



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

June 2, 2008

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

Re: Pollution Control Devices

Dear Mr. Haddock:

On May 13, 2008 you requested a recommendation from the Department regarding the eligibility of de-watering equipment owned by Logan Contracting Group, Inc. for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

This sort of equipment is typically an integral part of the production process at most facilities and not eligible. However, a similar request was made by Logan Contracting Group in 2007 for comparable equipment. Logan Contracting Group, Inc. submitted supporting information to the Department to confirm that this type of equipment does indeed appear to be used for the reduction and mitigation of pollution. Considering the information previously provided by Logan Contracting Group and the Department's 2007 recommendation, it is my opinion that the portable de-watering equipment owned by Logan Contracting Group and located at Smurfit-Stone is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes.

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

Sincerely,

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