ 3,872	7/0101	MOTOR A-C	G
25829407951	\$ 2,554	7/0101	MOTOR 350HP A-C	G
25829407840	\$ 2,804	7/0101	CONVEYOR	G
25829408020	\$ 3,397	7/0101	PUMP GALIGHIER M#2.5SNA100X60 S#	G
25829408081	\$ 2,516	7/0101	TANK	G
25829408119	\$ 20,446	7/0101	STACK CONCRETE	G
25829408099	\$ 3,086	7/0101	MCC GE	G
25829408098	\$ 5,347	7/0101	MOTOR CONTROL CENTER GE M#7700	G
25829408097	\$ 13,920	7/0101	MOTOR CONTROL CENTER GE M#7700	G
25829408089	\$ 4,528	7/0101	COOLING TOWER	G
25829408064	\$ 2,972	7/0101	CAUSTICIZER #3	G
25829408070	\$ 11,214	7/0101	TANK REBURNED LIME STORAGE	G
25829408082	\$ 2,972	7/0101	CAUSTICIZER #1	G
25829407948	\$ 5,818	7/0101	MOTOR 1000HP A-C	G
25829408080	\$ 3,030	7/0101	TANK	G
25829408079	\$ 2,452	7/0101	TANK	G
25829408078	\$ 2,724	7/0101	TANK	G
25829408077	\$ 3,018	7/0101	TANK	G
25829408076	\$ 2,924	7/0101	SOAP SKIMMER	G
25829408075	\$ 4,425	7/0101	TANK	G
25829408074	\$ 3,641	7/0101	TANK	G
25829408083	\$ 2,972	7/0101	CAUSTICIZER #2	G
25829407857	\$ 67,519	7/0101	CONTROL PANEL #4 RECOVERY BOILE	G
25829407950	\$ 2,554	7/0101	MOTOR 350HP A-C	G
25829407871	\$ 6,348	7/0101	SUBSTATION 10000KVA GE	G
25829407866	\$ 9,246	7/0101	AIR DRYER HANKISON M#-700	G
25829407862	\$ 21,276	7/0101	COMPUTER FISHER	G
25829407861	\$ 3,251	7/0101	CONTROL PANEL-LOCAL WATER TREAT	G
25829407860	\$ 7,326	7/0101	CONTROL PANEL-DEMIN WATER	G
25829407876	\$ 8,143	7/0101	EVAPORATOR	G
25829407858	\$ 10,148	7/0101	CONTROL PANEL-MAIN WATER TREATM	G
25829407877	\$ 8,187	7/0101	CONCENTRATOR	G
25829407856	\$ 2,442	7/0101	CONTROL PANEL-ELK LIQ FILTER	G
25829407855	\$ 11,089	7/0101	CONTROL PANEL-INSTRUMENTATION-#	G
25829407843	\$ 2,965	7/0101	SCREW CONVEYOR LINK-BELT/FMC	G
25829407841	\$ 2,804	7/0101	CONVEYOR	G
25829407839	\$ 2,543	7/0101	CONVEYOR	G
25829407838	\$ 2,543	7/0101	CONVEYOR	G
25829407827	\$ 5,289	7/0101	FAN ID ZURN	G
25829407859	\$ 17,713	7/0101	CONTROL PANEL-EVAPS/CONCS	G
25829407900	\$ 171,747	7/0101	LIME KILN #4 ALLIS-CHALMERS	G
25829407947	\$ 2,557	7/0101	MOTOR 200HP GE S#8401532	G
25829407935	\$ 906	7/0101	MOTOR 25HP A-C M#51-361-969	G
25829407934	\$ 985	7/0101	MOTOR 25HP A-C	G
25829407933	\$ 1,395	7/0101	MOTOR 20HP US ELECTRIC	G
25829407932	\$ 1,386	7/0101	MOTOR 25HP A-C	G
25829407931	\$ 1,387	7/0101	MOTOR 25HP A-C	G
25829407875	\$ 9,801	7/0101	EVAPORATOR	G

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25829407901	\$	17,152 770101	LINING REFRACTORY-LIME KILN #4	G
25829407818	\$	8,317 770101	AGITATOR RAKE DOKR-OLIVER	G
25829407858	\$	2,824 770101	COILS-SECONDARY AIR HEATER	G
25829407866	\$	7,351 770101	FAN ZURN	G
25829407885	\$	4,176 770101	FAN ZURN	G
25829407881	\$	3,500 770101	EVAPORATOR	G
25829407880	\$	3,532 770101	EVAPORATOR	G
25829407876	\$	3,816 770101	EVAPORATOR	G
25829407878	\$	6,335 770101	CONCENTRATOR	G
25829407902	\$	5,235 770101	OIL-FIRED BURNER SYS #4 LIME KI	G
25829101529	\$	1,869 761201	PUMP CHEMPUMP S#22585-1	G
25829101625	\$	1,140 761201	COUPLING GEAR-TYPE SIER-BATH SI	G
25829101624	\$	6,080 761201	CHLORINATOR M#ADVANCE 884 S#751	G
25829101482	\$	2,695 761201	MOTOR 20HP US ELECT S#R8361-00-	G
25829101538	\$	2,865 761201	PUMP M# 3405M S# 238B502-2 GOUL	G
25829101539	\$	1,495 761201	PUMP ALBANY M#CD1138-2	G
25829101540	\$	1,580 761201	PUMP ALBANY M#CD1138-2	G
25829101541	\$	7,155 761201	PUMP GOULDS M# 3405L S# 238B594	G
25829101542	\$	1,855 761201	PUMP MILTON ROY M#R10196 S#1248	G
25829101543	\$	14,285 761201	PUMP GOULDS M#3405L S#238B446	G
25829101544	\$	3,100 761201	PUMP MILTON ROY M#A S#200127-3	G
25829101447	\$	1,755 761201	SAMPLE COOLER CALGON S#01732352	G
25829101545	\$	1,620 761201	PUMP AUX LUBE OIL ON RED5731	G
25829101546	\$	690 761201	PUMP LUBE OIL-BFW PUMP #1-PUA50	G
25829101445	\$	4,465 761201	HEAT EXCHANGER LINDY M#SC88260	G
25829101446	\$	17,180 761201	HEAT EXCHANGER AMER STD S# 5-12	G
25829101535	\$	3,220 761201	PUMP MILTON ROY M#A S#200127-1	G
25829101531	\$	1,855 761201	PUMP CHEMPUMP S#22585-3	G
25829101470	\$	370 761201	MOTOR 2HP US ELECT S#F1174-04-4	G
25829101471	\$	8,910 761201	MOTOR A/C 5# 51-306-089	G
25829101472	\$	460 761201	MOTOR 2.5KW CHEMPUMP S#22585-2	G
25829101473	\$	460 761201	MOTOR 2.5KW CHEMPUMP S#22585-1	G
25829101558	\$	17,040 761201	SPEED INCREASER PHILA GEAR S# 1	G
25829101474	\$	460 761201	MOTOR 2.5KW CHEMPUMP S#22585-3	G
25829101560	\$	50,485 761201	ACTIVATED CARBON FILTER 11FT OD	G
25829101561	\$	50,485 761201	ACTIVATED CARBON FILTER 11FT OD	G
25829101562	\$	6,975 761201	TANK-RESIN MAINTENANCE SYS	G
25829101564	\$	57,920 761201	TANK-FILTEREX COND POLISH SYS'S	G
25829101547	\$	690 761201	PUMP LUBE OIL-BFW PUMP #2-PUA5	G
25829101522	\$	1,740 761201	PUMP DEMING FIG 4001 S#DC-74402	G
25829101462	\$	725 761201	MOTOR 2HP WESTINGHOUSE S#31-485	G
25829101461	\$	5,725 761201	STATIC MIXER KOCH M# ABS	G
25829101457	\$	131,335 761201	HEATER/DEAERATOR DOUGLAS/LOMASO	G
25829101452	\$	455 761201	SAMPLE COOLER CALGON S#01732385	G
25829101451	\$	455 761201	SAMPLE COOLER CALGON S#01732301	G
25829101450	\$	455 761201	SAMPLE COOLER CALGON S#12734348	G
25829101515	\$	1,615 761201	PUMP M# 3196MT S# 752B537 GOULD	G
25829101516	\$	1,980 761201	PUMP DEMING FIG 4021 S# DC-7440	G
25829101517	\$	59,390 761201	PUMP BINGHAM-WILLAMETTE S#242-3	G
25829101518	\$	56,840 761201	PUMP BINGHAM-WILLAMETTE S#242-3	G
25829101519	\$	6,415 761201	PUMP M# 3405L S# 238B593 GOULDS	G
25829101537	\$	3,115 761201	PUMP M# 3405M S# 238B502-1 GOUL	G
25829101448	\$	455 761201	SAMPLE COOLER CALGON S#01732350	G
25829101536	\$	3,220 761201	PUMP MILTON ROY M#A S#200127-2	G
25829101523	\$	1,740 761201	PUMP DEMING FIG 4001 S# DC-7440	G
25829101524	\$	1,365 761201	PUMP M# 3196ST S# 753B044 GOULD	G
25829101525	\$	3,600 761201	PUMP M# 3196MT S# 752B536-1 GOU	G
25829101526	\$	3,600 761201	PUMP M# 3196MT S# 752B536-2 GOU	G
25829101527	\$	3,600 761201	PUMP M# 3196MT S# 752B536-3 GOU	G
25829101528	\$	1,855 761201	PUMP CHEMPUMP S#22585-2	G
25829101530	\$	3,105 761201	PUMP MILTON ROY M#A S#200127-4	G
25829101532	\$	1,855 761201	PUMP CHEMPUMP S#22585-4	G
25829101533	\$	1,885 761201	PUMP M# 3196MT S#747B907-1 GOUL	G
25829101534	\$	1,885 761201	PUMP M# 3196MT S# 747B907-2 GOU	G
25829101565	\$	55,080 761201	TANK-FILTEREX COND POLISH SYS S#	G
25829101449	\$	455 761201	SAMPLE COOLER CALGON S#01732302	G
25829101426	\$	435 761201	EJECTOR PENBERTHY M#166A-HY	G
25829101594	\$	52,450 761201	SWITCHGEAR-GE-BREAKER FOR #2/3	G
25829101583	\$	53,930 761201	TANK-FILTEREX COND POLISH SYS'S	G
25829101596	\$	54,225 761201	SWITCHGEAR CONTROL PANEL GE	G
25829101492	\$	27,700 761201	MOTOR 250HP A-C S#1-5112-84655-	G
25829101491	\$	33,780 761201	MOTOR 250HP AC M#116 S#1-5112-	G
25829101501	\$	575 761201	VALVE AUTO RECIRCULATION YARWAY	G
25829101502	\$	575 761201	VALVE AUTO RECIRCULATION YARWAY	G
25829101490	\$	299,325 761201	MOTOR 2500HP A-C S#1-5010-74986	G
25829101475	\$	460 761201	MOTOR 2.5KW CHEMPUMP S#22585-4	G
25829101489	\$	5,285 761201	MOTOR A/C S# 51-352-902	G
25829101476	\$	1,030 761201	MOTOR A/C S# 51-351-985	G
25829101566	\$	5,765 761201	TANK-BRINE STORAGE & MEASURING	G
25829101427	\$	8,770 761201	EVAPORATOR CHLORINE CAP CONTROL	G
25829101583	\$	52,450 761201	SWITCHGEAR-GE-BREAKER FOR #1 GE	G
25829101425	\$	6,440 761201	EJECTOR CHLORINE-FEEDWATER TREA	G
25829101477	\$	1,030 761201	MOTOR A/C S# 51-351-965	G
25829101487	\$	5,245 761201	MOTOR A/C S# 51-352-900	G
25829101419	\$	40,720 761201	CONTROL PANEL-LOCAL DEMINERALIZ	G
25829101418	\$	35,405 761201	CONTROL PANEL-LOCAL WATER TREAT	G
25829101486	\$	5,245 761201	MOTOR A/C S# 51-352-900	G
25829101478	\$	2,040 761201	MOTOR 15HP	G
25829101479	\$	565 761201	MOTOR 3HP A-C S#51-307-907	G

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25829101486	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101484	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101417	\$ 81,830	761201	CONTROL PANEL-DEMINEALIZED WAT	G
25829101488	\$ 5,245	761201	MOTOR A/C S# 51-352-900	G
25829101577	\$ 1,835	761201	TANK-SULFITE REGENERATE SYS	G
25829101567	\$ 8,815	761201	TANK-CHLORINE RETENTION	G
25829101568	\$ 8,815	761201	TANK-CHLORINE RETENTION	G
25829101569	\$ 5,590	761201	TANK-CHLORINE RETENTION	G
25829101570	\$ 12,880	761201	TANK LUBE OIL RESERVOIR	G
25829101571	\$ 107,525	761201	ANION UNIT ADV BOILER S#4021 BF	G
25829101572	\$ 50,485	761201	ACTIVATED CARBON FILTER 11-FT OD	G
25829101573	\$ 124,820	761201	TANK ADV BOILER & TANK S#4019 1	G
25829101574	\$ 124,820	761201	TANK ADV BOILER & TANK S#4018	G
25829101575	\$ 107,520	761201	TANK ADV BOILER & TANK S#4020	G
25829101595	\$ 52,450	761201	REACTOR GE TYPE AA-CLT	G
25829101576	\$ 95,035	761201	TANK BROCK & BLEVINS 38FT X 31	G
25829101592	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR SYNCH	G
25829101596	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #1KPN	G
25829101591	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR FP &	G
25829101590	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR INCOM	G
25829101589	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #4 RB	G
25829101587	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR ADMIN	G
25829101493	\$ 28,335	761201	MOTOR 200HP A/C S#1-5112-84855	G
25829101583	\$ 6,735	761201	TANK RESIN MAINT	G
25829101582	\$ 12,500	761201	TANK JUSTIN S#4525 9FT x 20FT H	G
25829101579	\$ 1,725	761201	TANK HYDRAZINE STORAGE	G
25829101578	\$ 2,835	761201	TANK PHOSPHATE STORAGE	G
25829101588	\$ 52,450	761201	SWITCHGEAR-GE-BREAKER FOR #4 RB	G
25829407202	\$ 2,835	761201	MOTOR A/C S# 51-351-967	G
25829407371	\$ 1,290	761201	PUMP GOULDS M#3196MT S#763B510	G
25829407169	\$ 2,695	761201	MOTOR A/C S# 51-351-962	G
25829407363	\$ 1,548	761201	PUMP GOULDS M#3196MT S#762B997	G
25829407364	\$ 2,214	761201	PUMP GOULDS M#3196MT S#763B165	G
25829407365	\$ 918	761201	PUMP MILTON ROY M#R16196 S#1289	G
25829407366	\$ 1,103	761201	PUMP GOULDS M#3196MT S#763B506	G
25829407367	\$ 1,711	761201	PUMP GOULDS M#3196MT S#763B553	G
25829407368	\$ 1,847	761201	PUMP GOULDS M#3196MT S#763B564	G
25829407361	\$ 1,234	761201	PUMP GOULDS M#3196MT S#762B996	G
25829407370	\$ 1,101	761201	PUMP GOULDS M#3196MT S#	G
25829407360	\$ 1,095	761201	PUMP GOULD M#3196MT S#763B156	G
25829407372	\$ 2,407	761201	PUMP GOULDS M#3196MT S#763B581	G
25829407373	\$ 968	761201	PUMP A-C M#F483-391 S#751-16662	G
25829407374	\$ 1,102	761201	PUMP GOULDS M#3196MT S#764B170	G
25829407375	\$ 2,434	761201	PUMP GOULDS M#3196MT S#764B171	G
25829407383	\$ 4,120	761201	PUMP M# 3196MT S# 747B904-1 GOU	G
25829407384	\$ 4,590	761201	PUMP M# 3196MT S# 747B905-1 GOU	G
25829407385	\$ 4,590	761201	PUMP M# 3196MT S# 747B905-2 GOU	G
25829407369	\$ 2,861	761201	PUMP GOULDS M#340SL S#241B658	G
25829407319	\$ 295	761201	MOTOR CALGON	G
25829407309	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-4	G
25829407310	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-5	G
25829407311	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-3	G
25829407312	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-1	G
25829407313	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-2	G
25829407314	\$ 2,965	761201	ACTUATOR ROTORK S#A2605A-6	G
25829407315	\$ 7,975	761201	ACTUATOR ROTORK S#B2733A-1	G
25829407362	\$ 1,420	761201	PUMP GOULDS M#3196MT S#763B162	G
25829407318	\$ 1,020	761201	MOTOR/REDUCER 3/4HP GE/DELAVAL	G
25829407392	\$ 12,250	761201	PUMP M# 31755 S# 237B984-2 GOUL	G
25829407320	\$ 295	761201	MOTOR CALGON	G
25829407337	\$ 2,570	761201	TEMP BATH TECHNE M# FB-07	G
25829407344	\$ 697	761201	MINITECTOR ELCOMTR M#150 S#8076	G
25829407356	\$ 912	761201	PUMP ROPER M#E380 S#55690	G
25829407357	\$ 2,283	761201	PUMP GOULDS M#3196MT S#763B154	G
25829407358	\$ 1,384	761201	PUMP MILTON ROY M#A S#128B18-1	G
25829407359	\$ 1,216	761201	PUMP MILTON ROY M#A S#128B18-2	G
25829407317	\$ 855	761201	MOTOR 1.5HP US ELECT S#F8119-01	G
25829407421	\$ 6,255	761201	PUMP GOULDS M#3196MT S#746B053	G
25829407412	\$ 9,580	761201	PUMP M# 3196MT S# 746B123-1 GOU	G
25829407413	\$ 9,580	761201	PUMP M# 3196MT S# 746B123-2 GOU	G
25829407414	\$ 6,240	761201	PUMP M# 3196MT S# 746B131-1 GOU	G
25829407415	\$ 6,240	761201	PUMP M# 3196MT S# 746B131-2 GOU	G
25829407416	\$ 13,130	761201	PUMP GOULDS M#AVIT S#303083-1	G
25829407417	\$ 13,130	761201	PUMP GOULDS M#AVIT S#303083-2	G
25829407418	\$ 5,010	761201	PUMP M# 3196MT S# 746B128-1 GOU	G
25829407398	\$ 2,855	761201	PUMP M# 3196MT S# 747B906-1 GOU	G
25829407420	\$ 4,555	761201	PUMP GOULDS M#3196MT S#746B054	G
25829407409	\$ 7,530	761201	PUMP GOULDS M#3196MT S#746B058	G
25829407422	\$ 7,765	761201	PUMP GOULDS M#3196MT S#746B050	G
25829407423	\$ 9,150	761201	PUMP GOULDS M#3196MT S#746B049	G
25829407424	\$ 3,415	761201	PUMP GOULDS M#3196MT S#746B059	G
25829407425	\$ 4,555	761201	PUMP GOULDS M#3196MT S#746B052	G
25829407426	\$ 4,130	761201	PUMP M# 3196MT S# 747B904-2 GOU	G
25829407427	\$ 3,095	761201	PUMP M# 3405M S# 238B595 GOULDS	G
25829407428	\$ 7,875	761201	PUMP M# 3175 S# 237B667-1 GOULD	G
25829407419	\$ 5,010	761201	PUMP M# 3196MT S#746B128-2 GOUL	G
25829407401	\$ 4,885	761201	PUMP GOULDS M# 3196MT S#746B056	G
25829407306	\$ 2,965	761201	ACTUATOR ROTORK S#A2688A-2	G
25829407393	\$ 7,840	761201	PUMP WORTHINGTON M#D1011 S#Y625	G

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25829407394	\$ 7,640	7/61/201	PUMP WORTHINGTON M#D1011 S#Y625	G
25829407395	\$ 4,670	7/61/201	PUMP WORTHINGTON M#D1011	G
25829407396	\$ 3,510	7/61/201	PUMP M# 3196MT S# 745B348 GOULD	G
25829407397	\$ 4,565	7/61/201	PUMP M# 3196XLT S# 744B644 GOUL	G
25829407398	\$ 2,290	7/61/201	PUMP M# 3196MT S# 744B643 GOULD	G
25829407411	\$ 4,085	7/61/201	PUMP M# 3196MT S#745B125 GOULDS	G
25829407400	\$ 4,555	7/61/201	PUMP M# 3196MT S# 746B126-2 GOU	G
25829407410	\$ 12,095	7/61/201	PUMP GOULDS 3196MT S#752B538	G
25829407402	\$ 6,255	7/61/201	PUMP GOULDS M# 3196MT S#746B055	G
25829407403	\$ 4,450	7/61/201	PUMP M# 3196MT S#747B515 GOULD	G
25829407404	\$ 13,535	7/61/201	PUMP M# 3196MT S# 746B124-1 GOU	G
25829407405	\$ 13,530	7/61/201	PUMP M# 3196T S# 746B124-2 GOUL	G
25829407406	\$ 7,765	7/61/201	PUMP GOULDS M#3196MT S#746B050-	G
25829407407	\$ 9,410	7/61/201	PUMP GOULDS M#3196MT S#746B049-	G
25829407408	\$ 3,020	7/61/201	PUMP M# 3196MT S# 746B130 GOULD	G
25829407387	\$ 2,865	7/61/201	PUMP M# 3196MT S# 747B06-2 GOU	G
25829407399	\$ 4,555	7/61/201	PUMP M# 3196MT S# 746B126-1 GOU	G
25829407231	\$ 5,885	7/61/201	MOTOR A/C S# 51-352-444	G
25829407222	\$ 4,305	7/61/201	MOTOR A/C S# 51-352-906	G
25829407223	\$ 4,305	7/61/201	MOTOR A/C S# 51-352-906	G
25829407224	\$ 3,510	7/61/201	MOTOR A/C S# 51-351-968	G
25829407225	\$ 3,275	7/61/201	MOTOR A/C S# 51-351-968	G
25829407226	\$ 3,275	7/61/201	MOTOR A/C S# 51-351-968	G
25829407227	\$ 3,820	7/61/201	MOTOR A/C S# 51-331-966	G
25829407228	\$ 3,820	7/61/201	MOTOR A/C S# 51-331-966	G
25829407239	\$ 2,620	7/61/201	MOTOR A/C S# 51-351-968	G
25829407230	\$ 5,885	7/61/201	MOTOR A/C S# 51-352-444	G
25829407219	\$ 1,365	7/61/201	MOTOR A/C S# 51-351-965	G
25829407232	\$ 5,650	7/61/201	MOTOR A/C S 51-352-906	G
25829407233	\$ 8,845	7/61/201	MOTOR 25HP A-C M#61-359-607	G
25829407234	\$ 5,635	7/61/201	MOTOR 15HP A-C M#636	G
25829407235	\$ 7,155	7/61/201	MOTOR 20HP A-C	G
25829407236	\$ 5,260	7/61/201	MOTOR 40HP A-C S#51-356-440	G
25829407237	\$ 2,225	7/61/201	MOTOR S# 51-331-962 A-C	G
25829407308	\$ 2,965	7/61/201	ACTUATOR ROTORK S#A2606A-8	G
25829407229	\$ 5,885	7/61/201	MOTOR 40HP A-C S#51-356-444	G
25829407211	\$ 3,825	7/61/201	MOTOR A/C S# 51-331-966	G
25829407201	\$ 3,510	7/61/201	MOTOR A/C S# 51-351-968	G
25829407203	\$ 3,820	7/61/201	MOTOR 20HP A-C #51-331-966	G
25829407204	\$ 5,600	7/61/201	MOTOR A/C S# 51-3520906	G
25829407205	\$ 950	7/61/201	MOTOR 5HP A-C #51-303-055	G
25829407206	\$ 3,510	7/61/201	MOTOR A/C S# 51-351-968	G
25829407207	\$ 10,735	7/61/201	MOTOR A/C S# 51-352-822	G
25829407208	\$ 2,645	7/61/201	MOTOR 15HP A-C S#51-351-967	G
25829407221	\$ 8,625	7/61/201	MOTOR 60HP A-C S#51-352-928	G
25829407210	\$ 8,980	7/61/201	MOTOR A/C S# 51-353-611	G
25829407220	\$ 8,625	7/61/201	MOTOR 60HP A-C S#51-352-928	G
25829407212	\$ 3,825	7/61/201	MOTOR A/C S# 51-331-966	G
25829407213	\$ 3,500	7/61/201	MOTOR A/C S# 51-351-968	G
25829407214	\$ 3,500	7/61/201	MOTOR A/C S# 51-351-968	G
25829407215	\$ 1,355	7/61/201	MOTOR 7.5HP A-C S#51-351-965	G
25829407216	\$ 3,510	7/61/201	MOTOR A/C S# 51-351-968	G
25829407217	\$ 3,820	7/61/201	MOTOR 20HP A-C #51-331-966	G
25829407218	\$ 5,865	7/61/201	MOTOR A/C S# 51-352-906	G
25829407240	\$ 2,620	7/61/201	MOTOR A/C S# 51-351-968	G
25829407209	\$ 8,980	7/61/201	MOTOR A/C S# 51-359-611	G
25829407282	\$ 316	7/61/201	MOTOR 0.5HP RELIANCE S#10318217	G
25829407281	\$ 72,770	7/61/201	MOTOR 350HP A-C M#126 S#1-5117-	G
25829407282	\$ 20,420	7/61/201	MOTOR A/C S# 51-328-805	G
25829407283	\$ 8,150	7/61/201	MOTOR A/C S# 51-352-922	G
25829407284	\$ 8,150	7/61/201	MOTOR A/C S# 51-352-922	G
25829407285	\$ 7,335	7/61/201	MOTOR 60HP A-C	G
25829407287	\$ 4,730	7/61/201	MOTOR 60HP A-C M#51-356-459	G
25829407288	\$ 4,630	7/61/201	MOTOR 60HP A-C M#51-356-459	G
25829407238	\$ 2,230	7/61/201	MOTOR GE M#884A565A8	G
25829407290	\$ 2,790	7/61/201	MOTOR 25HP DOVER S#C-26824	G
25829407278	\$ 18,735	7/61/201	MOTOR A/C S# 51-352-374	G
25829407293	\$ 316	7/61/201	MOTOR 0.5HP RELIANCE S#10318216	G
25829407301	\$ 340	7/61/201	GEARMOTOR .5HP RELIANCE #423306	G
25829407302	\$ 340	7/61/201	GEARMOTOR .5HP RELIANCE #423306	G
25829407303	\$ 340	7/61/201	GEARMOTOR .5HP RELIANCE #423306	G
25829407304	\$ 340	7/61/201	GEARMOTOR .5HP RELIANCE #423306	G
25829407305	\$ 2,965	7/61/201	ACTUATOR ROTORK S#A2688A-1	G
25829407431	\$ 6,940	7/61/201	PUMP M# 31755 S# 237686-2 GOULD	G
25829407289	\$ 109,855	7/61/201	MOTOR A/C S# 1-5112-74969-1	G
25829407270	\$ 10,835	7/61/201	MOTOR A/C S# 51-356-460	G
25829407241	\$ 2,010	7/61/201	MOTOR A/C S# 51-306-089	G
25829407242	\$ 2,010	7/61/201	MOTOR A/C S#51-306-089	G
25829407243	\$ 3,275	7/61/201	MOTOR A/C S# 51-351-968	G
25829407247	\$ 16,701	7/61/201	MOTOR 1000HP A/C M#136 #1-5115-	G
25829407249	\$ 5,913	7/61/201	MOTOR 250HP A-C M#136 S#1-5112-	G
25829407250	\$ 5,386	7/61/201	MOTOR 200HP A-C M#136 S#1-5112-	G
25829407262	\$ 10,195	7/61/201	MOTOR A/C S# 51-352-921	G
25829407280	\$ 72,770	7/61/201	MOTOR 350HP A-C M#126 S#1-5117-	G
25829407269	\$ 10,835	7/61/201	MOTOR A/C S# 51-356-460	G
25829407279	\$ 18,805	7/61/201	MOTOR A/C S# 51-352-374	G
25829407271	\$ 10,830	7/61/201	MOTOR A/C S# 51-356-460	G
25829407272	\$ 10,830	7/61/201	MOTOR A/C S# 51-356-460	G
25829407273	\$ 27,960	7/61/201	MOTOR 200HP A-C S#1-5112-78174-	G

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Item	Cost	Acq Date	Description	Code1
25829407274	\$ 20,420	7/61/201	MOTOR A/C S# 51-326-605	G
25829407275	\$ 7,220	7/61/201	MOTOR A/C S# 51-352-923	G
25829407276	\$ 10,735	7/61/201	MOTOR A/C S# 51-356-459	G
25829407277	\$ 10,735	7/61/201	MOTOR A/C S# 51-356-459	G
25829407307	\$ 2,965	7/61/201	ACTUATOR ROTORK S#A2606A-2	G
25829407266	\$ 194,340	7/61/201	MOTOR A/C S# 47185-1	G
25829407722	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407713	\$ 45,665	7/61/201	MOTOR CONTROL CENTER GE #416X03	G
25829407714	\$ 54,635	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407715	\$ 55,825	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407716	\$ 56,160	7/61/201	MOTOR CONTROL CENTER GE #DA76C2	G
25829407717	\$ 52,255	7/61/201	MOTOR CONTROL CENTER GE #IC7700	G
25829407718	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407719	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407732	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407721	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407710	\$ 39,730	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407723	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407724	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407725	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407727	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407729	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407730	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407650	\$ 71,800	7/61/201	TANK COMBINED CONDENSATE	G
25829407720	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPERS S#37	G
25829407660	\$ 3,190	7/61/201	TANK SURGE	G
25829407429	\$ 7,875	7/61/201	PUMP M# 3175 S# 237B867-2 GOULD	G
25829407652	\$ 86,205	7/61/201	TANK 50% LIQUOR STORAGE	G
25829407653	\$ 71,605	7/61/201	TANK WEAK LIQUOR STORAGE	G
25829407654	\$ 16,240	7/61/201	TANK PRECIPITATOR MAKE DOWN	G
25829407655	\$ 37,310	7/61/201	TANK STRONG BLACK LIQUOR	G
25829407656	\$ 15,000	7/61/201	TANK CHEMICAL ASH DISSOLVING	G
25829407657	\$ 43,590	7/61/201	TANK MILL CONDENSATE RECEIVER	G
25829407712	\$ 51,055	7/61/201	MOTOR CONTROL CENTER GE IC7000	G
25829407659	\$ 3,450	7/61/201	TANK CYCLONE	G
25829407711	\$ 56,335	7/61/201	MOTOR CONTROL CENTER GE #75C256	G
25829407680	\$ 66,150	7/61/201	DRIVE FLUID VS AMER STD S#533-4	G
25829407686	\$ 128,825	7/61/201	COOLING TOWER MARLEY S#585-12-3	G
25829407705	\$ 45,390	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407706	\$ 87,110	7/61/201	MOTOR CONTROL CENTER GE #M1C716	G
25829407707	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407708	\$ 52,780	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407709	\$ 43,165	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407733	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C25	G
25829407658	\$ 17,665	7/61/201	TANK EVAPORATOR CONDENSATE RECE	G
25829407797	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407785	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1123	G
25829407786	\$ 9,965	7/61/201	DAMPER-EXPLOSION TYPE BARRON/AS	G
25829407787	\$ 9,965	7/61/201	DAMPER-EXPLOSION TYPE BARRON/AS	G
25829407791	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1124	G
25829407792	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#D1125	G
25829407793	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART# 900-1	G
25829407794	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART # 900-1	G
25829407731	\$ 5,925	7/61/201	MOTOR CONTROL CENTER GE S#75C256	G
25829407796	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407782	\$ 9,775	7/61/201	SLIDE GATE KOPPERS #900-1 S#SE1	G
25829407798	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407799	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407800	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407801	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407802	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407803	\$ 12,465	7/61/201	ELECTRO-SKIMMER-J ZUCKER-OWN M	G
25829407200	\$ 1,790	7/61/201	MOTOR A/C S# 51-351-986	G
25829407785	\$ 1,150	7/61/201	EXPANSION JOINT TUBOFLEX	G
25829407743	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407734	\$ 10,555	7/61/201	MOTOR CONTROL CNTR GE S#DA75C25	G
25829407735	\$ 37,305	7/61/201	MOTOR CONTROL CENTER GE #DA75C2	G
25829407736	\$ 46,615	7/61/201	MOTOR CONTROL CENTER GE IC7160A	G
25829407737	\$ 33,205	7/61/201	CONTROL PANEL PRECIPITATOR RAPP	G
25829407738	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407739	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407740	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407784	\$ 11,495	7/61/201	DAMPER ENELCO #950-1 S#LD1122	G
25829407742	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407783	\$ 9,775	7/61/201	SLIDE GATE KOPPERS PART# 900-1	G
25829407744	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407745	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407746	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407747	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407748	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407766	\$ 29,215	7/61/201	INTERCOM SYSTEM #4 RECOVERY BOI	G
25829407781	\$ 3,455	7/61/201	SILENCER UNIVERSAL M#RDY12 S#51	G
25829407649	\$ 6,785	7/61/201	TANK PHILLIPS STEEL S#2790 3-FT	G
25829407741	\$ 12,950	7/61/201	TRANSFORMER RECTIFIER GE S#L495	G
25829407507	\$ 3,881	7/61/201	REDUCER FALK M#102-7EZ33-15A6	G
25829407456	\$ 1,150	7/61/201	PUMP AURORA M#114	G
25829407459	\$ 7,500	7/61/201	PUMP M# 3171 S# 44593 GOULDS	G
25829407460	\$ 804	7/61/201	PUMP VIKING M#LS124 S#1057660	G
25829407470	\$ 1,595	7/61/201	PUMP VIKING M#LS124R S#1042893	G

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Item	Cost	Acq Date	Description	Code1
25829407471	\$ 1,595	7/61/201	PUMP VIKING M#LS124R S#1042894	G
25829407473	\$ 320	7/61/201	PUMP CALGON P-7 S#278047	G
25829407474	\$ 320	7/61/201	PUMP CALGON P-7 S#279001	G
25829407530	\$ 400	7/61/201	REDUCER	G
25829407506	\$ 1,920	7/61/201	REDUCER LINKBELT M#WA76-56502-6	G
25829407449	\$ 12,250	7/61/201	PUMP GOULDS M#3175S S# 237B384-	G
25829407508	\$ 461	7/61/201	REDUCER LINKBELT M#WA6-56834-1	G
25829407509	\$ 461	7/61/201	REDUCER LINKBELT M#WA6-56834-1	G
25829407525	\$ 1,150	7/61/201	REDUCER LINK-BELT M#DWB800-71	G
25829407526	\$ 1,150	7/61/201	REDUCER LINK-BELT M#DWB800-71	G
25829407527	\$ 1,380	7/61/201	REDUCER LINK-BELT M#DWB800-71	G
25829407528	\$ 1,380	7/61/201	REDUCER LINK-BELT M#DWB800-71	G
25829407551	\$ 69,870	7/61/201	TANK BOILOUT RECO 30FT X 30FT	G
25829407505	\$ 1,442	7/61/201	REDUCER LINKBELT M#WAG-56502-1	G
25829407440	\$ 8,120	7/61/201	PUMP M# 3175S S# 238B833	G
25829407726	\$ 7,535	7/61/201	MOTOR CONTROL CNTR KOPPEKS S#3/	G
25829407432	\$ 9,945	7/61/201	PUMP M# 3175S S# 237B385-1 GOUL	G
25829407433	\$ 9,945	7/61/201	PUMP S# 237B385-1 M# 3175S GOUL	G
25829407434	\$ 6,910	7/61/201	PUMP GOULDS M#3196MT S#746B057	G
25829407435	\$ 7,765	7/61/201	PUMP GOULDS M#3196MT S#746B051-	G
25829407438	\$ 7,765	7/61/201	PUMP GOULDS M#3196MT S#746B051-	G
25829407437	\$ 4,670	7/61/201	PUMP WORTHINGTON M#D-1011	G
25829407453	\$ 10,350	7/61/201	EXHAUSTER RADER SUTORBILT 3100	G
25829407439	\$ 4,330	7/61/201	PUMP M# 3196MT S# 747B908-2 GOU	G
25829407450	\$ 7,445	7/61/201	PUMP A-C M#F4B3-516 S#761-19750	G
25829407441	\$ 1,910	7/61/201	PUMP A-C M#F-4B5 S#751-17727-9-	G
25829407443	\$ 2,635	7/61/201	PUMP GOULDS M#3196MT S#755B8674	G
25829407444	\$ 4,640	7/61/201	PUMP GOULDS M#3196MT S#755B8675	G
25829407445	\$ 2,430	7/61/201	PUMP GOULDS 3196MT S#Q759B231-1	G
25829407446	\$ 3,065	7/61/201	PUMP GOULDS 3196MT S#Q759B231-2	G
25829407447	\$ 4,275	7/61/201	PUMP GOULDS 3196MT S#762B419	G
25829407448	\$ 32,240	7/61/201	PUMP ROPER FIG#6380 S# S-5070	G
25829407531	\$ 400	7/61/201	REDUCER	G
25829407438	\$ 4,330	7/61/201	PUMP M# 3196MT S# 747B908-1 GOU	G
25829407641	\$ 20,880	7/61/201	RECEIVER/FILTER SALTCAKE SILO F	G
25829407624	\$ 42,785	7/61/201	TANK EMERGENCY BLOW DOWN	G
25829407625	\$ 5,575	7/61/201	SILENCER VENT RILEY BEARD M#V1	G
25829407630	\$ 3,845	7/61/201	TANK AIR RECEIVER DELTA S#3082C	G
25829407634	\$ 54,735	7/61/201	TANK SMELT DISSOLVING #1-NORTH	G
25829407635	\$ 54,735	7/61/201	TANK SMELT DISSOLVING #2-SOUTH	G
25829407636	\$ 8,100	7/61/201	TANK SMELT SPOUT COOLING HEAD	G
25829407637	\$ 7,210	7/61/201	TANK SMELT SPOUT COOLING PUMP	G
25829407529	\$ 345	7/61/201	REDUCER	G
25829407640	\$ 27,095	7/61/201	TANK SALT CAKE MIXING BFT X 18F	G
25829407619	\$ 22,500	7/61/201	SEPARATOR FLEX-KLEEN	G
25829407642	\$ 126,165	7/61/201	SILO SALT CAKE STORAGE	G
25829407643	\$ 9,495	7/61/201	TANK AIR HEATER CONDENSATE	G
25829407644	\$ 14,915	7/61/201	TANK PRECIPITATOR MAKE DOWN	G
25829407645	\$ 38,540	7/61/201	TANK EVAPORATOR HOTWELL	G
25829407646	\$ 63,245	7/61/201	SOAP SKIMMER	G
25829407647	\$ 85,860	7/61/201	TANK MIX-55% BLK LIQUOR	G
25829407648	\$ 6,275	7/61/201	TANK PHILLIPS STEEL S#2790 3.5F	G
25829407639	\$ 103,740	7/61/201	TANK STRONG BLK LIQUOR STORAGE	G
25829407541	\$ 885	7/61/201	REDUCER VIKING M#C	G
25829407532	\$ 1,185	7/61/201	REDUCER FALK M#52-3E22-06C5 S#7	G
25829407533	\$ 7,330	7/61/201	REDUCER LINKBELT M#DWW1000 S#55	G
25829407534	\$ 2,635	7/61/201	REDUCER MARLEY S#200	G
25829407535	\$ 2,635	7/61/201	REDUCER MARLEY S#201	G
25829407536	\$ 400	7/61/201	REDUCER	G
25829407537	\$ 345	7/61/201	REDUCER	G
25829407538	\$ 400	7/61/201	REDUCER	G
25829407623	\$ 7,285	7/61/201	TANK CONTINUOUS BLOW DOWN	G
25829407540	\$ 2,530	7/61/201	REDUCER EXCELLO M#SHJ-7700C-BJ	G
25829407620	\$ 22,500	7/61/201	SEPARATOR FLEX-KLEEN	G
25829407542	\$ 885	7/61/201	REDUCER VIKING M#C	G
25829407543	\$ 885	7/61/201	REDUCER VIKING M#C	G
25829407544	\$ 3,450	7/61/201	REDUCER FALK M#EXX S#525EX-615	G
25829407545	\$ 3,340	7/61/201	CHILLER/CONDENSER D-B M#PC003S	G
25829407611	\$ 20,585	7/61/201	SCRUBBER FLEX-KLEEN M#OS-102	G
25829407612	\$ 20,835	7/61/201	SCRUBBER FLEX-KLEEN M#OS-102	G
25829407615	\$ 81,400	7/61/201	SCREEN RUSHMART 8FT X 10FT	G
25829407430	\$ 6,940	7/61/201	PUMP 3175S S# 237B866-1 GOULDS	G
25829407539	\$ 3,450	7/61/201	REDUCER SALT CAKE MIX TANK AGIT	G
25829406902	\$ 115,180	7/61/201	CONDENSER PLANT MAINT SERV S#F-	G
25829406907	\$ 7,365	7/61/201	CONVEYOR DRAG KOPPEKS	G
25829407071	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407072	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407073	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407074	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407076	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406903	\$ 15,345	7/61/201	CONDENSER CROLL M#SU14178 S#SCA	G
25829407066	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406899	\$ 1,580	7/61/201	FAN/MOTOR BUFFALO FORGE	G
25829406898	\$ 1,610	7/61/201	FAN/MOTOR BUFFALO FORGE	G
25829406897	\$ 1,635	7/61/201	FAN BUFFALO FORGE	G
25829406896	\$ 11,450	7/61/201	FAN ID NY BLOWER	G
25829406895	\$ 11,450	7/61/201	FAN ID NY BLOWER S#N00273-100	G
25829407106	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407075	\$ 280	7/61/201	MOTOR 1.5HP GE M#5K145WL6882	G

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25829407060	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407063	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407064	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406905	\$	5,750 761201	CONVEYOR DRAG KOPPERS	G
25829407055	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407056	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407057	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407069	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407059	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407067	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407061	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407062	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407063	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407064	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407065	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407077	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407056	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407101	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407095	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407096	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406884	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407097	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407098	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406884	\$	36,030 761201	SALTCAKE UNLOADING SYS RADER PN	G
25829407100	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407092	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407102	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406883	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407103	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407104	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406882	\$	575 761201	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407105	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407099	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407086	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407078	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407079	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407080	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407081	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407082	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407083	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407094	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407085	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407093	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407087	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407088	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407089	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407090	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407091	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407050	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829407084	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406973	\$	2,300 761201	FAN WESTINGHOUSE M#BA9012-1	G
25829406965	\$	336,505 761201	EVAPORATOR V-6A/B PLANT MAINT S	G
25829406968	\$	118,850 761201	FAN ZURN AIR SYS S# 2894CF-1	G
25829406969	\$	209,325 761201	FAN ZURN AIR SYS S# 2894CF-1	G
25829406931	\$	347,610 761201	CONTROL PANEL-#4 REC BOILER	G
25829406930	\$	28,205 761201	CONTROL PANEL-BLK LIQ FILTER	G
25829407052	\$	280 761201	MOTOR 1.5HP GE M#5K145WL6882	G
25829406972	\$	2,300 761201	FAN WESTINGHOUSE M#BA9012-1	G
25829406962	\$	120,845 761201	EVAPORATOR V-3A/B PLANT MAINT S	G
25829406974	\$	5,275 761201	FAN MARLEY M#H-3-12	G
25829406975	\$	5,275 761201	FAN MARLEY M#H-3-12	G
25829406977	\$	2,318 761201	FEEDER DETROIT STORER S#A4584-2	G
25829406979	\$	4,385 761201	FEEDER ROTARY VALVE RADER M#14X	G
25829406982	\$	121,930 761201	FILTER EIMCO S# 81330-01-AR	G
25829406983	\$	6,855 761201	STRAINER KINNEY M#A S#3894	G
25829406926	\$	24,270 761201	COMPRESSOR AIR NORWALK M#TS8300	G
25829406951	\$	310 761201	GENERATOR DC GE M#5L7819038 S#	G
25829406933	\$	206,860 761201	CONTROL PANEL-EVAPORATORS/CONCE	G
25829406932	\$	103,120 761201	CONTROL PANEL-MAIN WATER TREATM	G
25829406934	\$	9,595 761201	RELAY PANEL-ASH HOPPER	G
25829406935	\$	467,945 761201	COMPUTER FISHER M#34020M05R05 S	G
25829406944	\$	4,580 761201	DRYER AIR HANKISON M#E300A S#03	G
25829406945	\$	1,840 761201	EJECTOR CROLL M# 5Y S#EVA6062D1	G
25829406964	\$	110,285 761201	EVAPORATOR V-1 PLANT MAINT SERV	G
25829406947	\$	1,755 761201	EJECTOR CROLL M# M8 S#EVA10376	G
25829406963	\$	111,575 761201	EVAPORATOR V-2 PLANT MAINT SERV	G
25829406954	\$	178,025 761201	SUBSTATION 10000KVA GE S#G-8517	G
25829406956	\$	314,680 761201	EVAPORATOR V-5A/B PLANT MAINT S	G
25829406959	\$	294,145 761201	EVAPORATOR V-4A/B PLANT MAINT S	G
25829406960	\$	263,215 761201	CONCENTRATOR C-1A/B PLNT MAINT	G
25829406961	\$	268,580 761201	CONCENTRATOR C-2A/B PLT MAINT S	G
25829406961	\$	1,580 761201	STEAM COIL TRANE TYPE NS SERIES	G
25829406946	\$	3,020 761201	EJECTOR CROLL M# 42 S#EVA12165	G
25829407031	\$	503 761201	TOTALIZER ELECTRONIC DEVAR M#18	G
25829406989	\$	9,380 761201	HEAT EXCHANGER AMER STD S#5-121	G
25829406915	\$	10,280 761201	RIBBON MIXER KOPPERS PART# 164	G
25829406914	\$	7,985 761201	RIBBON MIXER KOPPERS PART # 154	G
25829406913	\$	6,640 761201	CONVEYOR SCREW SALT CAKE	G
25829407026	\$	470 761201	BALANCE MOISTURE CENTRAL SCI	G

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Item	Cost	Acq Date	Description	Code1
25829406908	\$ 7,355	7/12/01	CONVEYOR DRAG KOPPERS	G
25829406917	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART# 153-	G
25829407030	\$ 470	7/12/01	BALANCE MOISTURE CENTRAL SCI	G
25829406918	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART# 154-	G
25829407033	\$ 57,330	7/12/01	LUBRICATION SYST #4 RB ARE	G
25829407035	\$ 2,255	7/12/01	MIXER STATIC-KOCH ENG	G
25829407046	\$ 280	7/12/01	MOTOR A/C S# 51-351-961	G
25829406906	\$ 5,750	7/12/01	CONVEYOR DRAG KOPPERS	G
25829407049	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407070	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407029	\$ 470	7/12/01	BALANCE MOISTURE CENTRAL SCI	G
25829407004	\$ 80,470	7/12/01	COILS-SECONDARY AIR HEATER UNIF	G
25829407051	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406992	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406993	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406994	\$ 1,580	7/12/01	STEAM COIL TRANE TYPE NS SERIES	G
25829406995	\$ 1,580	7/12/01	CONDENSER TRANE M#CAUB504A S#5H	G
25829406996	\$ 44,620	7/12/01	HOIST ELECT HARNISCHFEGER M#TIF	G
25829406916	\$ 10,280	7/12/01	RIBBON MIXER KOPPERS PART # 153	G
25829407003	\$ 57,480	7/12/01	COILS-PRIMARY AIR HEATER-UNIFIN	G
25829406990	\$ 5,115	7/12/01	HEAT EXCHANGER AMER STD S#8-121	G
25829407005	\$ 575	7/12/01	HEATER-PRIMARY BLACK LIQUOR	G
25829407006	\$ 5,285	7/12/01	HEATER-SECONDARY BLACK LIQUOR	G
25829407007	\$ 1,350	7/12/01	COILS HEATER PLATE-BLK LIQ DAY	G
25829407008	\$ 1,580	7/12/01	HEATER BUFFALO FORGE M#J	G
25829407009	\$ 2,845	7/12/01	COIL-HEATER PLATE-BLK LIQ STOR	G
25829406919	\$ 7,980	7/12/01	RIBBON MIXER KOPPERS PART# 164-	G
25829407002	\$ 15,240	7/12/01	HEATER YULA M#WSO-2K-144BS	G
25829407121	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829406976	\$ 12,260	7/12/01	AGITATOR MIXING EQP M#208VSE25	G
25829407126	\$ 815	7/12/01	MOTOR 3HP A-C M#51-352-963	G
25829407125	\$ 435	7/12/01	MOTOR 2HP A-C M#51-351-962	G
25829407124	\$ 720	7/12/01	MOTOR 5HP A-C S#51-351-964	G
25829407145	\$ 3,510	7/12/01	MOTOR 2HP A-C	G
25829407148	\$ 280	7/12/01	MOTOR A-C 1.5HP S#51-351-961	G
25829407128	\$ 1,200	7/12/01	MOTOR 20HP A-C	G
25829407122	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407129	\$ 2,225	7/12/01	MOTOR A/C S#51-331-962	G
25829407120	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829406871	\$ 5,245	7/12/01	RAKE SOAP SKIMMER GOSLIN-ENVIRO	G
25829406872	\$ 5,060	7/12/01	AGITATOR CHEM ASH TANK C-E	G
25829407147	\$ 1,375	7/12/01	MOTOR A/C S# 51-351-962	G
25829407066	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829406873	\$ 5,440	7/12/01	AGITATOR CLEVELAND M#ALDS-6 S#1	G
25829406875	\$ 5,440	7/12/01	AGITATOR CLEVELAND M#ALDS-6 S#	G
25829407123	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407136	\$ 920	7/12/01	MOTOR 1HP GE	G
25829407142	\$ 675	7/12/01	MOTOR 1.5HP C-E # 5K143BK151A	G
25829406870	\$ 6,900	7/12/01	AGITATOR MIXING EQP M#208VSE15	G
25829407141	\$ 675	7/12/01	MOTOR 1.5HP C-E #5K143BK151A	G
25829407143	\$ 1,390	7/12/01	MOTOR 7.5HP A-C	G
25829407140	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829407139	\$ 1,295	7/12/01	MOTOR 1.5HP	G
25829407127	\$ 305	7/12/01	MOTOR 1HP A-C M#616 S#51-308-56	G
25829407137	\$ 920	7/12/01	MOTOR 1HP GE	G
25829406874	\$ 5,060	7/12/01	AGITATOR SALT CAKE MIX TANK C-E	G
25829407135	\$ 4,030	7/12/01	MOTOR A/C S# 51-3510966	G
25829407134	\$ 4,040	7/12/01	MOTOR A/C S# 51-351-966	G
25829407133	\$ 4,030	7/12/01	MOTOR A/C S# 51-351-966	G
25829407132	\$ 725	7/12/01	MOTOR A/C S# 51-303-065	G
25829407131	\$ 2,150	7/12/01	MOTOR A/C S# 51-306-375	G
25829407130	\$ 1,055	7/12/01	MOTOR A/C S# 51-351-961	G
25829407144	\$ 1,390	7/12/01	MOTOR 7.5HP A-C	G
25829407138	\$ 1,115	7/12/01	MOTOR 10HP CENTURY S#5-333511-0	G
25829407110	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407183	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407184	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407116	\$ 1,375	7/12/01	MOTOR A/C S#51-351-962	G
25829407114	\$ 5,030	7/12/01	MOTOR A/C #51-305-937	G
25829407187	\$ 2,225	7/12/01	MOTOR A/C S# 51-331-962	G
25829407188	\$ 1,200	7/12/01	MOTOR 23HP A-C	G
25829407113	\$ 5,030	7/12/01	MOTOR A/C S# 51-305-937	G
25829407112	\$ 3,375	7/12/01	MOTOR A/C S#51-306-375	G
25829407198	\$ 2,895	7/12/01	MOTOR A/C S# 51-331-962	G
25829407111	\$ 3,375	7/12/01	MOTOR A/C S#51-306-375	G
25829406881	\$ 575	7/12/01	SPRAY NOZZLE BLACK LIQ FIRING #	G
25829407109	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407108	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407107	\$ 280	7/12/01	MOTOR 1.5HP GE M#5K145WL6882	G
25829407194	\$ 5,885	7/12/01	MOTOR 40HP A-C S#51-355-444	G
25829407195	\$ 2,375	7/12/01	MOTOR 15HP A-C M#636 51-308-093	G
25829406859	\$ 1,610	7/12/01	AGITATOR DELAVAL M#ALD-6 S#1195	G
25829407196	\$ 1,360	7/12/01	MOTOR 10HP A-C M#51-351-966	G
25829407197	\$ 1,375	7/12/01	MOTOR A/C S# 51-351-966	G
25829407728	\$ 7,535	7/12/01	MOTOR CONTROL CNTR KOPPERS S#37	G
25829406869	\$ 6,900	7/12/01	AGITATOR MIXING EQP M#208VSE15	G
25829407118	\$ 6,035	7/12/01	MOTOR 15HP	G
25829407119	\$ 6,035	7/12/01	MOTOR 15HP	G
25829407115	\$ 1,050	7/12/01	MOTOR A/C S#51-351-961	G

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25829406867	\$ 6,900	7/61/201	AGITATOR MIXING EQP M#208VSE15	G
25829406868	\$ 6,900	7/61/201	AGITATOR MIXING EQP M#208VSE15	G
25829407117	\$ 1,375	7/61/201	MOTOR A/C S#51-351-962	G
25829406967	\$ 2,876	7/61/201	GRINDER MIDLAND ROSS SN CW85605	G
25829407475	\$ 850	7/61/201	MOTOROLA MOBILE MN D24TRA3300AK	G
25829407477	\$ 1,403	7/61/201	TRANSCEIVER UHF MOTOROLA SN S23	G
25829407246	\$ 7,120	7/61/201	MOTOR 350HP A-C M#135 S#1-5112-	G
25829101420	\$ 10,050	7/60/801	CYCLONE RADER PNEU HEAVY DUTY 8	G
25829101399	\$ 424	7/60/801	BLOWER ROOTS SIZE 36 S/N 75-395	G
25829401476	\$ 1,368	7/60/801	TRANSCEIVER UHF MOTOROLA S# 515	G
25829101468	\$ 3,037	7/60/701	MOTOR 5HP A-C M#51-303-085	G
25829101469	\$ 1,944	7/60/701	MOTOR 3HP A-C #51-307-907	G
25829101466	\$ 3,037	7/60/701	MOTOR 5HP A-C M#51-303-085	G
25829101467	\$ 3,037	7/60/701	MOTOR 5HP A-C M#51-303-085	G
25829101480	\$ 22,000	7/60/701	MOTOR 40HP A-C S#51-352-919	G
25829101433	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101402	\$ 9,282	7/60/701	CONVEYOR TRIAD M#125616	G
25829101403	\$ 9,282	7/60/701	CONVEYOR TRIAD M#125616	G
25829101404	\$ 9,281	7/60/701	CONVEYOR TRIAD M#125616	G
25829101405	\$ 9,281	7/60/701	CONVEYOR TRIAD M#125616	G
25829101406	\$ 9,338	7/60/701	CONVEYOR TRIAD M#125616	G
25829101407	\$ 9,338	7/60/701	CONVEYOR TRIAD M#125616	G
25829101421	\$ 285,075	7/60/701	DUST COLLECTOR AIR CORR M#6UPEW	G
25829101422	\$ 285,075	7/60/701	DUST COLLECTOR AIR CORR M#6UPES	G
25829101428	\$ 66,455	7/60/701	FAN INDUCED DRAFT BARRON/ASE	G
25829101429	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AV584-2	G
25829101430	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101444	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101432	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101465	\$ 3,037	7/60/701	MOTOR 5HP A-C M#51-303-085	G
25829101434	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101435	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#-584-23	G
25829101436	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101437	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101438	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101439	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101440	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101441	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101442	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101601	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101443	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101464	\$ 3,037	7/60/701	MOTOR 5HP A-C M#51-303-085	G
25829101431	\$ 2,358	7/60/701	FEEDER DETROIT-STOKER S#AU584-2	G
25829101609	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101551	\$ 2,870	7/60/701	REDUCER JONES M#7215SCT24	G
25829101552	\$ 2,670	7/60/701	REDUCER JONES M#7215SCT24	G
25829101553	\$ 2,870	7/60/701	REDUCER JONES M#7215SCT24	G
25829101554	\$ 2,870	7/60/701	REDUCER JONES M#7215SCT24	G
25829101555	\$ 2,729	7/60/701	REDUCER JONES M#7215SCT24	G
25829101557	\$ 37,420	7/60/701	REDUCER PHILADELPHIA GEAR 12HS	G
25829101585	\$ 5,513	7/60/701	MOTOR CONTRL CNTR GE-COMB BOIL	G
25829101599	\$ 4,568	7/60/701	EXPANSION JOINT-ID FAN DUCT	G
25829101600	\$ 4,568	7/60/701	EXPANSION JOINT-ID FAN DUCT	G
25829101603	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101604	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101605	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101606	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101560	\$ 782	7/60/701	REDUCER JONES M#7215-H24	G
25829101619	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101614	\$ 4,568	7/60/701	EXPANSION JOINT-PRI TO SEC MNST	G
25829101615	\$ 4,568	7/60/701	EXPANSION JOINT-SEC DUST COLL	G
25829101616	\$ 4,568	7/60/701	EXPANSION JOINT-TERT DUST COL O	G
25829101617	\$ 4,568	7/60/701	EXPANSION JOINT-TERT DUST TO ID	G
25829101612	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101607	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101618	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101608	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101620	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101621	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101622	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101623	\$ 4,746	7/60/701	EXPANSION JOINT-ID FAN OUTLET	G
25829101610	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101556	\$ 2,729	7/60/701	REDUCER JONES M#7215SCT24	G
25829101611	\$ 836	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101497	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101483	\$ 2,572	7/60/701	MOTOR 25HP A-C S#51-351-969	G
25829101484	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101495	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101559	\$ 17,979	7/60/701	SAND TANK-AQIP IMPROVEMENTS	G
25829101496	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101498	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101499	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101500	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101613	\$ 835	7/60/701	VALVE SLIDE GATE MOSSER FIG#953	G
25829101502	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101503	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101504	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101505	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101506	\$ 749	7/60/701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G

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25829101520	\$	982 760701	PUMP BROWN & SHARPE S#HP-7	G
25829101507	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101521	\$	5,422 760701	PUMP A-S-H M#B-6-5	G
25829101508	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829101509	\$	748 760701	MOTOR-GEAR REDUCER BALDOR/BOSTO	G
25829407666	\$	2,003 760701	DRIVE REEVES #332 S#MDX-325886	G
25829407667	\$	4,907 760701	DRIVE PIV VS LINK-BELT M#LA6539	G
25829407251	\$	3,502 760701	MOTOR 150HP GE M#5K445SK224 S#B	G
25829407252	\$	2,247 760701	MOTOR 100HP GE M#5K405SK213 S#B	G
25829407253	\$	1,237 760701	MOTOR 50HP TOSHIBA S#50364422	G
25829407254	\$	1,204 760701	MOTOR 60HP TOSHIBA S#50338286	G
25829407255	\$	1,439 760701	MOTOR 80HP TOSHIBA S#H14561-3	G
25829407038	\$	261 760701	MOTOR 7.5HP TOSHIBA S#H14561-2	G
25829407495	\$	716 760701	REDUCER MARLEY 20-20T S#20T841	G
25829407497	\$	588 760701	REDUCER VIKING SIZE "C" TYP#355	G
25829407499	\$	1,701 760701	REDUCER FALK M#52SEZ30614	G
25829407158	\$	437 760701	MOTOR 15HP TOSHIBA S#H14561-3	G
25829407164	\$	760 760701	MOTOR 40HP TOSHIBA S#H14561-8	G
25829407256	\$	1,377 760701	MOTOR 75HP TOSHIBA S#50364347	G
25829407161	\$	760 760701	MOTOR 30HP TOSHIBA S#50372139	G
25829407160	\$	461 760701	MOTOR 30HP TOSHIBA S#50401286	G
25829407159	\$	549 760701	MOTOR 20HP TOSHIBA S#60202596	G
25829407343	\$	387 760701	VO METER DIGITAL DATA-TECH M#4	G
25829407182	\$	631 760701	MOTOR 40HP TOSHIBA S#60209704	G
25829407496	\$	883 760701	REDUCER BROWNING M#5HCD-21 S#GP	G
25829406976	\$	2,300 760701	FEEDER ROTARY VALVE RADER 14X14	G
25829407163	\$	605 760701	MOTOR 40HP TOSHIBA S#50381650	G
25829407340	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407295	\$	574 760701	MOTOR 1.5HP US ELEC ID#F-8118-0	G
25829407339	\$	386 760701	VO METER DIGITAL DATA TECH M#4	G
25829407296	\$	1,295 760701	MOTOR 7.5HP KINNEY SMM-30 S#111	G
25829407341	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407353	\$	402 760701	PUMP ROPER S#55805	G
25829407342	\$	387 760701	VO METER DIGITAL DATA TECH M#4	G
25829407338	\$	386 760701	VO METER DIGITAL DATA TECH M#4	G
25829407685	\$	1,104 760501	TANK ACID 60 GAL	G
25829407354	\$	450 760501	PUMP THOMPSON M# "CF-CARBOY"	G
25829406971	\$	4,874 760401	FAN HARTZELL MK37-48MK3 S#1629E	G
25829406922	\$	13,674 760401	CONVEYOR-CHUTE	G
25829407621	\$	7,162 760401	REBURNED LIME STORAGE-AQIP IMPR	G
25829407622	\$	144,058 760401	TANK REBURNED LIME STORAGE	G
25829407180	\$	2,527 760401	MOTOR 15HP A-C M# 51-351-967	G
25829406928	\$	84,145 760401	CONTROL PANEL/INSTRUMENTATION	G
25829406929	\$	218,441 760401	CONTROL PANEL/INSTRUMENTATION	G
25829407626	\$	58,192 760401	TANK LIME MUD STORAGE	G
25829407628	\$	91,571 760401	TANK GREEN LIQUOR STORAGE	G
25829407616	\$	111,831 760401	SLAKER 18FT DORR-OLIVER S# 5752	G
25829407629	\$	16,829 760401	TANK FUEL OIL DAY STORAGE	G
25829407181	\$	4,305 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407631	\$	29,823 760401	TANK FLEX-FREEN M#100C17411 S#	G
25829407632	\$	12,355 760401	TANK SCRUBBER SUMP ZURN S#B-364	G
25829407633	\$	10,446 760401	VACUUM RECEIVER DORR-OLIVER	G
25829406982	\$	2,014 760401	AGITATOR M# 75Q5 S#751877	G
25829406970	\$	3,698 760401	FAN HARTZELL MK37-48MK3 S#1629E	G
25829407627	\$	11,422 760401	SPLITTER FLOW BOX TO NEWEXIST	G
25829406988	\$	16,844 760401	LIME CRUSHER DORR-OLIVER S#5752	G
25829406984	\$	4,476 760401	AGITATOR M# 75Q20 S# 751875	G
25829406981	\$	8,214 760401	STRAINER KINNEY M#A S#3834	G
25829406980	\$	95,948 760401	FILTER LIME MUD DORR-OLIVER S#5	G
25829406983	\$	4,476 760401	AGITATOR M# 75Q20 S# 751874	G
25829406978	\$	4,899 760401	VALVE RETORY RADER M#14 X 14FVS	G
25829407175	\$	4,942 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407376	\$	1,967 760401	PUMP ROPER M#6115	G
25829407618	\$	141,857 760401	SEPARATOR ZURN S# C-36470-1	G
25829407176	\$	4,942 760401	MOTOR 30 HP A-C M# 51-351-970	G
25829407617	\$	34,287 760401	SLAKER PRIMARY RICHMOND ENG 6FT	G
25829407610	\$	107,263 760401	SCRUBBER ZURN SMC-36469-1	G
25829407177	\$	3,764 760401	MOTOR 25HP A-C M# 51-352-365	G
25829407178	\$	6,386 760401	MOTOR A-C M#51-359-611 40 HP	G
25829407179	\$	6,386 760401	MOTOR A-C M#51-359-611 40HP	G
25829406986	\$	7,977 760401	AGITATOR RAKE DORR-OLIVER ID#EC	G
25829407377	\$	1,967 760401	PUMP ROPER M#6115	G
25829406981	\$	5,048 760401	AGITATOR MIXING EQP M# 76G25 S#	G
25829406985	\$	4,476 760401	AGITATOR S# 751876 M# 75Q20	G
25829407779	\$	2,051 760401	SILENCER BURGESS-MANNING S#4845	G
25829407671	\$	5,483 760401	DRIVE HYD VS AMER STD S#73-107B	G
25829407661	\$	67,190 760401	CAUSTICIZER #1	G
25829407662	\$	67,190 760401	CAUSTICIZER #2	G
25829407663	\$	67,190 760401	CAUSTICIZER #3	G
25829407664	\$	17,526 760401	TANK CAUSTICIZER SUMP	G
25829407699	\$	53,762 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407687	\$	44,326 760401	FLEXIBLE HOSE/RR CAR UNLOADER-R	G
25829407658	\$	4,811 760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407182	\$	4,305 760401	MOTOR 30HP A-C M# 51-351-970	G
25829407670	\$	4,812 760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407181	\$	2,041 760401	MOTOR 15HP A-C M# 51-351-967	G
25829407672	\$	6,949 760401	DRIVE HYD VS AMER STD M#73-126F	G
25829407673	\$	6,949 760401	DRIVE HYD VS AMER STD M#73-126F	G
25829407674	\$	5,283 760401	TRANSMISSION VS RELIANCE S#	G

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829407675	\$	4,812 760401	DRIVE HYD VS AMER STD M# 73-107	G
25829407676	\$	4,812 760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407677	\$	33,742 760401	DRIVE VS FLUID AMER STD S#533-4	G
25829407678	\$	4,812 760401	DRIVE HYD VS AMER STD M#73-107B	G
25829407669	\$	5,222 760401	DRIVE VS LINK-BELT SIZE 4HGG	G
25829407700	\$	43,146 760401	MOTOR CONTROL CENTER SE M#1C716	G
25829407638	\$	3,961 760401	VACUUM RECEIVER DORR-OLIVER	G
25829407778	\$	5,826 760401	SILENCER UNIV SILENCER M#RDY-12	G
25829406820	\$	13,068 760401	TROUGH-CANTICIZER FEED	G
25829407704	\$	26,067 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407174	\$	3,452 760401	MOTOR 20HP A-C M#51-351-968	G
25829407777	\$	2,823 760401	BIN GATE-REBURNED LIME STORAGE	G
25829407703	\$	59,652 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407193	\$	2,648 760401	MOTOR 20HP A-C M# 51-351-968	G
25829407701	\$	37,279 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407316	\$	823 760401	GEAR MOTOR .75HP GE M#3K145FL40	G
25829407185	\$	3,039 760401	MOTOR A-C M# 51-351-968 20HP	G
25829407186	\$	3,039 760401	MOTOR A-C M# 51-351-968 20HP	G
25829406892	\$	81,713 760401	FAN INDUCED DRAFT ZURN S#C7771-	G
25829406891	\$	14,683 760401	FAN ZURN M#1200	G
25829407189	\$	2,423 760401	MOTOR A-C M# 51-351-967 15HP	G
25829407190	\$	3,032 760401	MOTOR M# 51-351-968 A-C 20HP	G
25829406950	\$	2,452 760401	ENGINE WISC MOTOR M#VH4D S#5446	G
25829406880	\$	10,546 760401	AGITATOR RAKE MIX'G EQP M#89Q75	G
25829407702	\$	52,197 760401	MOTOR CONTROL CENTER GE M#7700	G
25829407268	\$	44,565 760401	MOTOR 350HP A-C S#1-5112-73398-	G
25829407452	\$	40,688 760401	PUMP VACUUM NASH M#454-06002-0	G
25829407013	\$	55,092 760401	OIL FIRED BURNER SYS #4 LIME KI	G
25829407012	\$	1,214,162 760401	KILN LIME #4 ALLIS-CHALMERS S#B	G
25829406911	\$	24,881 760401	SCREW CONVEYOR LINK-BELT /FMC 2	G
25829407010	\$	160,488 760401	LINING REFRACTORY-LIME KILN #4	G
25829407461	\$	2,382 760401	PUMP GALIGHIER S# P74-8702 M# 3	G
25829407462	\$	2,359 760401	PUMP GALIGHIER S# P74-8704 M# 3	G
25829407466	\$	5,163 760401	PUMP GALIGHIER M# 6VRG200 S# P7	G
25829406912	\$	10,108 760401	CONVEYOR TRIAD REBURNED LIME FE	G
25829406910	\$	22,147 760401	SCREW CONVEYOR LINK-BELT/FMC 18	G
25829407685	\$	13,337 760401	COOLING TOWER MARLEY M#35350110	G
25829407286	\$	19,910 760401	MOTOR 60HP A-C #51-356-459	G
25829406904	\$	53,238 760401	BUCKET ELEVATOR REXNORD M#2116-	G
25829407294	\$	442 760401	MOTOR 1.5HP US ELEC ID#8119-01	G
25829406893	\$	285 760401	FAN COOLING TOWER MARLEY S#250	G
25829407378	\$	3,828 760401	PUMP M# 3196MT S# 744B636-1	G
25829407464	\$	4,125 760401	PUMP S# &MJJ-MUU M#LVRG200 GALI	G
25829407379	\$	3,828 760401	PUMP M#3196MT S#744B636-2	G
25829407463	\$	2,400 760401	PUMP GALIGHIER S#P74-6708 M# 3	G
25829407032	\$	27,472 760401	LUBRICATION SYST LINCOLN M#1837	G
25829407045	\$	1,978 760401	MOTOR 10HP A-C M# 51306-278	G
25829407044	\$	1,290 760401	MOTOR 5HP A-C M# 51-351-964	G
25829407043	\$	1,290 760401	MOTOR 5HP A-C 7# 51-351-964	G
25829407042	\$	1,298 760401	MOTOR 5HP A-G M# 51-351-964	G
25829407041	\$	1,296 760401	MOTOR A-C M#51-351-964 5HP	G
25829407040	\$	851 760401	MOTOR 2HP A-C M#51-308-5/9	G
25829407039	\$	1,276 760401	MOTOR A-C 5HP M# 51-351-964	G
25829407047	\$	546 760401	MOTOR 5HP	G
25829407451	\$	11,956 760401	PUMP SUTORBIT 3100 S# A-11767	G
25829407260	\$	8,370 760401	MOTOR 60HP A-C M# 51-356-459	G
25829407021	\$	362 760401	BALANCE MOISTURE OHAUS M#6010 S	G
25829407442	\$	9,409 760401	PUMP A-C M#F4B3391 S#75-T7721-	G
25829407261	\$	55,855 760401	MOTOR M#5KGB21055A4 S#8401532	G
25829407263	\$	126,921 760401	MOTOR 1000HP A-C S#1-5115-71166	G
25829407264	\$	26,700 760401	MOTOR A-C M# 51-326-605 150HP	G
25829407265	\$	8,370 760401	MOTOR 60HP A-C M# 51-356-459	G
25829406906	\$	20,773 760401	CONVEYOR-MUD FILTER TO GROUND	G
25829407267	\$	8,370 760401	MOTOR 60HP A-C M# 51-356-459	G
25829407465	\$	5,163 760401	PUMP GALIGHIER M# 6VRG200 S# P74	G
25829407048	\$	1,204 760401	MOTOR 5HP A-C SIN511-303-1065	G
25829407522	\$	5,495 760401	REDUCER LINK-BELT M#72 S#MA74-0	G
25829407487	\$	2,484 760401	PUMP GALIGHIER S#P74-8706 M#3V	G
25829407513	\$	5,608 760401	REDUCER MIXING EQP M#72Q5751877	G
25829406821	\$	10,256 760401	CONVEYOR-CHUTE	G
25829407515	\$	11,453 760401	REDUCER MIXING EQP M#75Q20 S#75	G
25829407516	\$	5,448 760401	REDUCER JEFFREY HELICAL S#T-337	G
25829407517	\$	11,453 760401	REDUCER MIXING EQP M#751876	G
25829407518	\$	21,040 760401	REDUCER SPD FALK 2170YN3 S#MO7-	G
25829407519	\$	3,600 760401	REDUCER SPD FALK SCB312B S#MO7-	G
25829407511	\$	13,104 760401	REDUCER MIXING EQP M#76Q25 S#75	G
25829407521	\$	1,494 760401	REDUCER BROWNING M#5HCD-21	G
25829407512	\$	1,935 760401	REDUCER FALK S#7-442474-01	G
25829407523	\$	5,495 760401	REDUCER LINK-BELT M#72 S#MA4-06	G
25829407524	\$	285 760401	REDUCER MARLEY S#742	G
25829407000	\$	4,190 760401	HEATER COEN M#MINIFILM	G
25829406899	\$	4,191 760401	HEATER COEN M#MINIFILM	G
25829407171	\$	3,432 760401	MOTOR 20HP A-C M#51-351-968	G
25829407172	\$	3,136 760401	MOTOR A-C M# 51-351-968 20HP	G
25829407173	\$	3,432 760401	MOTOR 20HP A-C M# 51-351-968	G
25829407259	\$	10,380 760401	MOTOR 75HP A-C M# 51-358-480	G
25829407520	\$	2,861 760401	REDUCER FALK S#7-442474-01	G
25829407388	\$	2,037 760401	PUMP M#3196MT S#746B129 GOUL	G
25829407468	\$	2,484 760401	PUMP GALIGHIER S#P74-8707 M# O	G

Putnam County, Florida
Georgia-Pacific Corp.
Palatka Pulp Paper
Pollution Control Equipment

Item	Cost	Acq Date	Description	Code1
25829407489	\$	2,382 760401	PUMP GALIGHIER S#P74-8703 M#3	G
25829407299	\$	1,512 760401	GEARMOTOR 1.5HP US ELECT	G
25829407300	\$	1,836 760401	MOTOR 3HP EXCELLO M#SM4400750 S	G
25829407391	\$	3,130 760401	PUMP M#3196MT S#748B132 GO	G
25829407514	\$	11,453 760401	REDUCER MIXING EQP M#75Q20 S#75	G
25829407389	\$	1,334 760401	PUMP M#3196MT S#748B231-1 GOU	G
25829407510	\$	18,451 760401	REDUCER MIXING EQP FOR AGS5010	G
25829406877	\$	259 760401	AIR BYLINDER OPERATOR MILLER M#	G
25829406878	\$	260 760401	AIR BYLINDER OPERATOR MILLER M#	G
25829407780	\$	10,925 760401	SCRAPPER AUTO DORR-OLIVER	G
25829407382	\$	3,381 760401	PUMP M#3196MT S#744B638 GOUL	G
25829407381	\$	3,140 760401	PUMP M#3196MT S#744B637-2 GOU	G
25829407380	\$	3,123 760401	PUMP M#3196MT S#744B637-1	G
25829407168	\$	2,435 760401	MOTOR 15HP A-C M# 51-351-967	G
25829407169	\$	2,423 760401	MOTOR 15HP A-C M# 51-351-967	G
25829407170	\$	4,190 760401	MOTOR A-C M# 51-351-968 25HP	G
25829407001	\$	5,404 760401	HEATER PICK HEATERS M# 6-26-17	G
25829407390	\$	1,534 760401	PUMP M# 3196MT S# 748B231-2 GO	G
25829407776	\$	29,623 760101	TRAINER PROCESS SINGER M#372-73	G
25829406633	\$	468 751201	HOIST 1.5TN CYCLONE M#M WTRCL	G
25829101348	\$	88,974 751001	ASH POND ADIP	G
25829406830	\$	370 750201	HOIST CYCLONE MOD#M 1 TON	G
25829406831	\$	370 750201	HOIST CYCLONE MOD#M 1 TON	G
25829406832	\$	737 750201	HOIST CYCLONE MOD#M 3 TON	G
25829101345	\$	7,520 740501	WATER PROCESS	G
25829406518	\$	37,201 740401	CLARIFIER	G
25829406517	\$	7,495 740101	CLARIFIER	G
25829406587	\$	7,223 740101	WATER PROCESS	G
25830012173	\$	2,411 740101	WATER PROCESS	G
25829406408	\$	1,688,700 730101	CLARIFIER	G
25831115735	\$	2,281 840301	WATER PROCESS	G
25829510351	\$	6,277 661201	WATER PROCESS	G
25829100687	\$	2,346 661001	CYCLONE PROCESS	G
25829100688	\$	22,792 661001	DUST COLLECTOR	G
25829405952	\$	23,218 661001	WATER PROCESS	G
25829405951	\$	260,202 660801	WATER PROCESS	G
25829405777	\$	1,782 660501	DUST COLLECTOR	G
25829403627	\$	1,000 641201	WATER PROCESS	G
25829405240	\$	200 641201	PUMP HOUSE WASTE CLAF	G
25829510080	\$	247 641201	WATER PROCESS	G
25830011506	\$	839 641101	WATER PROCESS	G
25830513735	\$	1,678 641101	DUST COLLECTOR	G
25830112981	\$	711 641001	WATER PROCESS	G
25829404169	\$	80 640801	WATER PROCESS	G
25829404187	\$	50 640801	WATER PROCESS	G
25829405011	\$	3,443 640801	SEWER LINE/EQUIP-ASH SLUICE LIN	G
25830112917	\$	213 640801	WATER PROCESS	G
25829404887	\$	175 640701	WATER PROCESS	G
25829510079	\$	21 640701	WATER PROCESS	G
25830112951	\$	203 640701	WATER PROCESS	G
25830112918	\$	606 640501	WATER PROCESS	G
25830513782	\$	2,994 640601	WATER PROCESS	G
25830112999	\$	3,887 640501	WATER PROCESS	G
25829404170	\$	175 640301	WATER PROCESS	G
25829405173	\$	40 640301	WATER PROCESS	G
25830011590	\$	13,043 640301	WATER PROCESS	G
25829100403	\$	5,463 640201	WATER PROCESS	G
25829404168	\$	270,831 640201	WATER PROCESS	G
25829404764	\$	6,572 640201	WATER PROCESS	G
25829404765	\$	162,413 640201	WATER PROCESS	G
25829404766	\$	134,357 640201	WATER PROCESS	G
25829404767	\$	1,630 640201	WATER PROCESS	G
25830513690	\$	1,630 640201	WATER PROCESS	G
25831115077	\$	2,618 640201	WATER PROCESS	G
25830011866	\$	117 640101	WATER PROCESS	G
25830113007	\$	2,136 640101	WATER PROCESS	G
25829120002A	\$	1,075,504 301	CLUSTER RULE - OXIDATION POND	G
25829120002	\$	351,572 301	CLUSTER RULE - NO. 2 BUS TIE	G
			BLEACH PLANT ECF - CLOSE ACID EFFLUENT	
25829520001	\$	679,579 301	SEWER	G
25829120001A	\$	170,922 102	NO. 4 POWER BOILER STACK EXTENSION	G



Department of Environmental Protection

Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

June 26, 2002

Mrs. Marsha B. Denton, C.F.E.
Office Operations supervisor
Putnam County Property Appraiser's Office
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Account 82138 Georgia Pacific

Dear Mrs. Denton:

I have reviewed the material attached to your letter of June 11, 2002, concerning Georgia Pacific's Return of Pollution Control Devices. In my opinion the following items of equipment are not "primarily for the purpose of pollution control" but are primarily for the production of paper:

2001

25829520001B	Bleach Plant – ClO ₂ Generator
25829520001C	Bleach Plant – Pulper (both)
25829520001D	Bleach Plant – Unbleached Storage Area (both)
25829520001E	Bleach Plant – Utility Bridge

2002

258-29520012001S Bleach Plant

All other 2002, equipment including the Electrical PCB replacement transformers designated as 258-295200120015(A-K) are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

If there are any questions on this determination, please contact me at (850) 497-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.



PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920 • 323 ST. JOHNS AVENUE • PALATKA, FLORIDA 32178-1920
PALATKA: 386-329-0286 • FAX: 386-329-0447 • SUNCOM: 860-0286 • TOLL FREE: 1-800-826-1437
CRESCENT CITY: 386-698-4284 • INTERLACHEN: 386-684-3383
Website: www.co.putnam.fl.us/appraiser • Email: appraiser@co.putnam.fl.us

LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

June 11, 2002

Mr. Hamilton Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399

RE: Acct. 821328 Georgia Pacific

Dear Mr. Oven:

Enclosed you will find the Return of Pollution Control Devices for the above referenced account in our county.

Would you please review this information and advise me as to what qualifies for assessment as pollution control devices under Section 193.621, Florida Statutes. If you need any additional information, let me know. Thank you for your assistance.

Sincerely,

(Mrs.) Marsha B. Denton, C.F.E.
Office Operations Supervisor

DEPARTMENT OF
ENVIRONMENTAL PROTECTION
JUN 13 2002
SITING COORDINATION

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.



Georgia-Pacific Corporation

Georgia-Pacific Corporation
c/o Tax Department
133 Peachtree Street NE (30303)
P.O. Box 105881
Atlanta, GA 30348-5881
Telephone (404) 852-2670

June 6, 2002

SENT VIA FAX (386)329-0447 & U.S. MAIL

Putnam County Property Appraiser
Attn: Marsha Denton
P. O. Box 1920
Palatka, FL 32178-1920

Re: Property Owner: Georgia-Pacific Corp.
Acct. #: 821328
Pulp & Paper Mill

Dear Marsha,

Below is a list of the asset additions that were approved last year. With the exception of the Reverse Osmosis treatment plant, these were all associated with cluster rule requirements of the EPA

Item	Cost	Acq Date	Description
25829120002	\$ 351,572.00	301	CLUSTER RULE - NO. 2 BUS TIE
25829520001	\$ 679,579.00	301	BLEACH PLANT ECF - CLOSE ACID EFFLUENT SEWER
25829120001A	\$ 170,922.00	102	NO. 4 POWER BOILER STACK EXTENSION
25829120002A	\$ 1,075,504.00	301	CLUSTER RULE - OXIDATION POND
25829120005A	\$ 3,055,690.00	415	REVERSE OSMOSIS TREATMENT PLANT
25829520001B	\$ 21,362,914.00	030	ECF BLEACH PLANT - CLO2 GENERATOR
25829520001C	\$ 2,465,580.00	915	ECF BLEACH PLANT - PULPER
25829520001D	\$ 4,057,164.00	915	ECF BLEACH PLANT - UNBLEACHED STORAGE AREA
25829520001E	\$ 3,185,021.00	915	ECF BLEACH PLANT - UTILITY BRIDGE
25829120005A	\$ 3,055,690.00	415	REVERSE OSMOSIS TREATMENT PLANT
25829520001C	\$ 2,465,580.00	915	ECF BLEACH PLANT - PULPER
25829520001D	\$ 4,057,164.00	915	ECF BLEACH PLANT - UNBLEACHED STORAGE AREA

Below are the additions for the 2002 tax year. Again with the exception of additional spending for the Reverse Osmosis Treatment plant and the transformer replacements to eliminate PCB's, the projects are associated with EPA cluster rule requirements.

Item	Cost	Acq Date	Description
258-28200120018Q	\$10,183,284	010401	CLUSTER RULE - CONDENSATE STRIPPER/INCINERATOR
258-291200120018R	\$10,183,286	010401	CLUSTER RULE - PRE EVAP BURNER
258-29520012001S	\$34,550,169	010215	BLEACH PLANT
258-291200120012L	\$ 5,612,680	010331	BMP COMPLIANCE EQUIPMENT (SPILLS)
258-294200120016P	\$ 646,383	010401	AERATOR ADDITION TO OXIDATION PONDS 1, 2 & 3
258-291200120015F	\$ 74,306	010101	REVERSE OSMOSIS TREATMENT PLANT
258-294200120015K	\$ 87,001	010101	MILL ELECTRICAL PCB REPLACEMENT
258-294200020015	\$ 244,000	000701	MILL ELECTRICAL PCB REPLACEMENT-2000 TRANSFORMER 1
258-294200020015A	\$ 219,176	000701	MILL ELECTRICAL PCB REPLACEMENT-2000 TRANSFORMER 2

Page 2 of 2
June 6, 2002
Georgia-Pacific Corp.

SENT VIA FAX (386)329-0447
Putnam County Property Appraiser
Attn: Marsha Denton

258-294200020015B	\$ 219,176 000701	MILL ELECTRICAL PCB REPLACEMENT-2000 TRANSFORMER 3
258-294200020015C	\$ 219,176 000701	MILL ELECTRICAL PCB REPLACEMENT-2000 TRANSFORMER 4
258-294200020015D	\$ 219,176 000701	MILL ELECTRICAL PCB REPLACEMENT-2000 TRANSFORMER 5

Attached is a letter from the Florida Department of Revenue addressing our request for advice regarding the taxability of equipment for sales tax purposes - equipment being installed to meet cluster rule environmental compliance and permitting by the DEP. The requirements for exemption from sales tax are substantially similar to the exemption requirements for property taxes. We requested advice from the DOR for all of the equipment listed above with the exception of the reverse osmosis system and the replacement of transformers to eliminate PCB's.

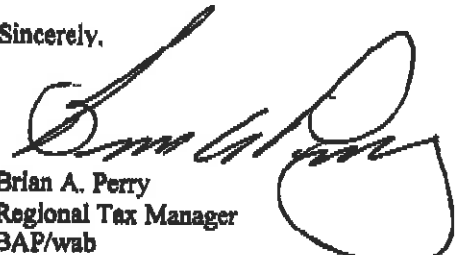
I believe you can tell from reviewing their section under Law and Analysis that even though some of the equipment installed was not necessarily pollution control equipment, it was installed for environmental reasons to reduce pollution. The DOR also agreed with our analysis that the equipment was not obsolete and was not installed to upgrade or increase efficiencies. This reasoning is consistent with the property tax exemption of equipment being installed to replace existing equipment for environmental purposes, but not increasing production or efficiencies. As last year, I thought this letter from the DOR might be helpful in explaining some of the equipment, processes and the application of the statutes by the DOR for the sales tax exemption of pollution control equipment that has many similarities to the property tax exemption.

With the exception of the reverse osmosis treatment plant, I believe the TAA for exemption from sales tax from the DOR may be helpful in explaining the environmental role this equipment plays in meeting cluster rule compliance and DEP environmental standards and give additional support to the exemption from property tax. Our engineer discussed the reverse osmosis treatment plant with Mr. Owen with DEP and this was approved as pollution control equipment last year. I would hope that the same approval would be given to the additional spending this past year.

The basis for treating the transformer replacement is similar to much of the equipment installed for cluster rule compliance. The older transformers contained PCB's, but were functional. The transformers are being replaced to eliminate PCB's. The reason for the replacements is environmental and not to increase efficiencies or production.

Thanks for catching the Reverse Osmosis Treatment plant spending that was inadvertently reported as M&E and not pollution control equipment for 2002. I have attached a revised schedule that was attached to the 2002 property tax return moving this from the M&E spending to Pollution Control Equipment. Please give me a call if you have any questions.

Sincerely,


Brian A. Perry
Regional Tax Manager
BAP/wab

STATE-LAW, FL-TAXRPTR 91-006, Sec. 193.621. Assessment of pollution control devices.--

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**FLORIDA STATUTES, TITLE XIV TAXATION AND FINANCE, CHAPTER 193 ASSESSMENTS, Part II
Special Classes Of Property, .**

Sec. 193.621. Assessment of pollution control devices--

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(4) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(5) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(6) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

(As added by Ch. 67-436, Laws 1967; as amended by Ch. 69-55, Laws 1969; Ch. 69-106, Laws 1969; Ch. 69-216, Laws 1969; Ch. 71-137, Laws 1971; Ch. 71-355, Laws 1971; Ch. 77-102, Laws 1977; Ch. 77-104, Laws 1977; Ch. 79-65, Laws 1979; Ch. 94-356, Laws 1994; Ch. 95-147, Laws 1995; Ch. 2000-158 (H.B. 1063), Laws 2000; Ch. 2000-210 (S.B. 1772), Laws 2000, effective July 1, 2000.)

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STATE-LAW, FL-TAXRPTR 94-075, Sec. 212.051. Equipment, machinery, and other materials for pollution control; not subject to sales or use tax.—

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FLORIDA STATUTES, TITLE XIV TAXATION AND FINANCE, CHAPTER 212 TAX ON SALES, USE, AND OTHER TRANSACTIONS.

Sec. 212.051. Equipment, machinery, and other materials for pollution control; not subject to sales or use tax—

(1) Notwithstanding any provision to the contrary, sales, use, or privilege taxes shall not be collected with respect to any facility, device, fixture, equipment, machinery, specialty chemical, or bioaugmentation product used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location, or any structure, machinery, or equipment installed in the reconstruction or replacement of such facility, device, fixture, equipment, or machinery. To qualify, such facility, device, fixture, equipment, structure, specialty chemical, or bioaugmentation product must be used, installed, or constructed to meet a law implemented by, or a condition of a permit issued by, the Department of Environmental Protection; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the facility, device, fixture, equipment, structure, specialty chemical, or bioaugmentation product to be exempted is required to meet such law or condition.

(2) Equipment, machinery, or materials required to meet any law implemented by, or any condition of a permit issued by, the Department of Environmental Protection that are purchased for the monitoring, prevention, abatement, or control of pollution or contaminants at privately owned or operated landfills or construction and demolition debris disposal facilities shall be exempt from taxation as otherwise imposed by this chapter; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the equipment, machinery, or materials to be exempted are required to meet such law or condition. This exemption does not include solid waste collection vehicles, compactors, graders, or other earthmoving equipment.

(3) For the purposes of this section, "specialty chemicals" means those chemicals used to enhance or further treat wastewater, including, but not limited to, defoamers, nutrients, and polymers, and "bioaugmentation products" means the microorganisms used in waste treatment plants to break down solids and consume organic matter.

(As added by Ch. 69-222, Laws 1969; as amended by Ch. 98-317, Laws 1998; Ch. 2000-355, Laws 2000, effective July 1, 2000.)

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**ADMN-RUL, FL-TAXRPTR, ¶20000813007, Technical Assistance Advisement 00A-031, , ,
June 15, 2000**

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Technical Assistance Advisement 00A-031, June 15, 2000 00A-031 FL-TAXRPTR20000813007

Sales and Use Tax

Technical Assistance Advisements 2000-To Date

Jun 15, 2000

Re: Technical Assistance Advisement 00A-031

Sales & Use Tax - Pollution Control Equipment

Section 212.051(1), F.S.

XXX ("Taxpayer")

F.E.I. # XX

Dear:

This is in response to your letter dated January 5, 2000, as supplemented by your letter of May 11, 2000, requesting the issuance of a Technical Assistance Advisement ("TAA") concerning the above referenced parties and matter. Your letters have been carefully examined, and the Department finds them to be in compliance with the requisite criteria set forth in Chapter 12-11, F.A.C. This response to your request constitutes a TAA and is issued to you under the authority of section 213.22, F.S.

Advisement Requested

You have requested our advisement that the equipment, processes, and systems being installed and constructed by the Taxpayer in compliance with requirements of the Environmental Protection Agency are exempt from sales or use tax under section 212.051(1), F.S., as a facility, device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location.

Discussion of Facts

Background.

The Taxpayer operates a pulp and paper facility in Florida. The facility produces approximately 280,000 tons of bleached paper and 240,000 tons of brown paper each year. The facility operates two kraft paper machines and three tissue paper machines. The facility employs approximately 1,250 people with an annual payroll of approximately \$85 million.

Processes and systems at the facility include a batch digester system, multiple effect evaporator system, condensate stripper system, recovery boiler, smelt dissolving tanks, lime kiln, tall oil plant, utilities, bleach plants, chlorine dioxide plant, and other equipment to produce finished paper products from virgin wood.

The Environmental Protection Agency ("EPA"), after several years of study, issued a draft rule in 1993 commonly known as the "Cluster Rule." The term "cluster" refers to the two media or areas, water and air, regulated by the rule. The Cluster Rule stresses the prevention of pollution, as well as the treatment of pollution, in manufacturing processes. The Cluster Rule was in large part made final in April 1998.

The Florida Department of Environmental Protection ("DEP") implements and enforces the standards, rules, and regulations of the EPA within the State of Florida. The Taxpayer submitted applications for required permits with the DEP and, to this date, has received final permits on all but one of its applications.

The Cluster Rule directs pulp and paper mills to meet air standards, requiring a reduction of air pollutants, at various points throughout the mills. These points include the cooking, washing, and bleaching stages of the pulp manufacturing process. The Rule requires major reductions in toxic air pollutants, sulfur, volatile organic compounds, and particulate matter.

The Cluster Rule also contains new standards for the bleaching process. Paper mills must reduce the pollutants in the wastewater discharged during the bleaching process. Thus, the wastewater, as produced, must contain lesser amounts of pollutants than was previously the case.

The new standards must be met by April 16, 2001. The Cluster Rule does not mandate the precise means or methods by which a paper mill must meet the new air and water standards. Instead, the EPA developed three different methods or approaches for achieving compliance with the Cluster Rule. The approaches involve the utilization of either Best Available Technology ("BAT") or one of two levels of Voluntary Advanced Technology ("VAT"). In each approach, the technology requires the use of specific equipment and process chemistry to achieve compliance. The Taxpayer chose to utilize BAT as the most cost effective solution, although the use of BAT requires a greater level of regulatory monitoring than does VAT. The use of BAT required replacing elemental chlorine and sodium hypochlorite with chlorine dioxide, oxygen, and peroxide in the bleaching process.

Elemental chlorine reacts with the lignin found in wood and forms chlorinated pollutants such as chloroform, dioxin, and furans, which may end up in the wastewater stream. The Cluster Rule mandates substantial reductions in dioxin and furan discharges to water, dioxin and furan in sludge destined for land disposal, and chloroform.

Planned Projects to Comply with the Cluster Rule.

Air Pollution. - The Taxpayer plans to install or construct the following equipment for the reduction of air pollution:

- * A new steam stripper for the removal of hazardous air pollutants from pulping condensate.
- * A new SOG (stripper off gas) incinerator and scrubber for the destruction of hazardous air pollutants and control of by-product SO₂ gas.
- * An upgrade of the pre-evaporator for condensate segregation.
- * Additional aerators for upgrading the wastewater treatment system, including electrical distribution modifications needed to support the increased electrical demand of the additional aerators.

Water Pollution. - Chlorine dioxide is unstable and cannot be transported; it must be manufactured on-site. Additionally, chlorine dioxide is not as efficient as a bleaching agent as is elemental chlorine. Additional processing equipment, along with other changes in the bleaching process, is needed to maintain the same level of production as with elemental chlorine. Accordingly, the Taxpayer plans to install or construct a chlorine dioxide plant and a new three-stage bleach plant that will replace two existing bleach plants. The new plant will include an unbleached pulp high density chest and a direct entry repulper.

Detailed Description of the Processes and Components.

I. Condensate Collection System.

New Stripper Feed Tank and Condensate Stripper. - The new stripper feed tank will collect condensates. The stripper is a large column with trays. Liquid flows through the trays, steam is added to heat the liquid, and a number of elements boil off as Stripper Off Gas, which is conveyed to the incineration system to destroy any hazardous air pollutants. The hazardous air pollutants (TRS gases and methanol) resulting from the stripper process are routed to the incinerator. In addition, a vacuum system draws non-condensable gasses and sulfur compounds from other areas of the plant to the incinerator.

New Incinerator. - The incinerator will be fueled by natural gas and will operate above 1600 degrees Fahrenheit. Sulfur compounds and methanol will be consumed by this oxidation process, and hazardous air pollutants will be reduced in the gases fed into the incinerator by 98 percent. Residual sulfur dioxide will remain after incineration.

New Scrubber. - The residual sulfur dioxide is fed into the scrubber and combined with caustic. The resulting mixture is recycled into the chemical recovery process. Any remaining substance, which will be completely within EPA requirements, is released into the atmosphere.

Heat Sink - Third Effect Pre-Evaporator Body. - An additional tank or vessel must be added to two existing pre-evaporators to remove excess heat generated by the new stripper.

II. Chlorine Dioxide Facility.

The new plant will provide sufficient chlorine dioxide to replace all elemental chlorine and sodium hypochlorite, as well as existing generated chlorine dioxide. The plant will produce 54 tons per day of chlorine dioxide in comparison with the existing generator, which produces 8 tons per day of chlorine dioxide.

The chlorine dioxide generating process utilizes sodium chlorate, sulfuric acid, and methanol to produce the chlorine dioxide. These chemicals are mixed in a large titanium vessel called a generator in the presence of heat and under a vacuum. Agitation is provided by a large and specialized titanium recirculation pump. The process produces a gas stream of water vapor and chlorine dioxide. The gas stream must be cooled, using a titanium heat exchanger to condense the water vapors. The condensate is then absorbed into water that has been chilled to 38 degrees Fahrenheit and becomes a chlorine dioxide solution, which is then pumped to storage tanks.

The chlorine dioxide process generates a by-product known as saltcake (sodium sulfate). The saltcake is collected, dissolved in hot water, and returned to the mill's kraft pulp cooking liquor system to replace the sodium and sulfur lost from the process. This injection into the cooking liquor cycle minimizes the loss of this saltcake to the process sewer and thus benefits the environment by reducing the inorganic load (conductivity) in the mill's effluent.

The plant is an organized arrangement of specialized tanks, pumps, and piping, mostly constructed of titanium. The majority of the equipment will be housed in a 4-story building built of galvanized steel with a stainless steel roof deck. Three of the four floors are concrete with acid resistant coating.

Concrete foundations will be provided for all equipment in the plant. In addition to the equipment housed in the above-described building, there will also be specialized tanks and pumps for the unloading and storage of sodium chlorate, methanol, and sulfuric acid.

Sulfuric Acid Unloading and Storage System. - The mill will maintain the existing sulfuric acid storage tank. A full containment wall will be constructed around the tank. The acid will be unloaded from a new rail car unloading facility with appropriate under-the-car catch basin and managed drain system. There will be a back up truck unloading site constructed to prevent spill from going to the earth. A computer-controlled metering and valve system will ensure that the proper amount of sulfuric acid enters the chlorine dioxide generator.

Sodium Chlorate Unloading and Storage System. - Sodium chlorate arrives at the site by specialized rail car in a crystallized form. The unloading system includes several pumps with specialized metallurgy, a water heating system, and a mix tank. The mix tank is first filled with water and heated to approximately 190 degrees Fahrenheit. The hot water is pumped into the rail car to dissolve the chlorate, and the solution is pumped back to the mix tank. The solution is then

pumped to a tile-lined storage tank, which must be kept heated so that the chlorate will stay in solution. The solution is pumped from the storage tank to an elevated head tank. The head tank provides a constant pressure feed to the chlorine dioxide generator.

Methanol Unloading and Storage System. - A new stainless steel methanol tank will replace the old carbon steel tank to eliminate contaminants. The new system will have full containment and managed drains, so that no methanol will come into contact with the ground. A computer-controlled metering pump and valve system ensures that the proper amount of methanol enters the chlorine dioxide generator.

Reboiler and Chlorine Dioxide Generator. - The reboiler is a titanium heat exchanger located in the generator recirculation loop. Its purpose is to elevate the temperature of the chemical solution. Sulfuric acid and methanol are injected into the venturi section of the recirculation loop just above the reboiler. The resulting solution then enters the generator, along with the sodium chlorate solution which was added at the base of the recirculation loop just prior to passing through the recirculation pump. The entire process takes place under vacuum. This process produces chlorine dioxide. The chlorine dioxide gas proceeds to the titanium indirect contact cooler, where it is cooled prior to being absorbed in chilled water in the absorption tower.

Cooler and Absorption Tower. - The absorption tower is a fiberglass reinforced plastic vessel with ceramic saddles. The saddles provide a large surface area that greatly facilitates the absorption of the chlorine dioxide gas into water. The gas rises from the bottom of the tower, while chilled water (38 degrees Fahrenheit) trickles down from the top of the tower. The water absorbs the chlorine dioxide gas, creating a chlorine dioxide bleach solution of approximately 14 grams of chlorine dioxide per liter. This solution is utilized to bleach the pulp.

The process water, which is going to the chillers to be cooled to 38 degrees Fahrenheit, is pre-cooled by the chlorine dioxide solution on its way to the bleach plant application point. This pre-cooling is done using a titanium heat exchanger. It significantly reduces the electricity required to cool the process water and also reduces the steam required to heat the pulp.

Chlorine Dioxide Storage System. - The chlorine dioxide must be kept in solution in an insulated storage tank. The solution must be kept cold in order to prevent decomposition. The solution is drawn from the storage tank on demand to the bleaching process while the tank is being refilled from the chlorine dioxide generating process. Thus, the solution is being constantly refreshed.

Just prior to the point at which the chlorine dioxide solution enters the process, another titanium heat exchanger uses waste process heat to warm up the solution. This reduces the virgin steam demand and is thus another energy conservation system.

Scrubber. - The scrubber is a reclaim system that captures any escaped chlorine dioxide gas and returns it to the absorption tower.

Filters, Metathesis Tank, and Saltcake Tank. - The liquid containing saltcake is filtered and enters the metathesis tank. A two-stage process is required to maximize the recovery of chemicals to the generating process and to provide a usable byproduct to enter into the cooking liquor cycle.

Concrete foundations are also provided for mechanical chillers, a cooling tower and other support equipment required to successfully construct and operate the generator. These systems are needed to provide system cooling and chilled water to absorb chlorine dioxide. The vessels, pumps, and support equipment will be constructed on concrete foundations with curbs and managed drains to the appropriate process sewer.

The chlorine dioxide and sodium chlorate storage tanks are specially constructed steel vessels with an acid brick lining throughout. Because of the specialized nature of the various chemicals, all of the tanks have special service characteristics.

III. Three-Stage Bleach Plant.

Currently, the two bleach plants utilize four stages of processing, a chlorine stage, a caustic soda stage, a hypochlorite stage, and a chlorine dioxide stage. Between each stage, there is a vacuum washing step with associated pumps and mixers

for steam and chemicals. This equipment is capable of producing a given amount of bleached fiber based on its size and design characteristics or principles. The existing equipment is currently produces levels of pollution no longer permissible under the Cluster Rule.

The current maximum permitted pulp production at the plant is 1,850 Air Dried Tons of Bleached Pulp ("ADTBP") per day as a monthly average. The new plant will be capable of a maximum daily pulp production of 1,702 ADTBP per day with an average monthly pulp production rate of 1,350 ADTBP per day, a substantial decrease in production capacity.

The new plant, along with the chlorine dioxide facility and other equipment being installed, will have a capital cost in excess of \$67 million. The operating costs of the new plant, however, will be substantially the same as the existing plants or perhaps slightly lower.

Both pine and hardwood will be processed through the same bleach plant. Unbleached pulp, known as "brown stock," has been produced in digesters and washed to remove lignin. The bleaching process is required to remove the remaining lignin and to bleach the brown color from the pulp so that it may be used to produce tissue and commercial paper products.

Because the bleaching characteristics of pine and hardwood differ from one another, it is essential to bleach them separately. Each species of wood is therefore bleached at a time, and consequently, the mill must have sufficient pulp storage to provide a flow of pulp required by the paper machines.

Pre-bleach Wash Press. - A new pre-bleach washing press will be installed for the process between the unbleached high-density storage and the first stage of the bleach plant. This pre-washing device will allow the mill to return more sodium and sulfur-bearing byproducts to the recovery process, thus increasing the chemical recovery and reducing the effluent load. At the same time, it will decrease the amount of bleaching chemicals that will be required to accomplish the desired amount of bleaching. By reducing the amount of chlorine dioxide used, the bleach plant will be even more efficient and thus further reduce the organic halides.

The pre-bleach wash press will also allow the mill to operate the first stage of the bleach plant at medium consistency (10-12%) instead of the conventional approach of low consistency (3-4%). This will increase the overall system efficiency and thus reduce the amount of chlorine dioxide required in the process.

New Bleach Facility and Process. - The new bleach plant will include three new wash presses of Valmet manufacture. In addition, there will be three large and specialized retention towers. The bleaching process is sequential: the pulp flows through stages until it leaves as a finished pulp product on its way to the high density storage towers where it is ready to be utilized for the making of paper.

Each stage is unique and requires uniquely designed retention towers, specialized pulp pumps, filtrate tanks, and washers. The washers, pumps, and some of the tanks will be housed in a new structure, 124 feet by 53 feet with an elevated operating floor. The weight and physical size of the washers, towers, and tanks requires a substantial concrete foundation. The bleach plant transformer and motor control center will be housed in a separate but adjoining structure.

The bleaching process begins with brown stock produced during the pulp making process. Washers separate the cellulose fiber, desirable for bleaching and making paper, from the spent cooking chemicals and portions of the wood not desirable for the making of paper. The cellulose is sent to the unbleached high-density pulp storage vessels on its way to the bleach plant for color removal.

The spent cooking chemicals and the wood not desirable for the making of paper are sent to the cooking chemical recovery area of the mill for processing. A pulp washer mechanically cleans the pulp by displacing the liquid with cleaner liquid.

The pulp is pumped to pulp storage chests at about a 12 percent consistency using a medium consistency pump. In order to remove pulp from the bottom of the storage chest, agitated water is added to the bottom of the chests to dilute the pulp solution so that it may be pumped from the tower. The pulp is fed to the pre-bleach wash press, which presses the pulp to about 30% consistency. The water pressed out of the thickener is recycled. The pulp is then diluted with bleach plant recycle waters to about 12 percent consistency and is ready to be sent to the first stage of bleaching.

First Stage. - In a mixer, chlorine dioxide is added to the brown stock. The mixture then enters a loop that allows time for the bleach to fully permeate the stock. An agitator at the bottom of the loop keeps the stock moving, and the pulp is pumped to the washer. Wash water is introduced at the pump and at the wash press to purge the pulp of color bodies and spent bleaching chemicals. Dioxide filtrate is used for dilution of the brown stock. The pulp discharges from the wash press at a consistency of approximately 30 percent, ready for the second stage.

Second Stage. - The second stage elevates the pH, dramatically allowing the chlorine dioxide and lignin to be extracted from the stock. First, steam is injected into a mixer to raise the temperature of the stock. Caustic and peroxide are added to the pulp, and the pulp is then pumped into a pressurized vessel. Oxygen is inserted into the pressurized pulp. The pulp is pumped to a wash press where the pulp is rinsed to remove spent bleaching chemicals and color bodies. The stock is discharged from the wash press at 30 percent consistency, ready for the third stage.

Third Stage. - Sufficient steam is added to elevate the pulp to optimal bleaching temperature. The pulp is diluted to approximately 12 percent consistency and pumped to the chlorine dioxide mixer and then into the up-flow tower. Chlorine dioxide is injected into the pulp prior to entering the bottom of the up-flow tower. Upon discharge from the up-flow tower, the pulp goes into the down-flow tower. The down-flow tower discharges at the bottom, and the pulp is then discharged and pumped into the final wash press, where the remaining color bodies are rinsed from the pulp. The pulp is discharged from the wash press at approximately 30 percent consistency. It is diluted to 12 percent consistency and pumped into an existing bleached high-density chest for subsequent use by the paper making machines.

Repulper System. - A backup repulper system is included as an integral part of the new bleach facility and will provide pulp to the tissue mill during a maintenance shutdown or outage of the bleach plant. Because the bleach plant replaces two prior elemental chlorine bleach plants, one of which was always operational, a backup system is a necessity.

Law and Analysis

Section 212.051, F.S., which became effective January 1, 1999, provides as follows:

Sec. 212.051. Equipment or machinery for pollution control; not subject to sales or use tax.--

(1) Notwithstanding any provision to the contrary, sales, use, or privilege taxes shall not be collected with respect to any facility, device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location, or any structure, machinery, or equipment installed in the reconstruction or replacement of such facility, device, fixture, equipment, or machinery. To qualify, such facility, device, fixture, equipment, or structure must be installed or constructed to meet a law implemented by, or a condition of a permit issued by, the Department of Environment Protection; however, such exemption shall not be allowed unless the purchaser signs a certificate stating that the facility, device, fixture, equipment, or structure to be exempted is required to meet such law or condition.

The statute accordingly sets forth two requirements for the exemption, the first being that the property must be used *primarily* for the control or abatement of pollution or contaminants, and the second being that the property must be installed or constructed to meet a law implemented by, or a condition of a permit issued by, the DEP. The Department has carefully examined the applications and permits concerning the property described in this letter and finds that the Taxpayer meets the second requirement with respect to all of the property. The Taxpayer has in effect had to rebuild most of its facility to comply with the Cluster Rule.

The property must be examined, however, in light of the first requirement. The language of the statute mandates that the Department must inquire into the primary use of each item of property and determine whether it is primarily used for the control or abatement of pollution, or whether it is primarily used for another purpose, such as manufacture or production. For purposes of this inquiry, the property can be divided into two parts: (1) the items comprising the new condensate collection system; and (2) the items comprising the new chlorine dioxide facility and bleach plant.

I. Condensate Collection System.

The essential components of the condensate collection system are the stripper feed tank and condensate stripper, the incinerator, the scrubber, and the heat sink. The function of the stripper is to collect and treat hazardous air pollutants,

primarily methanol and total reduced sulfur compounds, and channel them to the incinerator for further treatment. In the incinerator, the hazardous air pollutants are consumed by oxidation, leaving residual sulfur dioxide. The scrubber is used to recycle in usable form the residual sulfur dioxide that remains after incineration, enabling the release of pollutants into the atmosphere at a level within MACT requirements. The heat sink removes the excess heat generated by the new stripper.

The components of the condensate collection system are therefore property that is used primarily for the control or abatement of pollution or contaminants. Accordingly, as required by section 212.051(1), F.S., if the Taxpayer signs a certificate stating that the system is required to meet a law or condition of a permit of the DEP, the purchase and installation of the condensate collection system will be exempt from sales or use tax.

II. Chlorine Dioxide Facility and Three-Stage Bleach Plant.

The primary use of the chlorine dioxide facility is the production of chlorine dioxide for use in the bleaching process, and the chlorine dioxide facility is therefore an integral part of the bleaching process. See, *Jacksonville Electric Authority v. Department of Revenue*, 486 So.2d 1350 (Fla. 1st DCA 1986), in which the court applied an "integrated plant theory," in determining the scope of the exemption for machinery and equipment used in the production of electrical or steam energy found in section 212.08(5)(c), F.S. The integrated plant theory effectively states that all parts of a plant used in the process of producing a product are part of the manufacturing process even if the parts are not intrinsically necessary for the production of the product or simply make a plant function more efficiently.

Accordingly, the chlorine dioxide facility and the new bleach plant will be considered as one integrated unit for purposes of this analysis.

As indicated, the bleaching process is a necessary part of the production of kraft and tissue papers. In the past, the bleaching process has been accomplished at the Taxpayer's plant through the use of elemental chlorine, and the new chlorine dioxide facility produces a chemical that, in its use, is less harmful to the environment than elemental chlorine.

The chlorine dioxide facility consists of tanks for the storage of sodium chlorate, sulfuric acid, and methanol, which are required to produce chlorine dioxide. The chemicals are heated, combined in a generator to form chlorine dioxide, which is then cooled and fed into an absorption tower. The chlorine dioxide is there absorbed into water, creating a bleach solution that must be stored for use in the bleaching process. A scrubber is used to capture escaped chlorine dioxide gas from the absorption tower, and filters, a metathesis tank, and a saltcake tank are used to recover and recycle remaining chemicals.

The new bleaching equipment will allow the mill to perform environmentally more efficient mixing and washing with less water per ton of fiber than the existing equipment. The new pumps are designed to more intimately mix fibers with either liquids and/or gases than the existing equipment, thereby effectively producing white, clean fiber with fewer by-products.

The process chemistry in the new bleach plant will produce less chlorinated material. This is the result of chlorine dioxide's capacity to oxidize more than to chlorinate (the use of chlorine produces substantially more chlorinated material). Chlorine dioxide is also capable of destroying the small amounts of chlorinated organic by-products produced in the process, whereas elemental chlorine does not destroy those by-products. This is also true of the pressurized high temperature oxygen and peroxide stage, in which a significant amount of organic "colored material" is removed and destroyed within the stage itself.

The net effect is that elemental chlorine and sodium hypochlorite will be removed from the bleach plant and will be replaced by chlorine dioxide and oxygen peroxide. The new process results in less pollution, as well as the actual destruction of polluting substances.

There can therefore be no doubt but that the new chlorine dioxide facility and the new bleach plant meet the requirements of section 212.051, F.S., as equipment installed or constructed to meet EPA and DEP standards and that the facility and plant are used for the control or abatement of pollution. The only question remaining under the statute is whether the new facility and plant are used *primarily* for the control or abatement of pollution.

The purpose of constructing a bleach plant is to produce bleached pulp. Therefore, if a bleach plant were being constructed in the first instance as part of a new pulp mill, it would be apparent that the primary purpose of constructing

the plant would be the production of bleach pulp, even if the plant were the most environmentally efficient plant possible. A bleach plant is simply not constructed primarily for the control or abatement of pollution.

The question is different, however, where there is an existing bleach plant that is fully operational and capable of economically producing bleached pulp. If the plant is in no way obsolete, the destruction of the plant and the erection of a new plant would not be for the primary purpose of producing bleached pulp unless the new plant, considering its costs, would pay for itself through increased production, or lower operating costs, or some combination of the two.

The Taxpayer has shown that the existing bleach plant is not obsolete. Over the course of years, parts of the plant could continually be replaced and upgraded at relatively small costs, but from a purely economic standpoint, the existing plant would not be totally replaced at this time or in the foreseeable future. Additionally, the new plant will have a substantially lower production capacity than the existing plant. There may be a minimal reduction in operating costs of the new plant, but that reduction is insignificant when compared to the capital costs of the new plant. It would make no economic sense for the Taxpayer to destroy a fully-operational facility and spend more than \$67 million to construct a new facility, for any reason other than that the new plant is necessary for environmental purposes.

In short, although the bleaching process is necessary to produce strong and absorbent white fiber, the only reason the Taxpayer is investing in the new plant and process chemistry is to achieve environmental compliance with the Cluster Rule. Accordingly, the components of the chlorine dioxide facility and the new three-stage bleach plant are all property that is used primarily for the control or abatement of pollution or contaminants. As required by section 212.051(1), F.S., if the Taxpayer signs a certificate stating that the system is required to meet a law or condition of a permit of the DEP, the purchase and installation of such components will be exempt from sales or use tax.

This response constitutes a Technical Assistance Advise ment under section 213.22, F.S., which is binding on the Department only under the facts and circumstances described in the request for this advise, as specified in section 213.22, F.S. Our response is predicated upon those facts and the specific situation summarized above. You are advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which this advice is based may subject similar future transactions to a different treatment from that which is expressed in this response.

You are further advised that this response, your request and related backup documents are public records under Chapter 119, F.S., which are subject to disclosure to the public under the conditions of section 213.22, F.S. Confidential information must be deleted before public disclosure. In an effort to protect confidentiality, we request you provide the undersigned with an edited copy of your request for Technical Assistance Advise ment, the backup material and this response, deleting names, addresses and any other details which might lead to identification of the taxpayer. Your response should be received by the Department within 15 days of the date of this letter.

Sincerely,

Robert D. Heyde

Senior Attorney

Technical Assistance & Dispute Resolution

Control #39870

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