



Jeb Bush
Governor

Department of
Environmental Protection

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Colleen M. Castille
Secretary

Putnam

July 20, 2004

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: Georgia Pacific Corp – Acct. 821328

Dear Mrs. Denton:

I have reviewed the material attached to your letter of July 16, 2004, concerning Georgia Pacific Corp's Return of Pollution Control Devices including the letter from Jesse Walton, P.E. of AMEC. In my opinion the equipment described in Mr. Walton's letter is "primarily for the purpose of pollution control" and is 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) 245-8002.

Sincerely,

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



LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

July 16, 2004

PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920 • 312 OAK STREET • PALATKA, FLORIDA 32178-1920
PALATKA: 386/329-0286 • FAX: 386/329-0447 • SUNCOM: 860-0286 • TOLL FREE: 1-800-826-1437
CRESCENT CITY: 386/686-4284 • INTERLACHEN: 386/684-3383
Website: www.putnam-fl.com/app • Email: appraiser@putnam-fl.com

DEPARTMENT OF
ENVIRONMENTAL PROTECTION
JUL 19 2004
SITING COORDINATION

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

RE: Georgia Pacific Corp Acct. 821328

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.



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) 852-2870

July 2, 2004

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
Marjory Stoneman Douglas building
3900 Commonwealth Blvd.
Tallahassee, FL 32399-3000

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

JUL 19 2004

SITING COORDINATION

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

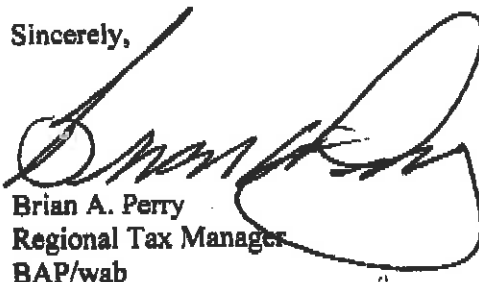
Dear Mr. Oven,

Below is a list of the asset additions during last year. Attached is the letter from the engineer describing the environmental nature of the equipment for the Dregs Filter Project.

Item	Description	Cos	Acq Date
258-2912003200301-006	DREG DISPOSAL	2,966,332	08/15/03

Please give me a call if you have any questions.

Sincerely,



Brian A. Perry
Regional Tax Manager
BAP/wab

Cc: Putnam County Property
Appraiser
Attn: Marsha Denton
P. O. Box 1920
Palatka, FL 32178-1920
SENT VIA FAX (386)329-0447

Greg Macnaughton
Georgia Pacific Corp. FL180-1

16 June 2004

Myra J. Carpenter
Environmental Superintendent
Georgia-Pacific Corporation
P.O. Box 919
Palatka, FL 32178-0919

Dear Ms. Carpenter

Re: Tax Exemption Pursuant to Section 212.051, F.S.

This letter is in reference to the Dregs Filter Project, which was completed in 2003, at the Georgia-Pacific Corporation pulp & paper mill in Palatka, Florida.

The intent of the Dregs Filter Project was to eliminate a tray type dregs washer that discharged a high alkali content and high pH stream of suspended solids (dregs) and green liquor to the mill's effluent treatment system during the green liquor clarification process. The project included the installation of a dregs filter to remove suspended solids from the dregs slurry stream pulled off the bottom of the green liquor clarifier and return the high alkali content green liquor back to the process. The dregs filter produces a high-solids, washed dregs cake that is landfilled on site.

A small, agitated dregs collection tank was installed to collect the dregs slurry underflow from the green liquor clarifiers. The two existing dregs pumps on the primary green liquor clarifier and the single dregs pump on the backup green liquor clarifier were each piped to the new dregs collection tank. A new dregs transfer pump was installed to transfer the dregs slurry to a new, agitated dregs press feed tank. A dregs press feed pump delivers green liquor/dregs slurry at 1% -7% (by weight) washed solids from the dregs press feed tank to the dregs press. The dregs press discharges a cake greater than 43% (by weight) washed solids. Dregs press filtrate is collected in a filtrate tank and pumped back into the process. Hot water for cake-washing will be supplied from existing sources within the mill.

A building was constructed to house the new dregs press on an elevated floor. A three sided reinforced concrete bunker was constructed directly beneath the dregs press to receive the washed dregs cake as it is dumped from the dregs filter. A front-end loader is used to remove the cake material from the open side of the bunker and fill dump trucks for hauling to a landfill. The dregs press building, pumps, tanks, etc. will be located within a curbed concrete slab equipped with a sump to recover spills and dispose of rainwater to the mill's effluent treatment system.

The Dregs Filter Project is part of the mill's plan to reduce the amount of high pH discharges entering the effluent system

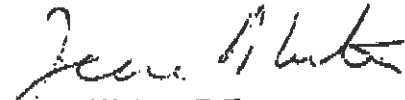
AMEC E&C Services Inc.
One West Court Square
Decatur, GA 30000
Tel (404) 370-3200
Fax (404) 370-3646

www.amec.com

2

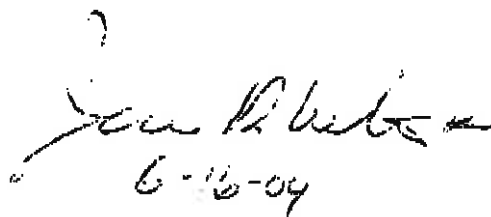
Please do not hesitate to call me at (404) 370-7734, should you have any questions concerning these projects.

Sincerely,



Jesse Walton, P.E.
AMEC

cc: Brian Perry – GP, Atlanta
Greg MacNaughton – GP, Palatka



6-16-04



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser Larry Pritchett
Pitman County, Florida, _____

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

Description of Property

SEE ATTACHED

Description of Facility

Pulp and Paper Manufacture

Name and address of owner:

Georgia-Pacific Corporation
Tax Department
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

Tax Year 2004 PP Return Palatka

Item	Div	Loc	SLKey	Cost	Acq Date	Description	Code1
258-2912003200301-006			FL129	\$ 2,966,332	030815	DREG DISPOSAL	G