



RECEIVED

JUN 13 1994

**OFFICE OF THE PROPERTY APPRAISER
DUVAL COUNTY, FLORIDA**

**D. E. R.
SITING COORDINATION**

**ERNIE MASTROIANNI
PROPERTY APPRAISER**

**SUITE 270
231 EAST FORSYTH STREET
JACKSONVILLE, FLORIDA 32202**

May 31, 1994

**Hamilton S. Oven, P.E.
Florida Department of Environmental Regulation
Twin Towers Office Building
Tallahassee, Florida**

Dear Mr. Oven:

**Please certify to the Duval County Property Appraiser, the
pollution control equipment described in FS 193.621 for the
following Properties:**

<u>OWNER</u>	<u>ADDRESS</u>	<u>TPP NO.</u>
1. Jefferson Smurfit Corp.	1915 Wigmore St.	800432
2. Leggett & Platt, Inc.	925 N. Lane Ave.	803534
3. SCM Organic Chem. Corp.	Crestwood St.	806353
4. Reichhold Chemicals, Inc.	54 Wamsley Rd.	813336
5. Union Camp Corporation	2051 N. Lane Ave.	816741
6. United States Gypsum Co.	6825 Evergreen Av.	816811
7. Metal Container Corp.	1100 Nellis Rd.	818755
8. Florida Steel Corp.	Yellow Water Rd.	826701
9. Kraft General Foods	735 Ebay St.	881455
10. Florida Power & Light	St. Johns River Pk.	898991
11. Jacksonville Elec. Auth	St. Johns River Pk	898993

**The Tangible Personal Property Department is conducting an
indepth analysis into the tax returns for utilities, manufacturing
facilities, and power generation plants that participate in a
reduced assessment under FS 193.621. We have identified eleven
such taxpayers in Duval County and are requesting from each the
additional information contained in the attached letter. We have
requested that this information be furnished to us within 30 days
in order to meet the 1994 taxroll deadline. This information
will be provided to you for your review and analysis by July 20,
1994.**

Your expertise and assistance would provide an invaluable service to this office in the final analysis and determination as to the list of reported equipment meeting the classified use status under FS 193.621.

Please feel free to contact me for any questions or concerns you may have regarding this effort at (904) 630-1963.

Respectfully,

A. Thomas Felter

A. Thomas Felter, Supervisor
Tangible Personal Property

ATTACHED: Letter to Taxpayer



OFFICE OF THE PROPERTY APPRAISER
DUVAL COUNTY, FLORIDA

ERNIE MASTROIANNI
PROPERTY APPRAISER

SUITE 270
231 EAST FORSYTH STREET
JACKSONVILLE, FLORIDA 32202

May 31, 1994

Ref: Pollution Control Devices

Dear Taxpayer:

We are reviewing all 1994 Tangible Personal Property Tax returns submitted by Utilities, Manufacturing facilities, and Power Companies located in Duval County. In order to complete our analysis, we require additional information in accordance with **FS 193.621** so a determination of your continued eligibility under this statute may be made.

Please submit to this office within thirty days of this notification the following information.

- (1) Detailed Component listing of assets, their age and current condition, qualifying for the reduced assessment under **FS 193.621**
- (2) The original installed construction cost of the asset
- (3) Life expectancy of each Pollution Control asset
- (4) Letter of Certification from engineering department, or engineer, attesting to the fact that each asset contained in (1) above is used in the direct production of the Pollution Control abatement process

In accordance with **FS 193.621(6)** the information furnished will be referred to the Department of Environmental Regulation for recommendation in the final analysis.

We must receive this information within the prescribed period in order to meet our statutory taxroll deadlines. Accordingly, failure to comply may cause your organizations classified use to be denied.

If you have any questions please do not hesitate to contact this office at (904) 630-1963.

Respectfully,

A. Thomas Felter

A. Thomas Felter, Supervisor
Tangible Personal Property



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 19, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: Jefferson Smurfit Corporation

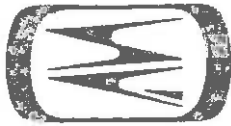
Dear Mr. Felter:

I have reviewed the information attached to Mr. Eugene T. Tonn's letter dated July 8, 1994, concerning the Jefferson Smurfit Plant in Jacksonville. Attached to the letter is a table that lists various components of the Jefferson Smurfit facility showing costs. After reviewing the material submitted, it is my opinion that the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section



JEFFERSON SMURFIT CORPORATION

July 8, 1994

Containerboard Mill Division

1915 WIGMORE STREET

P.O. BOX 150

JACKSONVILLE, FL 32201

TELEPHONE: 904/353-3611

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Office of the Property Appraiser
Duval County, Florida
231 East Forsyth Street
Jacksonville, Florida 32202

SUBJECT: 1994 TANGIBLE PERSONAL PROPERTY
ASSESSMENT OF POLLUTION CONTROL DEVICES
TPP #800423-0000
JEFFERSON SMURFIT CORPORATION
JACKSONVILLE MILL

Dear Mr. Felter:

I have examined the Personal Property Listings identified as Schedule 21A through Schedule 21G submitted by Jefferson Smurfit Corporation for assessment under the provisions of Florida Statutes Chapter 193.621.

I certify that the equipment listed in these schedules is used in the control or abatement of pollution as defined in Florida Statute Chapter 193.621.

Eugene T. Tonn, P.E.
Florida Registration No. 13188

PERSONAL PROPERTY LISTING

CHEDULE 21A

NO. 9 RECOVERY BOILER

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	508		G L SUMP PUMP	00019	70	35	983
1850	508		NO 2 FUEL OIL PUMP NO 1	00024	70	35	303
1850	508		NO 2 FUEL PUMP NO 2	00025	70	35	303
1850	508		NO 6 FUEL OIL PUMP NO 1	00026	70	35	10,084
1850	508		NO 6 FUEL OIL PUMP NO 2	00027	70	35	10,084
1850	508		PRECIPITATOR NO 1	00041	70	35	230,000
1850	508		PRECIPITATOR NO 2	00042	70	35	230,000
1850	508		RECOVERY BOILER UNIT NO 9	00206	70	35	2,335,000
1850	508		INSTRUMENTATION	00235	70	35	157,405
1850	508		TRS MONITOR	11111	88	10	2,592
1850	508	000	TRS MONITOR	17217	87	10	77,900
1850	508	000	MOTOR 250HP 3600RPM	17241	88	35	13,500
1850	508		DATA ACQUISITION SYS(441)	17435	92	10	33,766
1850	508	000	SOOT BLOWERS(486)	17465	93	35	43,769

DEPARTMENT TOTAL 3,145,689

SCHEDULE TOTAL 3,145,689

RECLAIM FIBER PLANT

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	525		PULPER MOTOR 500HP	02103	73	25	10,071
1850	525		WHITE WATER PUMP MTR 200HP	02136	73		4,100
1850	525		MOTOR 7 1/2 HP	02168	80		397
1850	525		COWAN SCREEN EAST	05171	73		3,940
1850	525		COWAN SCREEN WEST	05172	73		3,677
1850	525		AGITATOR G151	11026	75		4,988
1850	525		MOTOR 60HP 1800RPM	11201	78		1,858
1850	525		PUMP GORMAN 1112A2B	11205	79		416
1850	525		STORAGE CONVEYOR	14301	73		50,743
1850	525		CLEANER PUMP	14314	73		2,203
1850	525		CLEANERS NO 1	14315	73		3,999
1850	525		CLEANERS NO 2	14316	73		3,999
1850	525		CLEANERS NO 3	14317	73		4,000
1850	525		WASTE CONVEYOR REDUCER	14319	73		350
1850	525		DECKER	14323	73		80,777
1850	525		DEFLAKER NORTH	14328	73		8,403
1850	525		DEFLAKER SOUTH	14329	73		8,411
1850	525		VIBRATING SCREEN NORTH	14330	73		13,530
1850	525		VIBRATING SCREEN SOUTH	14331	73		13,530
1850	525		PRESS EAST	14340	73		53,572
1850	525		PRESS WEST	14343	73		53,573
1850	525		THICK STOCK PUMP	14348	73		34,267
1850	525		ASPHALT DISPERSION TUBE	14350	73		31,526
1850	525		DEFIBRATOR	14353	73		59,681
1850	525		WHITE WATER PUMP	14355	73		2,356
1850	525		HIGH PRESSURE PUMP	14356	73		400
1850	525		STOCK PUMP TO MILL EAST	14360	73		1,748
1850	525		STOCK PUMP TO MILL WEST	14362	73		1,748
1850	525		MILL WATER BOOSTER PUMP	14371	73		547
1850	525		AQUA PURGE SHOWER	14388	74		1,077
1850	525		TRANSMITTER 1300178	14391	74		3,972
1850	525		PUMP-SCREEN BLEED	14600	77		670
1850	525		PUMP MODEL 12C2B	15218	80		848
1850	525		PUMP MODEL 3175	15219	80		3,155
DEPARTMENT TOTAL							468,552
SCHEDULE TOTAL							468,552

PERSONAL PROPERTY LISTING

SCHEDULE 21C

EFFLUENT PLANT

GENERAL LEDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1805	557	000	SPILL DIVERSION TANK(452)	17441	93	30	29,583
1805	557	000	TANK-160 X 14(450)	17455	93		314,325
1850	557		MTR INFL PUMP - SOUTH	02400	75		8,860
1850	557		MTR INFL PUMP - NORTH	02401	75		8,860
1850	557		MTR 1ST STAGE-S REACTOR	02402	75		303
1850	557		MTR 2ND STAGE-S REACTOR	02403	75		303
1850	557		MTR 3RD STAGE-S REACTOR	02404	75		303
1850	557		MTR 4TH STAGE-S REACTOR	02405	75		298
1850	557		MTR CLARIFIER DR S REACTOR	02406	75		443
1850	557		MTR AIR LIFE #1 S REACTOR	02407	75		192
1850	557		MTR AIR LIFT #2 S REACTOR	02408	75		190
1850	557		MTR 1ST STAGE N REACTOR	02409	75		303
1850	557		MTR 2ND STAGE-N REACTOR	02410	75		303
1850	557		MTR 3RD STAGE- N REACTOR	02411	75		303
1850	557		MTR 4TH STAGE-N REACTOR	02412	75		303
1850	557		MTR CLARIFIER DR N REACTOR	02413	75		443
1850	557		MTR AIR LIFT #1 N REACTOR	02414	75		190
1850	557		MTR AIR LIFT #2 N REACTOR	02415	75		190
1850	557		MTR CLARIFIER SKIMMR PMP P5	02417	75		1,034
1850	557		MTR WASTE SLUDGE PUMP P-6	02418	75		591
1850	557		MTR WASTE SLUDGE PUMP P-7	02419	75		591
1850	557		MTR FILTER RETURN PUMP P-8	02420	75		1,034
1850	557		MTR FILTER RETURN PUMP P-9	02421	75		1,034
1850	557		MOTOR SAMPLE PUMP P-10	02422	75		222
1850	557		MTR PHOSPHORIC ACID PMP-S	02423	75		222
1850	557		MTR PHOSPHORIC ACID PMP-N	02424	75		222
1850	557		MTR W POLY FEED PUMP	02425	75		443
1850	557		MTR E POLY FEED PUMP	02426	75		443
1850	557		MTR PRESS DISCHARGE PUMP	02427	75		2,067
1850	557		MTR PRESS DISCHARGE PUMP SP	02428	75		2,067
1850	557		MTR S PRESS DRIVE	02431	75		738
1850	557		MTR N PRESS DRIVE	02432	75		738
1850	557		MTR EVAPORATOR BOOSTER PUMP	02434	75		2,971
1850	557		MTR AERATOR-COOLING TANK	02435	75		7,383
1850	557		MTR POLYELECTROLYTE MIXR TK	02437	75		591
1850	557		MTR POLYELECTROLYTE TRANS P	02438	75		591
1850	557		MTR PURGE BLOWER-S REACTOR	02439	75		298
1850	557		MTR PURGE BLOWER-N REACTOR	02440	75		298
1850	557		MTR WASTE RETURN PUMP P-3	02441	75		1,034
1850	557		MTR COOLER WATER PUMP-E	02442	75		1,034
1850	557		MTR COOLER WATER PUMP-W	02443	75		1,034
1850	557		MTR VAPORIZER AIR PUMP	02444	75		458
1850	557		MOTOR AMMONIA PUMP	02445	75		591
1850	557		MOTOR AIR COMPRESSOR	02446	75		5,984
1850	557		MTR EVAPORATOR BOOSTER PMP	02447	75		2,972
1850	557		FAN MOTOR-100HP	02600	79		2,990
1850	557		NO 1 MOTOR-50HP	02601	79		3,534
1850	557		NO 2 MOTOR-50HP	02602	79		3,534
1850	557		MOTOR-5HP	02603	79		124
1850	557		TRANSFORMER	11048	75	✓	27,475

PERSONAL PROPERTY LISTING

SCHEDULE 21C

EFFLUENT PLANT

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	557		MTR CONTROL CENTER-A	11049	75	30	52,275
1850	557		MTR CONTROL CENTER-B	11050	75		13,060
1850	557		MTR CONTROL CENTER-C	11051	75		10,533
1850	557		MTR CONTROL CENTER-D	11052	75		6,645
1850	557		U-NOX CONTROL PANEL	11053	75		886
1850	557		CRYOGENIC-COMPRESSOR PANEL	11054	75		1,921
1850	557		CRYOGENIC-GEN CONTROL PANEL	11055	75		34,377
1850	557		EFFLUENT TREAT SYS	11080	76		44,567
1850	557		PORTABLE LIFT	14971	76		1,222
1850	557		N STRAIN COOL WTR SURFACE C	15138	75		10,129
1850	557		S STRAIN COOL WTR SURFACE C	15139	75		10,129
1850	557		WASTEWTR CLNG TWR-1CELL/500	15420	79		53,246
1850	557		NO 1 CLNG TOWER PUMP	15427	79		4,286
1850	557		NO 2 CLNG TOWER PUMP	15428	79		4,286
1850	557		WASTEWATER SCRNGN SCREW CON	15445	79		7,414
1850	557	000	PUMP INFLUENT LIFT S P-1	15751	75		38,910
1850	557	000	PUMP INFLUENT LIFT N P-2	15752	75		38,912
1850	557	000	DRIVE 1ST STAGE-S REACTOR	15753	75		1,763
1850	557	000	DRIVE 2ND STAGE-S REACTOR	15754	75		1,763
1850	557	000	DRIVE 3RD STAGE-S REACTOR	15755	75		1,763
1850	557	000	DRIVE 4TH STAGE-S REACTOR	15756	75		1,763
1850	557	000	DR GEAR CLARIFIER-S REACTOR	15757	75		33,533
1850	557	000	COMPRESSOR LIFT #1-S REACTR	15758	75		1,651
1850	557	000	COMPRESSOR LIFT #2-S REACTR	15759	75		1,651
1850	557	000	DRIVE 1ST STAGE-N REACTOR	15760	75		1,763
1850	557	000	DRIVE 2ND STAGE-N REACTOR	15761	75		1,763
1850	557	000	DRIVE 3RD STAGE-N REACTOR	15762	75		1,763
1850	557	000	DRIVE 4TH STAGE-N REACTOR	15763	75		1,763
1850	557	000	DRIVE GEAR CLARIFIER	15764	75		33,533
1850	557	000	COMPRESSOR LIFT #1-N REACTR	15765	75		1,651
1850	557	000	COMPRESSOR LIFT #2-N REACTR	15766	75		1,642
1850	557	000	PUMP CLARIFIER SKIMMER P4	15767	75		6,403
1850	557	000	PUMP CLARIFEIR SKIMMER P5	15768	75		6,403
1850	557	000	PUMP WASTE SLUDGE W P6	15769	75		2,079
1850	557	000	PUMP WASTE SLUDGE E P7	15770	75		2,079
1850	557	000	PUMP FILTER RETURN W P8	15771	75		1,615
1850	557	000	PUMP FILTER RETURN E P9	15772	75		1,614
1850	557	000	PUMP SAMPLE P10	15773	75		454
1850	557	000	PUMP PHOSPHORIC ACID-S P12	15774	75		584
1850	557	000	PUMP PHOSPHORIC ACID-N P13	15775	75		585
1850	557	000	PUMP POLYELECTROLYTE-S P14	15776	75		963
1850	557	000	PUMP POLYELECTROLYTE-N P15	15777	75		963
1850	557	000	INSTRUMENT AIR COMPRESSOR-N	15780	75		4,011
1850	557	000	INSTRUMENT AIR COMPRESSOR-S	15781	75		4,012
1850	557	000	DRIVE DIGESTER AERATOR	15786	75		41,238
1850	557	000	PUMP WASTE RETURN P3	15788	75		2,047
1850	557	000	BLOWER PURGE S REACTOR	15789	75		299
1850	557	000	BLOWER PURGE N REACTOR	15790	75		299
1850	557	000	PMP COMPRESSOR COLLING WTR	15791	75		11,151
1850	557	000	PMP COMPRESSOR COLLING WTRW	15792	75		11,151

PERSONAL PROPERTY LISTING

SCHEDULE 21C

EFFLUENT PLANT

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	557	000	VAPORIZER HEATER-AMMONIA	15793	75	30	10,352
1850	557	000	PMP VAPORIZER CIRCUL WTR	15794	75		14,020
1850	557	000	PUMP ANHYDROUS AMMONIA	15795	75		3,314
1850	557	000	COMPRESSOR CRYOGENIC	15796	75		44,948
1850	557	000	S REDUCER-S MIXER	15799	75		1,477
1850	557	000	N REDUCER-S MIXER	15800	75		1,477
1850	557	000	S REDUCER-N MIXER	15802	75		1,477
1850	557	000	N REDUCER - N MIXER	15803	75		1,477
1850	557	000	DRIVE S PRESS REDUCER	15804	75		2,658
1850	557	000	DRIVE-N PRESS REDUCER	15806	75		2,658
1850	557	000	INST AIR DRYER PRESS BLDG	15808	75		2,727
1850	557	000	INSTR AIR DRYER INFLUENT PT	15809	75		2,727
1850	557	000	PUMP POLYELECTROLYTE TRANSF	15810	75		1,477
1850	557	000	DR POLYELECTROLYTE PMP-W	15811	75		886
1850	557	000	DR POLYELECTROLYTE PMP-E	15812	75		886
1850	557	000	PUMP DEFOAMER FEED	15813	75		3,727
1850	557	000	DRIVE WASTE SLUDGE PUMP-W	15814	75		2,954
1850	557	000	DRIVE WASTE SLUDGE PUMP-E	15815	75		2,954
1850	557	000	REFRIGERATOR SAMPLER ICE BX	15820	75	✓	500
1850	557	000	COOLING TOWER 3RD CELL(434)	15823	93	20	146,186
1850	557	000	PUMP CLEMICAL FEED-DEFOAMER	15831	75		522
1850	557	000	PUMP CLEMICAL FEED-DEFOAMER	15832	75		522
1850	557	000	PUMP CHEMICAL FEED-DEFOAMER	15833	75		522
1850	557	000	CONDENSER SURFACE-N	15834	75		136,158
1850	557	000	CONDENSER SURFACE-S	15835	75		136,158
1850	557	000	HOG JET SURFACE CONDENSER-N	15836	75		1,766
1850	557	000	HOG JET SURFACE CONDENSER-S	15837	75		1,766
1850	557	000	JET EJECTOR STEAM-N	15838	75		19,183
1850	557	000	JET EJECTOR STEAM-S	15839	75		19,183
1850	557	000	STARTER #3 RIVER PUMP	15840	75		4,476
1850	557	000	STARTER #1 RIVER PUMP	15841	75		7,120
1850	557	000	STARTER FIRE PUMP	15842	75		8,748
1850	557	000	METER METTLER BALANCE	15843	75		1,943
1850	557	000	METER PH DIGITAL	15844	75		261
1850	557	000	METER PH BECKMAN	15845	75		1,036
1850	557	000	METER OXYGEN DISSOLVE	15846	75		1,374
1850	557	000	STARTER AXELATORY PUMP	15847	75		1,281
1850	557	000	STARTER AXELATORY PUMP	15848	75		1,281
1850	557	000	STARTER MAIN BREAKER	15849	75		11,028
1850	557	000	PUMP/20HP MOTOR(452)	17436	93		8,368
1850	557	000	PUMP/100HP MOTOR(452)	17437	93		17,896
1850	557	000	MOTOR CONTROL CENTER(452)	17438	93		4,802
1850	557	000	MOTOR CONTROL CENTER(452)	17439	93		7,568
1850	557	000	BREAKER/TRANSFORMER(452)	17440	93		35,697
1850	557	000	PUMP/100HP MOTOR(434)	17442	93		10,134
1850	557	000	MOTOR CONTROL CENTER(450)	17450	93		8,753
1850	557	000	AIR CONDITIONER(450)	17451	93		3,250
1850	557	000	PUMP/20HP MOTOR(450)	17452	93	✓	13,697
1850	557	000	COMPUTER INTERFACE(450)	17453	93	10	13,857
1850	557	000	PIPING(450)	17454	93	25	128,880

EFFLUENT PLANT

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	557	000	PIPING(456)	17456	93	25	103,068

DEPARTMENT TOTAL	1,917,730
------------------	-----------

SCHEDULE TOTAL	1,917,730
----------------	-----------

SCHEDULE 21D

PULP MILL

GENERAL EDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	506		MOTOR-7 1/2HP	02555	79	20	178
1850	506		MOTOR-7 1/2HP	02556	79		178
1850	506		MOTOR-7 1/2HP	02557	79		178
1850	506		MOTOR-7 1/2HP	02558	79		178
1850	506		4TH STG HD EXHAUST FAN/16	14020	79		2,085
1850	506		WASHER HOOD W/DUCT WORK	15314	79		86,401
1850	506		1ST STG HD EXHAUST FAN/16	15321	79		2,301
1850	506		2ND STG HD EXHAUST FAN/16	15322	79		2,085
1850	506		3RD STG HD EXHAUST FAN/16	15323	79		2,085
DEPARTMENT TOTAL							95,669
1850	507		MOTOR-7 1/2HP	02562	79		439
1850	507		MOTOR-5HP	02579	79		112
1850	507		MOTOR-250HP	02583	79		9,159
1850	507		MOTOR-250HP	02584	79		9,159
1850	507		MOTOR-10HP	02585	79		214
1850	507		MOTOR-10HP	02586	79		214
1850	507		MOTOR-10HP	02587	79		214
1850	507		EVAP SUMP PUMP/200GPM	15327	79		1,797
1850	507		NEW BURNER NO 1 KILN	15336	79		9,900
1850	507		NEW BURNER NO 2 KILN	15337	79		9,900
1850	507		EVAP COOLING TOWER-2 CELL	15404	79		70,821
1850	507		OXID SYST-2ND STAGE	15415	79		134,301
1850	507		LIQ TRANS PMP NO 1/300GPM	15417	79		480
1850	507		LIQ TRANS PMP NO 3/300GPM	15419	79		480
1850	507		NONCONDENSIBLE/200CFM	15421	79		3,579
1850	507		EVAP COOL TOWER-3RD CELL	17378	92		94,623
DEPARTMENT TOTAL							345,392
1805	508	000	TANK 98 X 42 DOUBLE(449)	17449	93		428,681
1805	508		TANK BLACK LIQUOR(INS)	17467	93		520,396
1850	508	000	PUMP/40HP MOTOR(449)	17443	93		11,523
1850	508	000	PUMP/150HP MOTOR(449)	17444	93		15,882
1850	508	000	MOTOR-75HP(449)	17445	93		2,743
1850	508	000	MOTOR-75HP(449)	17446	93		2,743
1850	508	000	MOTOR CONTROL CENTER(449)	17447	93		4,802
1850	508	000	PIPING(449)	17448	93		71,470
DEPARTMENT TOTAL							1,058,240
SCHEDULE TOTAL							1,499,301

NO. 10 POWER BOILER

100

101

102

103

104

105

106

107

108

109

110

111

112

113

114

115

116

117

118

119

120

121

122

123

124

125

126

127

128

129

130

131

132

133

134

135

136

137

138

139

140

141

142

143

144

145

146

147

148

149

150

151

152

153

154

155

156

157

158

159

160

161

162

163

164

165

166

167

168

169

170

171

172

173

174

175

176

177

178

179

180

181

182

183

184

185

186

187

188

189

190

191

192

193

194

195

196

197

198

199

200

201

202

203

204

205

206

207

208

209

210

211

212

213

214

215

216

217

218

219

220

221

222

223

224

225

226

227

228

229

230

231

232

233

234

235

236

237

238

239

240

241

242

243

244

245

246

247

248

249

250

251

252

253

254

255

256

257

258

259

260

261

262

263

264

265

266

267

268

269

270

271

272

273

274

275

276

277

278

279

280

281

282

283

284

285

286

287

288

289

290

291

292

293

294

295

296

297

298

299

300

301

302

303

304

305

306

307

308

309

310

311

312

313

314

315

316

317

318

319

320

321

322

323

324

325

326

327

328

329

330

331

332

333

334

335

336

337

338

339

340

341

342

343

344

345

346

347

348

349

350

351

352

353

354

355

356

357

358

359

360

361

362

363

364

365

366

367

368

369

370

371

372

373

374

375

376

377

378

379

380

381

382

383

384

385

386

387

388

389

390

391

392

393

394

395

396

397

398

399

400

401

402

403

404

405

406

407

408

409

410

411

412

413

414

415

416

417

418

419

420

421

422

423

424

425

426

427

428

429

430

431

432

433

434

435

436

437

438

439

440

441

442

443

444

445

446

447

448

449

450

451

452

453

454

455

456

457

458

459

460

461

462

463

464

465

466

467

468

469

470

471

472

473

474

475

476

477

478

479

480

481

482

483

484

485

486

487

488

489

490

491

492

493

494

495

496

497

498

499

500

501

502

503

504

505

506

507

508

509

510

511

512

513

514

515

516

517

518

519

520

521

522

523

524

525

526

527

528

529

530

531

532

533

534

535

536

537

538

539

540

541

542

543

544

545

546

547

548

549

550

551

552

553

554

555

556

557

558

559

560

561

562

563

564

565

566

567

568

569

570

571

572

573

574

575

576

577

578

579

580

581

582

583

584

585

586

587

588

589

590

591

592

593

594

595

596

597

598

599

600

601

602

603

604

605

606

607

608

609

610

611

<

PERSONAL PROPERTY LISTING

SCHEDULE 21F

LIME KILN

GENERAL LEDGER	DEPT NO	BDDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	509		LIME KILN PRECIPITATOR	17385	91	20	420,000
1850	509	000	PUMP/20HP MOTOR(478)	17458	93		13,949
1850	509	000	MIXER MOD. XJQ(478)	17459	93		2,732
1850	509	000	PIPING(478)	17460	93		49,846
1850	509	000	GAS INCINERATORS	98810	86		22,000
1850	509	000	CONTROLS	98811	86		73,000
1850	509	000	DUST COLLECTOR	98812	86		13,000
1850	509	000	SCRUBBER	98813	86		42,000
1850	509	000	PUMPS	98814	86		10,000
DEPARTMENT TOTAL							646,527
SCHEDULE TOTAL							646,527

PERSONAL PROPERTY LISTING

SCHEDULE 210

DIGESTER EQUIPMENT

GENERAL LEDGER	DEPT NO	BLDG NO	D E S C R I P T I O N	TAG NUMBER	YR ACQ	LIFE	ORIGINAL COST
1850	505		DIGESTER NO. 7	11308	89	20	378,606
1850	505		DIGESTER NO. 8	11309	89		378,606
1850	505		DIGESTER NO. 9	11310	89		378,607
1850	505		DIGESTER NO. 10	11311	89		378,607
1850	505		DIGESTER NO. 11	11312	89		378,607
1850	505		COOLING TOWER DIGESTER	11313	89		67,794

DEPARTMENT TOTAL 1,960,827

1850	508		SMELT SCRUBBER	11314	89	25	165,250
------	-----	--	----------------	-------	----	----	---------

DEPARTMENT TOTAL 165,250

SCHEDULE TOTAL 2,126,077



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 18, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: Adcom Wire Company

Dear Mr. Felter:

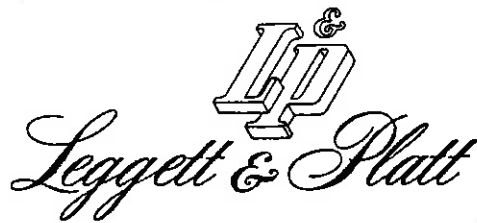
I have reviewed the information attached to Mr. Stan Beck's letter dated July 13, 1994, concerning the Adcom Wire Company plant in Jacksonville. Attached to the letter is a table that lists various components of the Leggett & Platt facility showing costs. After reviewing the material submitted, it is my opinion that the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section



WIRE GROUP
June 29, 1994

Mr. Ernie Mastroianni
Office of the Property Appraiser
Duval County, Florida
Suite 270
231 East Forysth Street
Jacksonville, Florida 32202

RECEIVED
JUL 05 1994

ERNIE MASTROIANNI
PROPERTY APPRAISER

Dear Ernie:

In 1993, the assets of 1) scrubber system and acid tubs and 2) fume scrubber on #3 galvanizing line were projects directly used in the pollution control abatement process. The scrubber system and acid tubs were installed in Adcom's rod cleaning facility. In this facility, rods are cleaned with sulfuric acid. This installation contained a push-pull fume evacuation system. The pollution control equipment included customized tubs with hoods, integral and interconnecting ductwork, fan-separators, push air fans and automatic ph system.

The fume scrubber on #3 galvanizing line was installed to collect acid fumes from the hydrochloric acid pickle tank. This system included a customized tub with canopy hood, side curtains, horizontal fume washer system, integral and interconnecting ductwork and automatic ph control. Both of the systems in 1993 were specially designed and manufactured for the air pollution control process.

In 1992, the assets of 1) spent sulfuric containment, 2) sewer pumps, 3) fume scrubber on #2 galvanizing line, 4) sewer supply tank and 5) waste water treatment equipment and facility were projects directly used in the pollution control abatement process. The spent sulfuric containment was installed in order to prevent groundwater contamination as specified by federal, state and local environmental agencies. The two sewer pumps were purchased as specified by the City of Jacksonville Public Works, WSD, and DER/Jacksonville BESD for installation at Adcom's connection to Jacksonville's sewer system. The fume scrubber on #2 galvanizing line is exactly the same as installed on #3 galvanizing line detailed in 1993, except larger. The sewer supply tank was installed to provide an even flow of wastewater to the Jacksonville sewer system. The wastewater treatment equipment and facility was installed to comply with federal, state and local effluent water discharge limits. This project included a water neutralization system, filter press and membrane filtration equipment to remove effluent water contaminates.

NUMBER ONE MAIN STREET • P.O. BOX 695 • CARTHAGE, MISSOURI 64836 • (417) 358-8131 • FAX (417) 358-6904

ADCOM WIRE COMPANY
Jacksonville, Florida
Nicholasville, Kentucky

LEGGETT & PLATT
WIRE MILL
Carthage, Missouri

MERIT STEEL
Kouts, Indiana

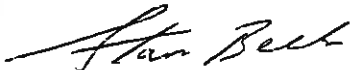
L&L PLANT FOODS
Carthage, Missouri

Ernie Mastroianni
June 29, 1994
Page 2

All the projects detailed here are specially designed and manufactured for the pollution control process.

Truly yours,

LEGGETT & PLATT, INCORPORATED



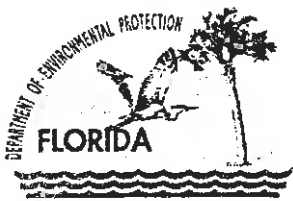
Stan Beck
Division Manager of Engineering

SB/kj

cc: John Schaffer
Jerry Hudkins
Bill Avise
Jerry Murphy
Nick Johannes

05/93	SCRUBBER SYSTEM & ACID TUBS	\$236,733.58
01/93	FUME SCRUBBER #3 GALVANIZING	134,781.17
11/92	SPENT SULFURIC CONTAINMENT	6,897.00
10/92	SEWER PUMP	4,003.75
10/92	SEWER PUMP	4,003.75
09/92	FUME SCRUBBER-GALV LINE 2	175,935.66
04/92	SEWER SUPPLY TANK	28,901.74
01/92	WASTE WATER TREATMENT EQUIPMENT	438,020.91
01/92	WASTE WATER TREATMENT FACILITY	110,617.00

VMA080A/STAFF/WASTE



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

October 21, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: Sun Chemical Corporation

Dear Mr. Felter:

I have reviewed the information attached to Mr. G. W. Dommermuth's memo dated October 7, 1994, concerning the Reichhold Chemicals plant in Jacksonville. Included in the memo is a list of various components of the Reichhold Chemicals facility showing costs and purpose. After reviewing the material submitted, it is my opinion that the Miscellaneous Equipment and Variable Drive for the thermal oxidizer are eligible for assessment at salvage value pursuant to ss 193.621(4), F.S. The well water flow meter and monitor in Item 2 does not reduce, control or eliminate water pollution and is not eligible for assessment under the aforementioned statute. It should be noted that there is no verification by an engineer registered in the State of Florida, that the equipment is primarily for the purpose of pollution control.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section



OCT 20 1994

SITING COORDINATION

OFFICE OF THE PROPERTY APPRAISER
DUVAL COUNTY, FLORIDA

ERNIE MASTROIANNI
PROPERTY APPRAISER

SUITE 270
231 EAST FORSYTH STREET
JACKSONVILLE, FLORIDA 32202

October 18, 1994

Hamilton S. Oven, P.E.
Department of Environmental Protection
Marjory Stoneman Douglas Building
3900 commonwealth Boulevard
Tallahassee, Florida 32399-3000

Re: Dept. of Environmental Protection letter dtd. August 18, 1994

Dear Mr. Oven:

I am submitting for your analysis new information requested in the reference furnished by Sun Chemical Corporation. The information submitted is in support of their desire to qualify for a reduced assessment of Ad Valorem Taxation under FS 193.621 (Pollution Control Equipment).

Again, please certify and identify to the Duval County Property Appraiser, that in your opinion, all or part of the attached list of various components would qualify for the reduced assessment.

Your assistance and attention to this matter is greatly appreciated.

Please feel free to contact me for any further question or concerns at (904) 630-1963.

Sincerely,

A. Thomas Felter, Supervisor
Tangible Personal Property

REICHHOLD

interoffice communication

TO: Joann Thompson

cc: Chris Corso - Sun Chemical

FROM: G.W. Dommermuth

LOCATION: Jacksonville

DATE: 10/7/94

SUBJECT: Pollution Control Equipment

The following equipment is listed as pollution control equipment as follows:

- 1.) Miscellaneous equipment \$8,430
This was part of a project surrounding the installation of a second thermal oxidizer. These miscellaneous parts are valves, piping, nuts and bolts that were needed for the installation. They were lumped together into one category for the sake of trying to save some record-keeping.
- 2.) Well Water/Waste Monitor \$13,865
This project was required by the St. John's Water Management District Permit. It is a meter and associated instrumentation that monitors the flow of well water to the NPDES permitted discharge.
- 3.) Variable Drive for T.O. Fan \$10,505
This variable drive was installed to control the flow of gases to the thermal oxidizer. The thermal oxidizer is our primary method of pollution control.

RECEIVED

OCT 18 1994

ERNIE MASTROIANNI
PROPERTY APPRAISER

Reichhold Chemicals, Inc.

Reactive Polymers Division
54 Wamsley Road
Jacksonville, FL 32205

REICHHOLD

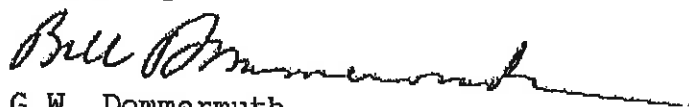
June 13, 1994

Chris Corso
Sun Chemical Tax Group
222 Bridge Plaza South
PO Box 1302
Fort Lee, NJ 07024

Dear Mr. Corso:

This letter should serve to attest to the fact that each asset listed, which can be specifically identified on your attached spreadsheet, is accurately classified as pollution control equipment and is currently in use at the Jacksonville, Florida manufacturing facility. If you have any further questions, please do not hesitate to contact me at (904) 695-7501.

Sincerely,



G.W. Dommermuth
Plant Manager

RECEIVED

OCT 18 1994

ERNIE MASTROIANNI
PROPERTY APPRAISER

Tel: (904) 695-7500

FAX: (904) 695-7517



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 18, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: SCM Glidco Organics

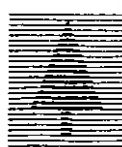
Dear Mr. Felter:

I have reviewed the information attached to Mr. H. E. Philips's letter dated July 13, 1994, concerning the SCM Glidco Organics Plant in Jacksonville. Attached to the letter is a table that lists various components of the SCM Glidco Organics facility showing costs. After reviewing the material submitted, it is my opinion that most of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the function of the Safety Equipment (3702 11779A0, 3703 11779E0). I need an explanation why the those items are primarily for the purpose of pollution control to be certified by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Owen, P.E.
Administrator, Siting
Coordination Section



GLIDCO
Organics

P. O. Box 353, Jacksonville, FL 32201 USA, (904) 768-5500, (800) 251-6728 / CABLE: FLAV/OCD, Telex: 44-1763, FACSIMILE: (904) 768-2200

July 13, 1994

Office of the Property Appraiser
City of Jacksonville / Duval County
231 E. Forsyth Street - Suite 270
Jacksonville, Florida 32202

Gentlemen:

The assets listed in the enclosed tabulation are currently in use at *SCM Glidco Organics'* Jacksonville plant for pollution control.

Sincerely,

H.E. Philips, Director
Engineering Department

HEP:pjh:C08

cc
Enclosure

RECEIVED

JUL 14 1994

ERNIE MASTROIANNI
PROPERTY APPRAISER

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
697	04163A0	CONDENSER SURFACE IN	56	Jun-68	1,356
698	04165A0	CONDENSER SURFACE IN	56	Jun-68	1,356
TOTAL					2,712
319	00502B0	SCRUB SYS PROCESS PI	56	Jun-72	1,729
734	02048A0	SCRUB SYS TANK 2000	56	Jun-72	1,635
1078	05525A0	TNK NC STR STEEL TAN	56	Jun-72	14,643
1081	05525C0	TNK NC STR MECHANICA	56	Jun-72	7,318
1083	05525D0	TNK NC STR PROCESS P	56	Jun-72	12,699
1084	05526A0	CLARIFIER FOR WASTE	56	Jun-72	12,600
1085	05526B0	CLARIFIER MECHANICAL	56	Jun-72	10,727
1086	05526C0	CLARIFIER POWER WIRI	56	Jun-72	1,656
1087	05528A0	PMP OTH C MILTON ROY	56	Jun-72	3,100
1088	05530A0	PMP OTH C MILTON ROY	56	Jun-72	3,100
TOTAL					69,207
1185	06000A0	PMP OTH C GOULD SN22	56	Jun-73	1,346
1186	06000C0	PMP OTH C PROCESS PI	56	Jun-73	1,458
1187	06001A0	MTR OV15EP75HP WH SN	56	Jun-73	1,102
1188	06001B0	MTR OV15EPPOWER WIRI	56	Jun-73	1,557
1189	06003A0	TOWR COOL COOLING TO	56	Jun-73	11,428
1190	06003B0	TOWR COOL MECHANICAL	56	Jun-73	1,609
1192	06003E0	TOWR COOL PROCESS PI	56	Jun-73	13,843
TOTAL					32,343
1077	05525AK	TANK C STRS/S 36'X13	56	Apr-74	16,786
1080	05525CK	TANK C STRINSTALLATI	56	Apr-74	3,035
1082	05525DK	TANK C STRPROCESS PI	56	Apr-74	8,623
1452	05953A0	TANK C STROIL TANK 5	56	Apr-74	1,262
1453	05954A0	PMP OTH C GORMAN PUM	56	Apr-74	1,182
1454	05954E0	PMP OTH C POWER WIRI	56	Apr-74	2,483
1455	05956A0	PMP OTH C DIESEL-LIS	56	Apr-74	3,418
1456	05957A0	PMP OTH C GORMAN RUP	56	Apr-74	2,430
1457	05959A0	TANK C STRTANK 20000	56	Apr-74	24,963
1459	05959C0	TANK C STRINSTALLATI	56	Apr-74	5,887
1460	05959D0	TANK C STRPROCESS PI	56	Apr-74	7,927
521	01945CK	EFFLT CTL MOUNT FOR	56	Oct-74	3,084
TOTAL					81,080

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
1921	07068A0	MEASURER MAG PIPE S	56	Apr-75	2,509
1922	07068D0	MEASURER PROCESS PI	56	Apr-75	5,439
1319	06301A0	DUST COLL FOR BOILER	56	Jun-75	26,812
1322	06301C0	DUST COLL FOR BOILER	56	Jun-75	10,487
1324	06301E0	DUST COLL FOR BOILER	56	Jun-75	2,000
1325	06302A0	SMOKE STK FOR BOILER	56	Jun-75	4,257
1327	06303A0	SMOKE STK FORCED DRA	56	Jun-75	6,157
1329	06304D0	MTR OV15HPFAN TURBIN	56	Jun-75	5,253
1602	06228A0	PUMP CENTRMETHANOL R	56	Jun-75	2,899
1604	06228D0	PUMP CENTRMETHANOL R	56	Jun-75	3,109
1605	06228E0	PUMP CENTRMETHANOL R	56	Jun-75	2,062
1884	06779B0	PUMP CENTRP-401 GOUL	56	Jun-75	2,607
1886	06779D0	PUMP CENTRP-401 GOUL	56	Jun-75	1,000
2078	07212A0	EFFLT CTL COMPUTER J	56	Jun-75	1,077
TOTAL					75,668
2079	07244D0	EFFLT CTL PROCESS PI	56	Mar-76	5,243
2080	07246D0	EFFLT CTL PROCESS PI	56	Mar-76	3,843
2081	07247DB	EFFLT CTL PROCESS PI	56	Mar-76	7,818
2082	07247DP	EFFLT CTL PROCESS PI	56	Mar-76	1,499
1870	06678B0	PUMP CENTRSELF PRIMI	56	Apr-76	2,724
2077	07202A0	RECORDER TWO PEN RE	56	Apr-76	1,191
2185	07709A0	SEPARATOR BRILL SKIM	56	Jun-76	2,733
2186	07709D0	SEPARATOR BRILL SKIM	56	Jun-76	3,864
2224	07925A0	MEASURER MOD980 TEL	56	Aug-76	2,049
1930	07108A0	TNK NC STRFUEL OIL A	56	Oct-76	1,333
1931	07108E0	TNK NC STRFUEL OIL A	56	Oct-76	1,960
582	03137D0	PUMP CENTRPROCESS PI	56	Dec-76	7,100
2016	07574E0	PUMP CENTRPUMP-GORM,	56	Dec-76	3,111
TOTAL					44,468
1311	06300A0	SCRUB SYS BOILER PRO	56	Jun-77	2,827
2048	07777D0	PUMP CENTRPUP PROCES	56	Oct-77	1,951
2049	07777E0	PUMP CENTRPUMP POWER	56	Oct-77	1,363
TOTAL					6,141
2273	07991D0	SCRUBBER SCRUBBER P	56	May-78	1,210
2614	10020AQ	SCRUBBER DRUM VENTI	56	May-78	4,696
2615	10020CQ	SCRUBBER INSTALLATI	56	May-78	1,133
2616	10020DQ	SCRUBBER PROCESS PI	56	May-78	2,826

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
2719	10067EA	REGULATOR REGULATOR	56	May-78	1,065
2824	10387DY	SCRUBBER SHARMON PR	56	May-78	1,500
1315	06300DB	BOILER PROCESS PI	56	Sep-78	2,418
1318	06301AA	DUST COLL FOR B-801	56	Sep-78	3,565
1321	06301CA	DUST COLL INSTALLATI	56	Sep-78	3,681
1323	06301DA	DUST COLL PROCESS PI	56	Sep-78	1,634
TOTAL					23,728
2858	10512A0	CONDENSER BOIL OFF C	56	May-79	36,125
2946	10811E0	REGULATOR JAMEBURY V	56	May-79	2,802
2932	10697A0	CONDENSER M&L HEAT E	56	Jun-79	9,496
2936	10697D0	CONDENSER PROC PIPE	56	Jun-79	7,795
2947	10816A0	PMP OTN NCGOULP PMP	56	Jun-79	2,562
2948	10817D0	MTR 1-15EPPROC PIPE	56	Jun-79	1,040
2770	10943EA	TNK NC STRWIRING AND	56	Jul-79	1,720
2780	10996AA	PUMP CENTRGOULDS PUM	56	Sep-79	1,313
2950	10842EX	TRANSFORMRWIRING & I	56	Sep-79	1,704
2951	10843EX	TRANSFORMRWIRING & I	56	Sep-79	1,704
2952	10844EX	TRANSFORMRWIRING & I	56	Sep-79	1,704
2772	10944DA	TNK NC STRPROCESS PI	56	Oct-79	5,409
2758	10943AA	TNK NC STR20M CS VER	56	Dec-79	11,788
TOTAL					85,162
2792	11010AA	PMP OTHR CRUPP PUMP	56	Jan-80	700
2771	10944AA	TNK NC STR20M CS VER	56	Feb-80	11,806
2793	11010DA	PMP OTHR CPROCESS PI	56	Feb-80	1,200
2856	10512AA	CONDENSER BOIL OFF C	56	Feb-80	1,858
2759	10943BA	TNK NC STRFOUNDATION	56	Mar-80	6,238
2762	10943DA	TNK NC STRPROCESS PI	56	Mar-80	17,089
2781	10996DA	PUMP CENTRPROCESS PI	56	Mar-80	3,351
2794	11010DB	PMP OTHR CPROCESS PI	56	Mar-80	587
2990	10912DB	PMP OTHR CPROCESS PI	56	Mar-80	882
2767	10943DS	TNK NC STRPROCESS PI	56	Apr-80	274
2782	10996DB	PUMP CENTRPROCESS PI	56	May-80	1,063
2766	10943DL	TANK-CORR. PIPING	56	Jun-80	14,400
2933	10697CA	HEATER	56	Jun-80	1,642
2934	10697DA	HEATER PROCESS	56	Jun-80	1,441
2937	10697EA	HEATER WIRING	56	Jun-80	381
2940	10698DA	HEATER PROCESS	56	Jun-80	346
2941	10698EB	HEATER WIRING&I	56	Jun-80	632
2942	10803A0	TANK-CORR. CS YERT	56	Jun-80	1,104

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax -- Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
1101	05675D0	CONDENSER PIPING	56	Nov-80	5,178
TOTAL					70,172
2765	10943DH	TANK-CORR. PIPING	56	Jan-81	2,395
2763	10943DB	TANK-CORR. PROCESS	56	Feb-81	13,113
2769	10943D0	TANK-CORR. PROCESS	56	Feb-81	14,847
134	R0301AB	TANK-CORR. FLASHTAN	56	Mar-81	329
138	R0303AB	PUMP SUMP&SEW	56	Mar-81	1,704
2764	10943DD	TANK-CORR. PROCESS	56	Mar-81	212
2857	10512AB	CONDENSER BOILOFFC	56	Mar-81	36,006
3083	11127A0	TANK-CORR. TANK1500	56	Mar-81	6,448
3087	11177A0	METER FISHER&P	56	Mar-81	1,930
139	R0303AC	PUMP SUMP&SEW	56	Apr-81	1,482
2768	10943DZ	TANK-CORR. PIPING	56	Apr-81	5,636
2944	10803D0	TANK-CORR. PIPE	56	Apr-81	1,200
2910	11372A0	POLL.CONTROLAUTOMATI	56	Aug-81	2,936
TOTAL					88,238
2900	11364A2	PUMP-CORRMTLGORMAN I	56	Apr-82	1,249
2904	11367A0	PUMP-CORRMTLPUMP 2HF	56	Apr-82	1,249
2905	11367D0	PUMP-CORRMTLPUMP 2HF	56	Apr-82	4,461
2906	11367E0	PUMP-CORRMTLPUMP 2HF	56	Apr-82	3,533
2908	11369D0	PUMP-CORRMTLGORMAN I	56	Apr-82	4,464
2909	11369E0	PUMP-CORRMTLGORMAN I	56	Apr-82	3,532
3225	11315A0	POLL.CONTROLMTRL SCR	56	May-82	1,281
171	R0373AB	POLL.CONTROLBOILER #	56	Jun-82	3,474
193	R0397A0	PROC. SEWERSDRAIN#3	56	Jun-82	6,448
2907	11369A0	PUMP GROMAN R	56	Jun-82	11,065
2911	11374A0	PUMP-CORRMTL5HP RUPP	56	Jun-82	1,361
2912	11374D0	PUMP-CORRMTLPIPING	56	Jun-82	1,513
2914	11375A0	MOTOR-ELECT.WH 5HP M	56	Jun-82	450
2916	11375E0	MOTOR-ELECT.WIRING	56	Jun-82	406
2917	11376A0	PUMP-CORRMTLRUPP PUM	56	Jun-82	1,361
2918	11376D0	PUMP-CORRMTLPIPING	56	Jun-82	1,495
3270	11430A0	METER L&S 61R	56	Jun-82	1,728
3271	11430E0	METER WIRING A	56	Jun-82	2,691
3272	11431A0	METER L&S 61R	56	Jun-82	1,503
2913	11374EA	PUMP-CORRMTLWINRING	56	Jul-82	319
2915	11375EA	MOTOR-ELECT.WIRING A	56	Jul-82	454
3313	11458A0	INSTR.PROC. TAYLOR 3	56	Nov-82	1,590
3314	11459A0	INSTR.PROC. TAYLOR D	56	Nov-82	2,209

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
TOTAL					57,836
3594	11701A0	PUMP-CORRMTLGOULDS F	56	Jan-83	3,178
3597	11701D0	PUMP-CORRMTLPIPING	56	Jan-83	12,111
150	R0314DA	PROC. SEWERSPIPING	56	Mar-83	272
3737	11802AB	PUMP-CORRMTLGOULDS F	56	Oct-83	1,326
3738	11802A0	PUMP-CORRMTLGOULDS F	56	Oct-83	3,068
3740	11802C0	PUMP-CORRMTLINSTALLA	56	Oct-83	4,552
3741	11802E0	PUMP-CORRMTLWIRING A	56	Oct-83	4,253
3751	11811A0	OTHER-M&E FIBERGLA	56	Oct-83	22,300
3753	11811C0	OTHER-M&E INSTALLA	56	Oct-83	4,552
3754	11811D0	OTHER-M&E PIPING	56	Oct-83	927
3755	11811E0	OTHER-M&E WIRING &	56	Oct-83	2,126
3878	11629A0	POLL.CONTROLCHLORINA	56	Nov-83	1,450
3880	11629D0	POLL.CONTROLPIPING	56	Nov-83	939
3881	11630A0	POLL.CONTROLCHLORINA	56	Nov-83	1,152
TOTAL					62,206
3734	11800A0	POLL.CONTROLCHLORINA	56	Jan-84	1,242
3735	11800D0	POLL.CONTROLPIPINH	56	Jan-84	523
3757	11822A0	INSTR.PROC. QUENCH H	56	Feb-84	3,381
209	R0470A0	POLL.CONTROLDRAINS &	56	Jul-84	6,083
211	R0471A0	POLL.CONTROLDRAINS &	56	Jul-84	5,583
213	R0472A0	POLL.CONTROLDRAINS &	56	Jul-84	5,364
214	R047200	POLL.CONTROLPIPING	56	Jul-84	3,678
215	R0473A0	POLL.CONTROLDRAINS &	56	Jul-84	5,288
217	R0474A0	POLL.CONTROLDRAINS &	56	Jul-84	4,841
3702	11779A0	SAFETY EQMT.SMOKE DE	56	Jul-84	9157
3703	11779E0	SAFETY EQMT.WIRING &	56	Jul-84	606
TOTAL					45,746
245	R0508A0	POLL.CONTROLTANK FAR	56	Jun-85	2,469
246	R0508E0	POLL.CONTROLLEVEL PR	56	Jun-85	411
247	R0509A0	POLL.CONTROLTANK FAR	56	Jun-85	2,469
248	R0509D0	POLL.CONTROLPIPING	56	Jun-85	2,794
249	R0510A0	POLL.CONTROLTANK FAR	56	Jun-85	8,677
250	R0511A0	POLL.CONTROLWELL POI	56	Jun-85	1,862
251	R0512A0	POLL.CONTROLDRAINAGE	56	Jun-85	13,211
252	R0513A0	POLL.CONTROLMODIFY S	56	Jun-85	3,095
253	R0514A0	POLL.CONTROLINSTALL	56	Jun-85	4,080

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax -- Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
835	05225D1	TANK-CORR. PIPING	56	Jun-85	12,891
1052	05398D0	PUMP-CORRMTLPIPING	56	Jun-85	1,364
1094	05673D1	KETTLE-CORR.PIPING	56	Jun-85	3,198
1124	05828D0	PUMP-CORRMTLPIPING	56	Jun-85	1,683
1603	06228DA	PUMP-CORRMTLPIPING	56	Jun-85	1,623
1885	06779DA	PUMP-CORRMTLPIPING	56	Jun-85	2,779
2860	10512E0	CONDENSER WIRING &	56	Jun-85	4,590
3101	11208AA	OTHER-M&E CONDENSEA	56	Jun-85	8,500
3435	11540A0	POLL.CONTROLMOTOR FO	56	Jun-85	2,031
3565	11676A0	POLL.CONTROLGORMAN R	56	Jun-85	928
3567	11676D0	POLL.CONTROLPIPING	56	Jun-85	4,115
3568	11677A0	MOTOR-ELECT.3HP 1750	56	Jun-85	819
3569	11677E0	MOTOR-ELECT.WIRING &	56	Jun-85	800
3570	11678A0	POLL.CONTROLGORMAN R	56	Jun-85	1,097
3571	11679A0	MOTOR-ELECT.5HP MOTO	56	Jun-85	1,012
3572	11680A0	POLL.CONTROLGORMAN R	56	Jun-85	740
3573	11680D0	POLL.CONTROLPIPING	56	Jun-85	4,011
3574	11680E0	POLL.CONTROLWIRING &	56	Jun-85	887
TOTAL					92,136
3811	11867A0	TANK-CORR. 25000 GA	56	Apr-86	14,375
3816	11868A1	TANK-CORR. 25000 GA	56	Apr-86	14,375
3855	14052D0	TANK-CORR. FOUNDATI	56	Apr-86	18,981
278	00380A0	TANK-CORR. REVISE T	56	Jul-86	1,969
282	00406A0	TANK-CORR. REVISE T	56	Jul-86	1,969
934	03985A1	TANK-CORR. WASTE TR	56	Jul-86	20,285
2582	10314A0	TANK-CORR. REVISE T	56	Jul-86	8,585
2587	10315A0	TANK-CORR. REVISE T	56	Jul-86	8,585
2592	10316A0	TANK-CORR. REVISE T	56	Jul-86	10,685
3483	11584A1	TANK-CORR. REVISE T	56	Jul-86	4,890
3809	11865A0	INSTR.PROC. 352-B-A-	56	Jul-86	1,255
3822	11881A0	PUMP-CORRMTLGEAR PUM	56	Jul-86	6,287
3823	11882A0	MOTOR-ELECT.71/2 HP	56	Jul-86	1,718
3829	11895A0	TANK-CORR. CONE BOT	56	Jul-86	20,503
3830	11895D0	TANK-CORR. PIPING/F	56	Jul-86	21,605
3831	11906A0	PUMP-CORRMTLGEAR PUM	56	Jul-86	3,128
3832	11906D0	PUMP-CORRMTLPIPING/F	56	Jul-86	12,475
3833	11907A0	PUMP-CORRMTLDOUBLE C	56	Jul-86	10,007
3834	11908A0	OTHER-M&E SKIMMER	56	Jul-86	16,551
3842	12028A0	PUMP-CORRMTLDOUBLE C	56	Jul-86	1,417
3844	12029A1	INSTR.PROC. DUAL POI	56	Jul-86	834
3849	12032A0	OTHER-M&E DRAINAGE	56	Jul-86	3,248

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
3850	12032D0	OTHER–M&E PIPING	56	Jul–86	2,022
3851	12033A0	OTHER–M&E USE/INST	56	Jul–86	3,500
3853	12035A0	PUMP–CORRMTLGEAR PUM	56	Aug–86	10,984
3854	12036A0	MOTOR–ELECT.71/2HP M	56	Aug–86	1,931
TOTAL					222,164
3978	12035	TRANSFER PUMP	56	Feb–87	2,300
3979	12037	NASH SS ST	56	Apr–87	2,016
3980	12038	LIQ RING	56	Apr–87	7,505
3981	12039	MOTOR 5HP	56	Apr–87	1,731
3982	12040	STEAM JET	56	Apr–87	2,241
3983	12041	LIQ RING	56	Apr–87	14,189
3984	12042	STEAM JET	56	Apr–87	10,461
TOTAL					40,443
4066	05959	PIPING	56	Aug–88	6,166
4067	11537	OMNI SCRUBBER	56	Aug–88	259
4068	11964	WIRING INSTUMENTATIO	56	Aug–88	2,548
4069	11965	OMNI 1000 SCRUB	56	Aug–88	2,548
4071	11971	TANK WASTE OIL #7 CL	56	Aug–88	33,012
4088	R0533	CST SCRUBBER SYSTEM	56	Dec–88	4,800
4089	11964	OMNI 1000 SCRUBBER	56	Dec–88	18,320
4090	11967	PUMP GOULDS S/S	56	Dec–88	11,081
TOTAL					78,734
4095	11965	OMNI 1000 SCRUBBER	56	Apr–89	23,993
TOTAL					23,993
4124	12002	LAKOS SAND SP 220	56	Jan–90	5,599
4125	12003	LAKOS SAND SP 540	56	Jan–90	6,899
4126	12004	ENQUIP OIL/WTR SEP	56	Jan–90	10,916
4127	12005	ENQUIP OIL/WTR SEP	56	Jan–90	10,916
4128	12006	ENQUIP OIL/WTR SEP	56	Jan–90	33,179
4129	12007	ENQUIP OIL/WTR SEP	56	Jan–90	44,765
4130	12008	ENQUIP OIL/WTR SEP	56	Jan–90	46,724
4131	12009	ENQUIP OIL/WTR SEP	56	Jan–90	35,581
4132	12010	WILDEN PMP/MTR	56	Jan–90	1,185
4133	12011	CARVER PMP/MTR	56	Jan–90	1,801
4134	12012	CARVER PMP/MTR	56	Jan–90	1,801

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax -- Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
4135	12013	WILDEN PMP/MTR	56	Jan-90	1,185
4136	12014	CARVER PMP/MTR	56	Jan-90	4,192
4137	12015	CARVER PMP/MTR	56	Jan-90	1,804
4138	12081	CARVER PMP/MTR	56	Jan-90	1,804
4139	12082	WILDEN PMP/MTR	56	Jan-90	1,185
4140	12083	CARVER PMP/MTR	56	Jan-90	1,804
4141	12084	CARVER PMP/MTR	56	Jan-90	1,804
4142	12085	CARVER PMP/MTR	56	Jan-90	1,804
4143	12086	WILDEN PMP/MTR	56	Jan-90	2,000
4144	12087	WILDEN PMP/MTR	56	Jan-90	1,185
4145	12088	CARVER PMP/MTR	56	Jan-90	1,804
4146	12089	CARVER PMP/MTR	56	Jan-90	1,820
4147	12091	CARVER PMP/MTR	56	Jan-90	1,820
4148	12092	CARVER PMP/MTR	56	Jan-90	1,820
4149	12094	CARVER PMP/MTR	56	Jan-90	1,820
4150	12095	CARVER PMP/MTR	56	Jan-90	1,820
4151	12096	CARVER PMP/MTR	56	Jan-90	1,820
4152	12093	CARVER PMP/MTR	56	Jan-90	4,192
4153	12097	CARVER PMP/MTR	56	Jan-90	1,823
4154	12102	CARVER PMP/MTR	56	Jan-90	1,823
4155	12103	CARVER PMP/MTR	56	Jan-90	1,823
4156	12105	CARVER PMP/MTR	56	Jan-90	1,823
4157	12106	CARVER PMP/MTR	56	Jan-90	1,823
4158	12100	CARVER PMP/MTR	56	Jan-90	4,192
4159	12090	WILDEN PMP/MTR	56	Jan-90	1,185
4160	12108	WILDEN PMP/MTR #3CAL	56	Jan-90	1,185
4161	12109	WILDEN PMP/MTR P-116	56	Jan-90	1,185
4162	12098	VIKING PMP/MTR	56	Jan-90	1,216
4163	12099	VIKING PMP/MTR	56	Jan-90	1,216
4164	12101	VIKING PMP/MTR	56	Jan-90	1,216
4165	12104	VIKING PMP/MTR	56	Jan-90	1,216
4166	12107	VIKING PMP/MTR	56	Jan-90	1,216
4167	12110	VIKING PMP/MTR P112	56	Jan-90	1,216
4168	12111	VIKING PMP/MTR P115	56	Jan-90	1,216
4169	12112	VIKING PMP/MTR P114	56	Jan-90	1,215
4170	12113	GOULDS PMP/MTR P108	56	Jan-90	1,608
4171	12114	GOULDS PMP/MTR P110	56	Jan-90	1,608
4172	12115	GOULDS PMP/MTR P106	56	Jan-90	3,085
4173	12176	GOULDS CENT PMP 3916	56	Jan-90	2,487
4174	12177	GORMAN RUPP PMP	56	Jan-90	2,817
4175	12175	FISHER CTL VLV CE150	56	Jan-90	2,611
4176	12136	WILDEN DIAPHRAM PMP	56	Jan-90	2,150
4177	12134	WILDEN PMP/MTR ACID	56	Jan-90	1,345

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax -- Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
4178	12133	ELECTRICAL GEAR	56	Jan-90	7,285
4179	12132	PANEL INS	56	Jan-90	46,331
4180	12131	FIELD INS	56	Jan-90	38,808
4181	12116	TOTE TANK	56	Jan-90	1,554
4182	12117	TOTE TANK	56	Jan-90	1,554
4183	12118	TOTE TANK	56	Jan-90	1,554
4184	12119	TOTE TANK	56	Jan-90	1,554
4185	12120	TOTE TANK	56	Jan-90	1,554
4186	12121	TOTE TANK	56	Jan-90	1,554
4187	12122	TOTE TANK	56	Jan-90	1,554
4188	12123	TOTE TANK	56	Jan-90	1,554
4189	12124	TOTE TANK	56	Jan-90	1,554
4190	12125	TOTE TANK	56	Jan-90	1,554
4191	12126	TOTE TANK	56	Jan-90	1,554
4192	12127	TOTE TANK	56	Jan-90	1,554
4193	12128	TOTE TANK	56	Jan-90	1,554
4194	12129	TOTE TANK	56	Jan-90	1,554
4195	12130	TOTE TANK	56	Jan-90	1,485
4215	12170	7 STARTERS W/CIR BK	56	Jun-90	4,406
4216	12143	VACUUM PUMP COL D	56	Aug-90	21,476
4217	12144	VACUUM PUMP COL E	56	Aug-90	19,369
4218	12145	VACUUM PUMP COL F	56	Aug-90	19,369
4219	12154	VENT FUME BLOWER	56	Aug-90	110,861
4220	12155	VENT FUME PRES BOOST	56	Aug-90	104,959
4221	12196	293 GAL SS TANK	56	Aug-90	6,285
4222	12197	345 GAL SS TANK	56	Aug-90	7,336
4223	12074	VACUUM PUMP STOKES	56	Aug-90	5,496
4224	12075	VACUUM PUMP STOKES	56	Aug-90	4,828
4225	12076	VACUUM PUMP STOKES	56	Aug-90	3,986
4226	12077	VACUUM PUMP STOKES	56	Aug-90	1,880
4227	12078	VACUUM PUMP COL F&N	56	Aug-90	29,518
4228	12156	UPS SYS BOILER CONTRL	56	Aug-90	2,422
4229	12165	CONTRL PANEL FINE VAC	56	Aug-90	8,581
4230	12166	CONTRL PANEL FINE VAC	56	Aug-90	10,041
4231	12146	VACUUM PUMP COL G	56	Aug-90	24,789
4232	12147	VACUUM PUMP COL R	56	Aug-90	20,364
4233	12148	VACUUM PUMP COL S	56	Aug-90	18,446
4234	12149	VACUUM PUMP COL T	56	Aug-90	18,446
4235	12150	VACUUM PUMP	56	Aug-90	18,448
4236	12151	GOULDS PINENE PUMP	56	Aug-90	3,980
4237	12153	GOULDS PINENE PUMP	56	Aug-90	1,874
4238	12176	GLD CENTRIFUGAL PUMP	56	Aug-90	2,423
4239	12177	PUMP VARI SPD RUPP	56	Aug-90	2,422

SCM GLIDCO ORGANICS
REPORT 25. State Property Tax – Pollution Control
12/31/93

ASSET NUMBER	TAG ID	DESCRIPTION	LOCATION	DATE ACQUIRED	COST
4240	12198	BASCO HEAT EXCHANGER	56	Aug-90	1,167
TOTAL					868,186
4317	12240AO	AIR ANALYZER FOXBORO	56	Jan-92	7,358
4319	12143AO	VACUUM PUMP COL D	56	Jan-92	916
4320	12144AO	VACUUM PUMP COL E	56	Jan-92	2,845
4321	12145AO	VACUUM PUMP COL F	56	Jan-92	2,777
4322	12146AO	VACUUM PUMP COL G	56	Jan-92	2,777
4323	12147AO	VACUUM PUMP COL R	56	Jan-92	916
4324	12148AO	VACUUM PUMP COL S	56	Jan-92	916
4325	12149AO	VACUUM PUMP COL T	56	Jan-92	916
4326	12150AO	VACUUM PUMP COL U	56	Jan-92	916
4327	12151AO	GOULDS PUMP	56	Jan-92	2,384
4328	12152AO	PUMP	56	Jan-92	2,384
4329	12239AO	VACUUM PUMP ASSEMBLY	56	Jan-92	14,261
TOTAL					39,366
4357	RO542	STORM WATR CONTAIN	56	Feb-93	18,375
4362	12257	WASTE WATR STRIPPER	56	Feb-93	30,353
4363	12258	PIPE&PUMP WASTEWATER	56	Feb-93	37,739
4364	12259	CONTROL WASTEWATER	56	Feb-93	39,833
4368	12249	CO CEM ANALYZER	56	Feb-93	35,234
4369	12260	5000 GAL PLASTIC TK	56	Mar-93	12,348
4370	12261	SODIUM HYPO NEUTRAL	56	Mar-93	5,169
TOTAL					179,051
GRAND-TOTAL					2,288,780



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 18, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: Reichhold Chemicals, Inc

Dear Mr. Felter:

I have reviewed the information attached to Mr. Christopher N. Corso's letter dated June 14, 1994, concerning the Reichhold Chemicals Plant in Jacksonville. Attached to the letter is a table that lists various components of the Reichhold Chemicals facility showing costs. After reviewing the material submitted, it is my opinion that some of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the function of the Miscellaneous categories, the Well Water/Waste Monitor, and the variable Drive for T.O. Fan. I need an explanation why the those items are primarily for the purpose of pollution control to be certified by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section

SunChemical

Sun Chemical Corporation
222 Bridge Plaza South
PO Box 1302
Fort Lee NJ 07024
201 224 4600
135442 & 333628 Telex
201 224 4392 Fax
201 224 4512 Fax Export

June 14, 1994

A. Thomas Felter
Tangible Personal Property
231 East Forsyth Street - Suite 270
Jacksonville, Florida 32202

RECEIVED
JUN 28 1994

RE: POLLUTION CONTROL DEVICES
REICHOLD CHEMICALS, INC. 13-1764826

ERNIE MASTROIANNI
PROPERTY APPRAISER

Dear Mr. Felter:

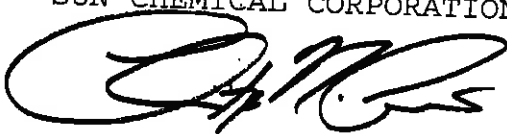
This letter is in response to your letter dated May 31, 1994 (see copy attached). We have enclosed the following documents to assist your office in completing the pollution control analysis of Reichhold Chemicals, Inc. manufacturing facility located in Duval County.

- 1) a detailed component listing of Reichhold's pollution control devices including descriptions, age, condition, cost and life expectancy.
- 2) a letter of certification attesting to the fact that each asset contained within is used in the direct production of the pollution control abatement process in accordance with FS 193.621.
- 3) a copy of Reichhold Chemicals, Inc. 1994 Personal Property Tax Return

A copy of the 1994 Personal Property Tax Return is attached for your convenience in tying in the pollution control devices from Item #21 to the detailed component listing. The total cost of such assets is \$2,502,362.

If you require additional information, please contact me at (201) 224-4600 ext 313. Thank you for assistance in this matter.

Cordially,
SUN CHEMICAL CORPORATION



Christopher N. Corso
Tax Analyst

REICHOLD CHEMICALS INC
 1994 PERSONAL PROPERTY STATEMENT
 DUVAL COUNTY, FL
 ACCT #: 827039-0000 08540

POLLUTION CONTROL DEVICES

ACQ. YEAR	USER CLASS	ASSET #	DESCRIPTION	ORIGINAL INSTALLED COST	CURRENT CONDITION	LIFE EXPECTANCY
1972	208	823	MISCELLANEOUS	1,289	NA	15 YRS.
1973	208	824	MISCELLANEOUS	621	NA	15 YRS.
1978	208	822	AIR / WASTE WATER EFFLUENT CONTROL	318,640	AVERAGE	15 YRS.
1980	208	825	MISCELLANEOUS	1,750	NA	15 YRS.
1986	208	826	THERMAL OXIDIZER MODIFICATIONS	392,761	AVERAGE	15 YRS.
1986	208	827	WELL WATER / WASTE MONITOR	13,866	GOOD	15 YRS.
1988	208	828	MISCELLANEOUS	4,779	NA	15 YRS.
1988	208	829	THERMAL OXIDIZER CONTROL UPGRADE	13,450	GOOD	15 YRS.
1989	208	5498	VARIABLE DRIVE FOR T.O. FAN	10,505	GOOD	15 YRS.
1990	208	8578	EFFLUENT CONTROL VALVES	8,366	GOOD	15 YRS.
1990	208	8579	SECONDARY THERMINOL OXIDIZER	319,982	GOOD	15 YRS.
1991	208	8720	SECONDARY THERMAL OXIDIZER	26,638	GOOD	15 YRS.
1991	208	9018	SECONDARY THERMAL OXIDIZER	21,188	GOOD	15 YRS.
1992	227	9261	TOTAL CONDENSATION & GLYCOL RECOVERY	1,346,610	GOOD	15 YRS.
1992	227	9781	TOTAL CONDENSATION & GLYCOL RECOVERY	15,217	GOOD	15 YRS.
1993	227	10136	TOTAL CONDENSATION & GLYCOL RECOVERY	6,700	GOOD	15 YRS.
TOTAL				2,502,362		

Reichhold Chemicals, Inc.
Reactive Polymers Division
54 Wamsley Road
Jacksonville, FL 32205

REICHHOLD

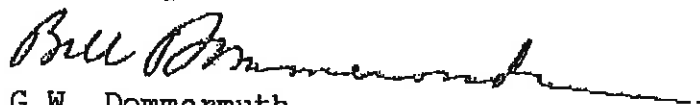
June 13, 1994

Chris Corso
Sun Chemical Tax Group
222 Bridge Plaza South
PO Box 1302
Fort Lee, NJ 07024

Dear Mr. Corso:

This letter should serve to attest to the fact that each asset listed, which can be specifically identified on your attached spreadsheet, is accurately classified as pollution control equipment and is currently in use at the Jacksonville, Florida manufacturing facility. If you have any further questions, please do not hesitate to contact me at (904) 695-7501.

Sincerely,



G.W. Dommermuth
Plant Manager



Department of Environmental Protection

MAILED
1/5/95

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

January 5, 1995

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: United States Gypsum Company

Dear Mr. Felter:

On August 18, 1994, I sent you a letter concerning the above referenced facility discussing the eligibility of certain facilities for assessment as pollution control equipment. I have since received the attached letter concerning equipment at the U. S. Gypsum Jacksonville facility whose function was not readily apparent in the initial submittal. I have reviewed the information included in Mr. James H. Kane's letter dated December 20, 1994. After reviewing the material submitted, it is my opinion that the following items are eligible for assessment at salvage value pursuant to ss 193.621(4), F.S.:

1. 1979 Modifs to stock thickening system.
2. 1992 replacement to pulse jet collector.
3. Modify RM Reclaim.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section

Attach:

cc: James Kane

ARTHUR
ANDERSEN

ARTHUR ANDERSEN & CO, SC

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

DEC 27 1994

SITING COORDINATION

Arthur Andersen LLP

33 West Monroe Street
Chicago IL 60603-5385

December 20, 1994

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

(312) 507-5800

Re: United States Gypsum Company

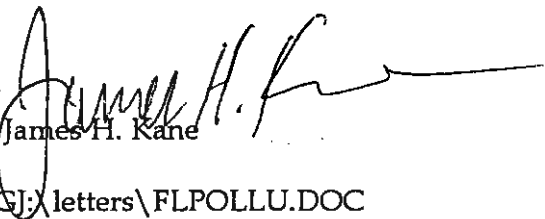
Dear Mr. Oven:

Please find enclosed on behalf of our client United States Gypsum Company the detailed information you requested in your letter dated August 18, 1994 to Thomas Felter of Duval County. The enclosed information lists an explanation of why the items in question are primarily for the purpose of pollution control.

We respectfully request that you review the enclosed information to determine that the items in question qualify for the assessment at salvage value pursuant to ss 193.621 (4), F.S..

Please call should you have any questions or need any additional information.
Very truly yours,

ARTHUR ANDERSEN LLP

By 
James H. Kane

JPGJ:\letters\FLPOLLU.DOC

Enclosure

cc: A. Thomas Felter, Duval County

UNITED STATES GYPSUM COMPANY
JACKSONVILLE, FLORIDA

POLLUTION CONTROL DEVICES

1. 1979 MODIFS TO STOCK THICKENING SYSTEM \$374,928

-THE STOCK THICKENING INCREASED THE EFFICIENCY OF THE SOLIDS REMOVAL FROM THE PROCESS RETURN WATER. REDUCED WATER POLLUTION POTENTIAL

2. 1992 REPLACEMENT TO PULSE JET DUST COLLECTOR AND ASSOCIATED MATERIALS \$297,734.

-ADDED DUST COLLECTION CAPABILITY TO BAG DUMPING PROCESS AND REMOVED AIRBORN FUGITIVE DUST IN OPERATION AREA.

3. MODIFY RM RECLAIM \$15,266

PERVIOUS ROCK RECLAIM PROCESS PRODUCED SIGNIFICANT DUST IN CRUSHING BECAUSE DRIED ROCK WAS CRUSHED. NEW RECLAIM CRUSHES ROCK BEFORE DRYING AND NO DUST IS PRODUCED.

THIS INFORMATION WAS OBTAIN PER CONVERSATION WITH MIKE HARPER, AN ENGINEER AT USG'S JACKSONVILLE PLANT.

J:\TAX\U\USG003\SALT\PROPERTY\LETTER\FLEPA.DOC



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 18, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: United States Gypsum Company

Dear Mr. Felter:

I have reviewed the information attached to Mr. James H. Kane's letter dated June 28, 1994, concerning the United States Gypsum plant in Jacksonville. Attached to the letter is a table that lists various components of the United States Gypsum facility showing costs. After reviewing the material submitted, it is my opinion that most of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the function of the Modifs. to Stock Thickening System (1979), Associate Materials (1992), and Modify RM Reclaim (1993). I need an explanation why the those items are primarily for the purpose of pollution control to be certified by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section

ARTHUR ANDERSEN

ARTHUR ANDERSEN & CO. SC

June 28, 1994

Mr. Thomas Felter
Office of the Property Appraiser
Duval County, Florida
Suite 270
231 East Forsyth Street
Jacksonville, Florida 32202

Arthur Andersen & Co.

33 West Monroe Street
Chicago IL 60603-5385

(312) 507-5800

Re: United States Gypsum Company
6825 Evergreen Ave.
Jacksonville, Florida 32208

Dear Mr. Felter:

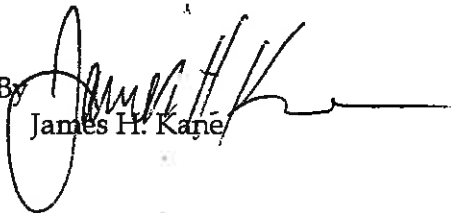
Please find enclosed on behalf of our client United States Gypsum Company the additional information as you requested in your letter dated May 31, 1994. This information is in regards to the pollution control devices at the above location.

1. Listing of pollution control assets original cost and year of acquisition (see Exhibit A)
2. Life Expectancy of pollution control equipment is a 25 years.
3. Letter of Certification from engineering department (see Exhibit B)

Please call should you have any questions or need any additional information

Very truly yours,

ARTHUR ANDERSEN & CO.

By 
James H. Kane

JPG j:\tax\u\usg00385\letters\flpol.doc

RECEIVED
JUN 30 1994

ERNIE MASTROIANNI
PROPERTY APPRAISER

UNITED STATES GYPSUM COMPANY

JACKSONVILLE, FLORIDA

POLLUTION CONTROL DEVICES

YEAR	DESCRIPTION	COST
*1979	HYDRASIEVE SCREENING FOR WASTE WATER	109,642
*1979	MODIFS. TO STOCK THICKENING SYSTEM	374,928
*1979	TO MEET POLL. STANDARDS 2 DUST COLLECTORS	116,201
1979	DUST COLLECTOR ON TEXTURE SYSTEM	6,300
*1981	3 PULSE JET TYPE DUST COLLECTORS AND EXHAUSTER FOR ROCK DRYER, RAYMOND MILL, KETTLES AND STORAGE BINS	119,045
1981	2 CONTINUOUS BAG-TYPE DUST COLLECTORS FOR STUCCO, ADDITIVES, HRA AND TAKE-OFF	233,940
1986	3 DUST COLLECTORS FOR ADDITIVES, END SAW AND DRY END IN BOARD PLANT	111,323
1987	2 DUST COLLECTORS FOR #3 AND #4 STUCCO BINS	23,442
1988	END SAW DUST COLLECTOR DIFFUSERS	14,365
1988	TEXTURE DUST COLLECTOR	14,158
*1989	DUST COLLECTOR FOR ROCK CRUSHER REPLACEMENT TO PULSE JET DUST COLLECTOR	117,001
1992	AND ASSOCIATE MATERIALS	297,734
1993	MODIFY RM RECLAIM	15,226
	TOTAL POLLUTION CONTROL DEVICES	<u>1,553,305</u>

*ESTIMATED YEAR OF ACQUISITION

RECEIVED
JUN 30 1994**EXHIBIT A****ERNIE MASTROIANNI**
PROPERTY APPRAISERJ:\TAX\U\USG00385\94PROP\FLPOL.XLS
6/28/94



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

January 5, 1995

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: Florida Power & Light - St. Johns River Power Park

Dear Mr. Felter:

On August 16, 1994, I sent you a letter concerning the above referenced facility discussing the eligibility of certain facilities for assessment as pollution control equipment. I have since received the attached FPL memorandum concerning equipment whose function was not readily apparent. I have reviewed the information included in Mr. W. F. Brannen's memo dated November 10, 1994. After reviewing the material submitted, it is my opinion that the following items are eligible for assessment at salvage value pursuant to ss 193.621(4), F.S.:

1. The ponds - all except the handrails.
2. The limestone conveyor system.
3. Car unloading structure.
4. Burner management system.
5. Pulverized coal firing system.
6. Bottom ash truck scale.
7. Fly ash disposal system truck scale.
8. Limestone storage area foundation
9. Cooling tower - all except lighting system and handrails.
10. Absorber tower elevators
11. Emergency diesel system and 6.9 kV power distribution system.

The exceptions noted above and the fire protection systems for the limestone preparation system, the absorber tower and vacuum filter systems do not reduce, control or eliminate water pollution and are not eligible for assessment under the aforementioned statute.

If you have any questions on this matter, please contact me at (904) 487-0472.

Page 2
1/5/95

Sincerely,

Hamilton S. Owen

Hamilton S. Owen, P.E.
Administrator, Siting
Coordination Section

Attach:

cc: Peter Cunningham



DEC 20 1994

Inter-Office Correspondence

SITING COORDINATION

To: Jim Pence

Date: November 10, 1994

From:

Bkoopungli by
W. F. Brannen *W. F. Brannen*

Department: ETS/JB

Subject: **St. Johns River Power Park Pollution Control Facilities**
Ad Valorem Tax Exemption
File: GPR-528

At your request, I have reviewed the attached August 16, 1994 letter from Mr. Oven (DEP) to Mr. Felter (Duval County) concerning the subject tax related information that was provided by FPL to Duval County. Following is my response to Mr. Oven's comments.

1. **DEP Comment:** The list of pollution control equipment was not provided by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C. (formerly 17-8).

Response: The subject Florida P.E. certification was provided to Duval County as part of the original FPL submittal. Please find attached an extra copy of the certification, for your subsequent submittal to the DEP.

2. **DEP Comment:** Provide an explanation of why the following equipment is primarily for the purpose of pollution control.

Response: Following is an explanation concerning each item noted in the DEP's comment. However, before explaining each item in detail, I would like to point out that many of the items noted by the DEP are parts or components of integrated pollution control systems. In other words, these components are integral parts of a given pollution control system and, thus, should not be considered or evaluated as stand alone equipment or devices. These are components which would not be present without the corresponding pollution control system being present. Also, in most instances these components are required for access for system inspection and maintenance, system protection and/or for worker safety. Proper inspection and maintenance enhances system reliability. Some of these components also serve to satisfy applicable OSHA (Occupational Safety and Health Administration) and fire protection (e.g. National Fire Protection Association) codes.

Mr. Jim Pence
November 10, 1994
Page 2 of 5

Item 1: Ponds - Justify ladders, catwalks and handrails

Response: These items are an integral part of the industrial wastewater treatment system at the plant. Specifically, the subject items are located at the presedimentation basins which process wastewater from the flue gas desulfurization system. The ladders, catwalks and handrails provide access to the basin and associated equipment (e.g. pumps) for inspection, service and maintenance purposes in order to ensure the proper functioning and reliability of the system. The handrails are provided for safety purposes.

Item 2: Conveyor System

Response: The conveyor system is associated with the movement of coal, limestone and gypsum residue within the plant via conveyor. Pollution control credit was only taken for the limestone component of this system. The limestone conveyors are belt conveyors which move the limestone on-site for subsequent use in the flue gas desulfurization (FGD) system for SO₂ removal purposes. Limestone is an essential component of the SO₂ removal process. Specifically, a limestone slurry (i.e. crushed limestone/water mixture) is sprayed into the flue gas and the SO₂ migrates from the flue gas to the slurry. Once in the slurry, the SO₂ is converted by a series of chemical reactions with the limestone and oxygen to calcium sulfate (gypsum).

Item 3: Car Unloading Structure - Justify all except Drainage System, HVAC, Hopper, and Vacuum Cleaning System

Response: The function of this system, and its associated components, is to unload the limestone from rail cars. The system boundaries extend from the car dumping hopper to the limestone unloading conveyor. This system is an integral part of the FGD system, which is discussed in the response to item 2, and is solely used to provide limestone for SO₂ removal purposes.

Item 4: Burner Management System

Response: See response to item 5.

Item 5: Pulverized Coal Firing System

Response: This system consists of the low NOx burners which control NOx emissions from the plant. Each Unit (i.e. Unit 1 & Unit 2) has 28 controlled flow, split flame low NOx burners. The burners are arranged in four horizontal rows of four burners on the front wall and three horizontal rows of four burners on the furnace rear wall. Each burner is equipped with a dual air register, coal ejector with split flame nozzle, an adjustable inner sleeve, an adjustable air sleeve damper and an air atomized light-oil ignitor.

A pulverized coal-primary air mixture is introduced tangentially in the annulus between the inner and outer sleeves of the coal injector. A spiral motion is imparted to the mixture which is then directed toward the coal injector's nozzle. The coal nozzle is designed so that coal flow is split four dense streams leaving the nozzle. These streams form flames which are oxygen deficient in the region near the burner throat which results in reduced NOx emissions.

The burner management system (referenced in item 4) monitors and controls the operation of the controlled flow, split flame low NOx burners.

Item 6: Bottom Ash Removal System - Justify Truck Scale

Response: Dewatered bottom ash is removed from the plant site by rear dump trucks and rail cars for disposal. The bottom ash dewatering bins discharge the ash onto a belt conveyor. The belt conveyor transports the collected ash to the load out area located directly over the rail tracks. A combination truck/track scale is provided to monitor the fill rate of the vehicle as it is being loaded out. The scale controls the feed of the ash during the load out operation to prevent over-filling.

Item 7: Fly Ash Disposal System - Justify Truck Scale

Response: Fly ash is transported to two fly ash load out silos which are located directly above a combination truck road/rail track access. Each fly ash load out silo is designed to load either rear dump or tank trucks and/or rail cars. An electronic truck/track scale is provided to monitor the loading operation to prevent over-filling.

Item 8: Lime Storage Area - Justify Foundation

Response: The foundation for the limestone storage area actually represents the concrete lined perimeter ditch which surrounds the limestone storage area. This ditch captures stormwater runoff from the storage area for subsequent treatment in the plant's industrial wastewater treatment system.

Item 9: Limestone Preparation System - Justify Fire Protection System

Response: The fire protection system is provided for the discharge of fire protection water to control and extinguish fires in combustible or flammable materials or to protect equipment and structures from heat damage. The fire protection system was designed and installed in accordance with applicable NFPA standards.

The fire protection system provides fire protection for the ball mill and its associated equipment. The ball mills function is to grind the limestone so that it can mixed with water to form a slurry for subsequent removal of SO₂ in the flue gas. See response to item 2 for further details of the FGD system.

Item 10: Absorber Tower System - Justify Elevators and Fire Protection System

Response: The absorber tower is an integral part of the FGD system and is the location where the limestone slurry comes in contact with the flue gas for SO₂ removal purposes. The elevators are standard components of an absorber tower and provide worker access for necessary inspection, service and maintenance of the tower, in order to ensure the proper functioning and reliability of the tower. The fire protection system provides fire protection water to the absorber tower system. See the first paragraph of the response to item 9 for further details of the system's purpose.

Item 11: First/Second Stage Vacuum Filter System - Justify Fire Protection System

Response: The subject vacuum filter system is used to dewater the gypsum which is produced by the FGD system. The fire protection system provides fire protection for this pollution control equipment. See the first paragraph of the response to item 9 for further discussion of the system's purpose.

Mr. Jim Pence
November 10, 1994
Page 5 of 5

Item 12: Cooling Tower - Justify Lighting System, Stairs, Ladders, Catwalks and handrails.

Response: The subject lighting system is required by the Federal Aviation Agency (FAA) for safety purposes. The stairs, catwalks, ladders and handrails are required for safe access to the tower for inspection, service and maintenance purposes, in order to ensure the proper functioning and reliability of the cooling tower. These items are standard components of a cooling tower.

Item 13: Justify - Emergency Diesel Engine, Emergency Diesel Compressed Air System, Emergency Generator, Emergency Diesel Fuel System, Emergency Diesel Cooling System and 6.9kV Power Distribution System.

Response: In the case of power loss, the aforementioned emergency systems provide for the safe emergency shutdown of the FGD systems at the plant, thereby avoiding potential damage to the system. These systems are therefore an essential component of the FGD system.

The 6.9 kV distribution system provides power to the FGD system and the Electrostatic Precipitators and thus is necessary for the operation of these pollution control systems.

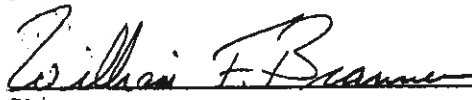
bcc

Dick Engstrom	(ACP/JB)
Rich Piper	(JEN/GB)
Tom Nicholson	(JLM/GB)
Peter Cunningham	(HBG&S)

This is to certify that, to the best of my knowledge and belief, the listed facilities/systems¹ at the St. Johns River Power Park are primarily used to provide the following pollution control functions:

1. Air emissions control*
2. Industrial wastewater collection and treatment* (excludes domestic sewerage)
3. Thermal discharge control
4. Noise abatement/suppression

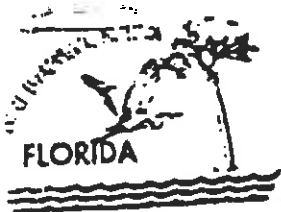
* Includes ash removal, collection and handling


Signature: _____

Name: William F. Brannen
Florida Power & Light Company
Florida Registration No. 0031060

Date: 7/11/94

¹ FPL memo (ACP-JB-94-0701) of July 8, 1994 from R.F. Engstrom to J.L. Pence.



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 16, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: FPL - St. Johns River Power Park

Dear Mr. Felter:

I have reviewed the information attached to Mr. J. L. Spence's memo dated July 8, 1994, concerning the St. Johns River Power Park (SJRPP). Attached to the memo are tables that list various components of the SJRPP facility showing costs. After reviewing the material submitted, it is my opinion that most of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the actual equipment and the equipment's function. A second, technical difficulty is that the list was not provided by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C., (formerly 17-8).

I need an explanation why the following equipment is primarily for the purpose of pollution control:

1. Ponds - Justify Ladders, Catwalks, & Handrails.
2. Conveyor System
3. Car unloading Structure - Justify all except Drainage System, HVAC, Hopper, and Vacuum Cleaning system.
4. Burner Management System.
5. Pulverized Coal Firing System.
6. Bottom Ash Removal System - Justify Truck Scale.
7. Fly Ash Disposal System - Justify truck Scale.
8. Lime Storage Area - Justify Foundation.

"Protect, Conserve and Manage Florida's Environment and Natural Resources"

Printed on recycled paper.

SEP 02 '94 03:38PM HOPPING BOYD GREEN & SAMS

9. Limestone Preparation System - Justify Fire Protection System.

10. Absorber Tower System - Justify Elevators and Fire Protection Systems.

11. First/Second Vac. Filter system - Justify Fire Protection System.

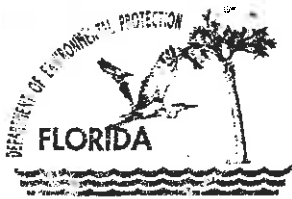
12. Cooling Tower - Justify Lighting System, stairs, ladders, catwalks, and handrails.

13. Justify - Emergency Diesel Engine, Emergency Diesel Compressed Air System, Emergency Generator, Emergency Diesel Fuel system, Emergency Diesel Cooling System, and 6.9 kV Power distribution System.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

August 16, 1994

Mr. A. Thomas Felter, Supervisor
Tangible Personal Property
Duval County Property Appraisers Office
231 East Forsyth Street, Suite 270
Jacksonville, Florida 32202

Re: FPL - St. Johns River Power Park

Dear Mr. Felter:

I have reviewed the information attached to Mr. J. L. Spence's memo dated July 8, 1994, concerning the St. Johns River Power Park (SJRPP). Attached to the memo are tables that list various components of the SJRPP facility showing costs. After reviewing the material submitted, it is my opinion that most of the listed equipment is eligible for assessment at salvage value pursuant to ss 193.621(4), F.S., however there is insufficient detail describing the actual equipment and the equipment's function. A second, technical difficulty is that the list was not provided by an engineer registered in the State of Florida as required by Chapter 62-8, F.A.C., (formerly 17-8).

I need an explanation why the following equipment is primarily for the purpose of pollution control:

1. Ponds - Justify Ladders, Catwalks, & Handrails.
2. Conveyor System
3. Car unloading Structure - Justify all except Drainage System, HVAC, Hopper, and Vacuum Cleaning system.
4. Burner Management System.
5. Pulverized Coal Firing System.
6. Bottom Ash Removal System - Justify Truck Scale.
7. Fly Ash Disposal System - Justify truck Scale.
8. Lime Storage Area - Justify Foundation.

9. Limestone Preparation System - Justify Fire Protection System.

10. Absorber Tower System - Justify Elevators and Fire Protection Systems.

11. First/Second Vac. Filter system - Justify Fire Protection System.

12. Cooling Tower - Justify Lighting System, stairs, ladders, catwalks, and handrails.

13. Justify - Emergency Diesel Engine, Emergency Diesel Compressed Air System, Emergency Generator, Emergency Diesel Fuel system, Emergency Diesel Cooling System, and 6.9 kV Power distribution System.

If you have any questions on this matter, please contact me at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section



Inter-Office Correspondence

TO:	J. L. Pence	DATE:	July 8, 1994
FROM:	Power Plant Accounting	LOCATION:	ACP-JB-94-0701
SUBJECT:	POLLUTION CONTROL FACILITIES - SJRPP	COPIES TO:	F. A. Cunningham F. V. Isabella

Per your request, enclosed are revised cost schedules for St. Johns River Power Park (SJRPP) representing FPL's 20% investment in tangible personal property related to pollution control equipment as of 12/31/93. Included are the following schedules:

- A. Pollution Control Equipment Investment Summary by Category
- B. Pollution Control Equipment Investment Detail by System and Category
- C. Pollution Control Equipment Investment Detail by System, Retirement Unit and Category

If you require any additional information, please advise.

A handwritten signature in black ink, appearing to read "Engstrom", written over a horizontal line.

R. F. Engstrom
Supervisor
Power Plant Accounting

RFE:maj
Enclosures

FLORIDA POWER & LIGHT CO.
ST. JOHNS RIVER POWER PARK - TANGIBLE PERSONAL PROPERTY
Pollution Control Equipment and Facility Investment as of 12/31/93

<u>Category</u>	<u>TANGIBLE PERSONAL</u>
Air Emissions	\$72,161,321.39
Wastewater	\$10,728,807.27
Cooling	\$11,289,724.46
Spill Containment	\$0.00
Noise	<u>\$7,678.76</u>
Total **	<u>\$94,187,531.88</u>

** NOTE: TOTALS REPRESENT FPL 20% INVESTMENT

SYSTEM DESCRIPTION	POLLUTION EQUIPMENT CATEGORIES					TOTAL
	AIR	COOLING	WASTEWATER	SPILL CONTAINMENT	NOISE	
PONDS (NOT COOLING) - EQUIPMENT ONLY			\$385,528.29			\$385,528.29
SOLID WASTE HANDLING BLDG - EQUIPMENT ONLY	\$8,568.18					\$8,568.18
WASTE WATER TREATMENT SYSTEM - EQUIPMENT ONLY			\$4,316,864.98			\$4,316,864.98
MAIN STEAM PIPING					\$7,678.76	\$7,678.76
BOILER DUCTS	\$5,436,991.76					\$5,436,991.76
STACK			\$6,152.60			\$6,152.60
SHIP UNLOADER STRUCTURE (COAL)	\$184,012.88					\$184,012.88
TRAVELING STACKER SYSTEM	\$26,356.96					\$26,356.96
TRAVELING RECLAIMER SYSTEM	\$23,271.26					\$23,271.26
CONVEYOR SYSTEM (9.9% AIR)	\$1,416,030.47		\$182,928.51			\$1,598,958.98
CAR UNLOADING STRUCTURE AND EQUIPMENT (10% AIR)	\$341,762.81		\$44,625.33			\$386,418.14
COAL STORAGE AREA			\$985,031.12			\$985,031.12
DUST CONTROL SYSTEM	\$536,230.77					\$536,230.77
COAL HANDLING BUILDING	\$25,270.63					\$25,270.63
BURNER MANAGEMENT SYSTEM	\$1,136,791.31					\$1,136,791.31
PULVERIZED COAL FIRING SYSTEM	\$468,497.22					\$468,497.22
BOTTOM ASH SLUDGE SYSTEM			\$1,019,599.81			\$1,019,599.81
BOTTOM ASH WATER SYSTEM			\$2,277,065.60			\$2,277,065.60
BOTTOM ASH REMOVAL SYSTEM			\$1,511,011.03			\$1,511,011.03
FLY ASH DISPOSAL SYSTEM	\$4,530,005.64					\$4,530,005.64
PRECIPITATOR/ASH COLLECTION SYSTEM	\$18,287,827.76					\$18,287,827.76
LIME STORAGE AREA	\$103,684.25					\$103,684.25

**FLORIDA POWER & LIGHT CO.
ST. JOHNS RIVER POWER PARK - TANGIBLE PERSONAL PROPERTY
POLLUTION CONTROL EQUIPMENT INVESTMENT AS OF 12/31/93**

SURSUM3.XLS

SYSTEM DESCRIPTION	POLLUTION EQUIPMENT CATEGORIES					TOTAL
	AIR	COOLING	WASTEWATER	SPILL CONTAINMENT	NOISE	
LIMESTONE PREPARATION SYSTEM	\$2,388,657.03					\$2,388,657.03
LIMESTONE REAGENT HANDLING SYSTEM	\$1,460,914.51					\$1,460,914.51
WELL WATER SUPPLY SYSTEM	\$1,645,771.80					\$1,645,771.80
ABSORBER TOWER REAGENT FEED SYSTEM	\$4,119,384.97					\$4,119,384.97
ABSORBER TOWER SYSTEM	\$15,254,075.83					\$15,254,075.83
HYDROCLONE FEED SYSTEM	\$1,326,480.64					\$1,326,480.64
ABSORBER TOWER WASTE TRANSFER SYSTEM	\$916,062.41					\$916,062.41
SECOND STAGE WASTE DEWATERING SYSTEM	\$985,021.44					\$985,021.44
VACUUM FILTER FEED SYSTEM	\$374,129.10					\$374,129.10
FIRST/SECOND STAGE VAC. FILTER SYSTEM	\$2,443,717.70					\$2,443,717.70
FILTRATE RESLURRY SYSTEM	\$458,269.48					\$458,269.48
FILTRATE RETURN TO ABSORBER SYSTEM	\$726,999.15					\$726,999.15
FLUE GAS REHEATER SYSTEM	\$2,524,080.93					\$2,524,080.93
AIR QUALITY CONTROL SYSTEM	\$1,845,748.24					\$1,845,748.24
COOLING TOWER		\$9,324,606.54				\$9,324,606.54
COOLING TOWER MAKE-UP SYSTEM		\$939,440.23				\$939,440.23
COOLING TOWER BLOWDOWN SYSTEM		\$1,025,677.69				\$1,025,677.69
GENERATOR BUS STRUCTURAL SUPPORT SYSTEM	\$15,043.75					\$15,043.75
EMERGENCY (BLACK START) DIESEL ENGINE (33.1%)	\$53,117.99					\$53,117.99
EMERGENCY DIESEL COMPRESSED AIR SYSTEM (33.3%)	\$5,596.40					\$5,596.40
EMERGENCY (BLACK START) GENERATOR (37.8%)	\$83,374.54					\$83,374.54
EMERGENCY DIESEL FUEL SYSTEM (33%)	\$7,378.23					\$7,378.23

FLORIDA POWER & LIGHT CO.
ST. JOHNS RIVER POWER PARK - TANGIBLE PERSONAL PROPERTY
POLLUTION CONTROL EQUIPMENT INVESTMENT AS OF 12/31/03

CLIPBOARD

SYSTEM DESCRIPTION	POLLUTION EQUIPMENT CATEGORIES					TOTAL
	AIR	COOLING	WASTEWATER	SPILL CONTAINMENT	NOISE	
EMERGENCY DIESEL COOLING SYSTEM (33%)	\$2,292.65					\$2,292.65
6.9KV POWER DISTRIBUTION SYSTEM (58.3%)	\$2,999,872.70					\$2,999,872.70
TOTAL FOR SURPP	\$72,161,321.39	\$11,289,724.46	\$10,728,807.27		\$7,678.76	\$94,167,531.88