



Florida Department of Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

September 11, 2007

Mr. Greg Haddock, C.F.E.
Nassau County Property Appraiser
Governmental Complex
96135 Nassau Place – Suite 4
Yulee, Florida 32097

Re: Rayonier Performance Fibers, LLC

Dear Mr. Haddock:

The Siting Office received a letter dated June 1, 2007 from your office concerning the above facility's pollution control devices. The information provided was not sufficient to demonstrate that all of the equipment listed is equipment that is "primarily for the purpose of pollution control". In my response dated June 20, 2007 I made a recommendation to return the submitted information to Rayonier Performance Fibers, LLC (Rayonier) with a request to reevaluate and submit a revised equipment list.

Since that time, Rayonier has provided a sorted equipment list (attached) and information detailing the history and unique process of their facility. I have also had the opportunity to tour the facility and meet with on-site technical staff to discuss the sulfite (ammonia-base) process and existing pollution control equipment at the facility.

I have reviewed the list of equipment and in my opinion, all of the equipment on the list is "primarily for the purpose of pollution control" and is eligible for full assessment as pollution control devices pursuant to §193.621, Florida Statutes with the exception of the recovery boiler.

Although the effect of the recovery process (including the recovery boiler and associated equipment) is the removal of SO₂ from the emission stream, the system also provides a means to regain a portion of the costs associated with the process. Steam produced in the recovery boiler provides power to the facility, and the captured sulfur reduces the chemical costs of production. I acknowledge that the overall cost/benefit of recovery may be a net economic loss for the facility, however its benefits cannot be overlooked. Therefore, I recommend that you consider allowing a percentage (I suggest perhaps 70 to 80 percent) of the value of the equipment listed as "Recovery" as eligible for assessment as pollution control.

If there are any questions on this determination, please contact me at (850) 245-8002.

Sincerely,

Michael P. Halpin, P.E.
Administrator, Siting Office