



Jeb Bush
Governor

Department of Environmental Protection

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

David B. Struhs
Secretary

January 16, 2002

Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
255 North Wilson Avenue
Bartow, Florida 33830-3901

Re: Cargill Fertilizer, Inc., Bartow Phosphate Fertilizer Plant

Dear Mr. Barnes:

I have reviewed the list of equipment for Cargill Fertilizer for the Bartow Phosphate Fertilizer Plant as attached to your FAX of January 15, 2002. The equipment on the list as certified by Chuck Burns, P.E. appears to be eligible for assessment as pollution control equipment pursuant to section 193.621, Florida Statutes.

If I can be of further assistance, please contact me at Suncom 277-0472.

Sincerely,

Hamilton S. Owen

Hamilton S. Owen, P.E.

**Louis Berger & Associates, Inc.**811 South Orlando Ave., Suite E, Winter Park, FL 32789
Tel 407.644.8231 • Fax 407.644.6457

ENGINEERS • PLANNERS • SCIENTISTS • ECONOMISTS • ARCHAEOLOGISTS

Certification of Pollution Control Equipment for the Bartow Phosphate Fertilizer Plant in Polk County, Florida

Based on the information provided by the Bartow Phosphate Fertilizer Plant regarding processes, equipment, operations, and environmental pollution permits at the Polk County Complex, I Chuck Burns, P.E., certify that the attached list of pollution control devices are used for various of forms abatement or elimination of pollution, including air, water and hazardous waste.

This certification is made in support of a certification application for pollution control equipment that qualifies under Florida guidelines (Fla. Stat. ch. 193.621) for pollution control, a "Return of Pollution Control Devices for Ad Valorem Tax Purposes". The attached designation of pollution control equipment identifies any machinery, equipment and facilities whose purpose could be reasonably ascertained to be for the treatment of industrial wastes which are not productive assets and/or represent increased operating expenses to the owners without financial return.

Dated: 10/25/01Chuck Burns, P.E.
Florida License #PE 0042198

Waiting for
P.E. Response
on a letter from
Twp. then to
Back for Final
Recommendation
All Sq. 2/16

CARGILL FERTILIZER, INC.
3200 Highway 60 West; Bartow
Polk County, Florida
Pollution Control Additions - 2001 Tax Year

<u>ASSET DESCRIPTION</u>	<u>POLLUTION CONTROL TYPE</u>	<u>POLLUTION CONTROL PURPOSE</u>	<u>YR</u>	<u>COST</u>
#1 EVAPORATOR MODIFICATION	Air - Evaporators	Equipment to reduce particulate emissions	1998	132,595
#4 DAP SCRUBBER MECHANICAL SUPPORT	Air - Scrubbers	Equipment to reduce particulate emissions	1999	294,383
#5 EVAPORATOR PIPING MODIFICATIONS	Air - Evaporators	Equipment to reduce particulate emissions	1999	272,808
#2 WASTE HEAT BOILER @ #5 SAP	Air - Filters	Equipment to reduce particulate emissions	1999	366,377
DRYING TOWER MIST ELIMINATORS @ #6 SAP	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	75,150
ELEC. / INSTRUMENTATION - #5 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1999	120,865
EVAPORATOR - BAROMETRIC CONDENSER	Air - Evaporators	Equipment to reduce particulate emissions	1999	39,153
EVAPORATOR - BAROMETRIC CONDENSER DOWNLEG	Air - Evaporators	Equipment to reduce particulate emissions	1999	71,025
EVAPORATOR - BAROMETRIC CONDENSER DUCTING	Air - Evaporators	Equipment to reduce particulate emissions	1999	27,536
EVAPORATOR - CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1999	23,867
EVAPORATOR - CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1999	147,887
EVAPORATOR - FSA CIRCULATING SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1999	20,944
EVAPORATOR - FSA RECOVERY	Air - Evaporators	Equipment to reduce particulate emissions	1999	17,649
EVAPORATOR - INSTRUMENTATION	Air - Evaporators	Equipment to reduce particulate emissions	1999	580,531
EVAPORATOR - OFFSET PIPING FSA	Air - Evaporators	Equipment to reduce particulate emissions	1999	795,770
EVAPORATOR - STEAM EJECTOR	Air - Evaporators	Equipment to reduce particulate emissions	1999	26,340
EVAPORATOR - VAPOR VESSEL	Air - Evaporators	Equipment to reduce particulate emissions	1999	125,191
EVAPORATOR - VESSEL DUCTING	Air - Evaporators	Equipment to reduce particulate emissions	1999	84,864
EVAPORATOR - VESSEL LINER	Air - Evaporators	Equipment to reduce particulate emissions	1999	120,885
EVAPORATOR - VESSEL MODIFICATIONS	Air - Evaporators	Equipment to reduce particulate emissions	1999	100,374
FSA SYSTEM FOR #5 EVAPORATOR			1999	113,884
HEAT EXCHANGER			1999	325,301
MRS 1ST STAGE TROUGHS @ #6 S/A	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	77,102
MRS INSTRUMENTATION FOR SPENT ACID RECOVERY	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	46,550
LUMP SCREEN FOR #5 EVAPORATOR			1999	13,748
NEUTRALIZATION SYSTEM - WASTEWATER	Wastewater		1999	118,836
REV. & DRYER SCRUBBER AT #4 DAP	Air - Scrubbers	Equipment to reduce particulate emissions	1999	23,180
SW WASTE WATER PLT MODIFICATION	Wastewater		1999	36,033
RUBBER LINED PIPING	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1999	19,405
RELINED EVAPORATOR FLS COOLER	Air - Evaporators	Equipment to reduce particulate emissions	1998	119,219
FUME SCRUBBER	Air - Scrubbers	Equipment to reduce particulate emissions	1998	100,270

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FAN FOR PIA TANK FUME SCRUBBER	Air - Scrubbers	Equipment to reduce particulate emissions	1999	16,854
HRE TOP HAT MIST ELIMINATORS	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	35,890
EVAPORATOR FSA RECOVERY SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1999	94,578
# 5 FILTER VACUUM PUMP	Air - Filters	Equipment to reduce particulate emissions	1999	29,639
CONTROL SYSTEM - SULFUR FLOW TO PONDS	Water - Containment		1999	15,000
EVAPORATOR MODIFICATION	Air - Evaporators	Equipment to reduce particulate emissions	1999	121,308
REV. & DRYER SCRUBBER AT # 4 DAP	Air - Scrubbers	Equipment to reduce particulate emissions	1999	32,798
SECONDARY CONTAINMENT TANK (33B)	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	120,586
SECONDARY CONTAINMENT TANK (33A)	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	127,000
RUBBER LINING # 3 EVAP.	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	74,669
HEAT EXCHANGER ON # 4 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1997	34,298
SUMP PUMPS 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	25,081
HDPE LINER 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	107,014
PIPING - 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	110,350
# 3 FILTER INSTRUMENTATION	Air - Filters	Equipment to reduce particulate emissions	1997	401,391
# 3 FILTER SWITCHGEAR / WIRING	Air - Filters	Equipment to reduce particulate emissions	1997	852,281
# 3 FILTRATE PUMP	Air - Filters	Equipment to reduce particulate emissions	1997	62,944
# 4 FILTER ACCESS STAIRS / PLAT	Air - Filters	Equipment to reduce particulate emissions	1997	24,395
RUBBER LINING 30A PHOS. ACID TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	175,581
RUBBER LINING FLASH COOLER	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	37,465
# 3 FILTER & FILTER PANS	Air - Filters	Equipment to reduce particulate emissions	1996	318,948
FUME HOOD	Air - Fume Hood	Equipment to reduce particulate emissions	1996	78,000
RUBBER LINED PIPE	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1996	51,487

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ACID HANDLING - 33AB TO AD EVAP	Air - Evaporators	Equipment to reduce particulate emissions	1996	369,183
ACID HANDLING - 33AB TO #1/7 EVAP	Air - Evaporators	Equipment to reduce particulate emissions	1995	243,170
FSA RECOVERY ON # 1/2 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1996	408,184
FSA RECOVERY ON # 3/4 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1996	290,174
FSA RECOVERY & UPGRADE # 5 EVAP.	Air - Evaporators	Equipment to reduce particulate emissions	1999	293,194
RUBBERLINED PIPING / VALVES	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1996	167,000
MIST ELIMINATORS FINAL / DRY TWR	Air - Mist Eliminators	Equipment to reduce particulate emissions	1996	175,000
UPGRADE DRYING TOWER MIST ELM.	Air - Mist Eliminators	Equipment to reduce particulate emissions	1996	84,271
#3 FILTER - RUBBER LINED PIPE	Air - Filters	Equipment to reduce particulate emissions	1996	200,712
#3 FILTER - RUBBER LINE	Air - Filters	Equipment to reduce particulate emissions	1996	455,323
#3 FILTER ASSEMBLY	Air - Filters	Equipment to reduce particulate emissions	1996	20,160
#3 FILTER - OFFSITE SS PIPING	Air - Filters	Equipment to reduce particulate emissions	1996	83,338
#3 FILTER - OFFSITE VALVES	Air - Filters	Equipment to reduce particulate emissions	1996	207,861
#3 FILTER - SS PIPE	Air - Filters	Equipment to reduce particulate emissions	1996	51,442
#3 FILTER - VALVES	Air - Filters	Equipment to reduce particulate emissions	1996	48,002
#3 FILTER FEED BOXES	Air - Filters	Equipment to reduce particulate emissions	1996	31,900
#3 FILTER HOSES, VACUUM, TILTAR	Air - Filters	Equipment to reduce particulate emissions	1996	44,243
#3 FILTER SUPPORT	Air - Filters	Equipment to reduce particulate emissions	1996	43,890
#4 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1996	60,000
ACID HANDLING - CLARIFIER TO 33A	Air - Evaporators	Equipment to reduce particulate emissions	1996	428,182
RUBBER LINE FLASH COOLER	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping	1996	87,676
#4 DAP COOLER SCRUBBER MODIFY	Air - Scrubbers	Equipment to reduce particulate emissions	1995	57,703
RELINE 8333A PHOS ACID TANK #5 PIA	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping	1995	178,605

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1 - 4 EVAPORATION DRAIN SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1995	48,831
HEAT EXCHANGER 1 - 4 EVAPORATORS	Air - Evaporators	Equipment to reduce particulate emissions	1995	19,730
RELINE # 7 EVAPORATORS	Air - Evaporators	Equipment to reduce particulate emissions	1995	91,800
RELINE # 6 EVAPORATORS	Air - Evaporators	Equipment to reduce particulate emissions	1995	88,887
# 4 P/A FILTER FEED PUMP	Air - Filters	Equipment to reduce particulate emissions	1995	74,543
EVAPORATOR FEED SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1998	217,463
RELINE 54-4424 TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	156,277
RUBBER LINE 5301A TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	183,761
RUBBER LINE 5301C TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	113,036
FULF SECONDARY CONTAINER	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	12,718
DAP TOWER CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	50,176
RELINE 81D TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	110,251
EVAPORATOR PIPING	Air - Evaporators	Equipment to reduce particulate emissions	1994	18,404
PA # 5 FUME DUCT	Air - Fume Duct	Equipment to reduce particulate emissions	1994	20,560
MONITORING EQ. # 2 SPILLWAY	Water - Monitor	Equipment to monitor wastewater spills	1994	12,180
RELINE 810 TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	9,700
# 5 PA FILTER FUME HOOD	Air - Fume Hood	Equipment to reduce particulate emissions	1994	29,853
A-1 EVAPORATOR CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1994	95,946
EVAPORATOR FLASH CHAMBER TRANSMITTER	Air - Evaporators	Equipment to reduce particulate emissions	1994	23,284
1 VAPORATOR MECHANICAL SEAL	Air - Evaporators	Equipment to reduce particulate emissions	1994	156,459
1 VAPORATOR STEAM CONTROL VALVE	Air - Evaporators	Equipment to reduce particulate emissions	1994	41,213
1 VAPORATORS 5-7 DOWNLEGS	Air - Evaporators	Equipment to reduce particulate emissions	1994	106,767
GRILL AIR OUT AERATOR	Wastewater		1994	5,565

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PA # 5 C-EVAPORATOR RELINING	Air - Evaporators	Equipment to reduce particulate emissions	1994	\$0.027
PA # 5 FILTER MOIST	Air - Filters	Equipment to reduce particulate emissions	1994	21.066
PA# PONDWATER R-1 CONTROL LOOP	Water - Wastewater		1994	14,554
PA # 5 CONTROL VALVE #3 FILTRATE	Air - Evaporators	Equipment to reduce particulate emissions	1994	19,448
PA #6 EVAPORATOR SYSTEM VALVES	Air - Evaporators	Equipment to reduce particulate emissions	1994	\$4,514
POND WATER RETURN LINE	Wastewater		1994	26,858
RELINING 8333 PNDOS. ACID TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	180,500
SIA EMISSIONS ANALYZER	Air - Emissions	Equipment to monitor / analyze particulate emissions	1994	67,188
SULFURIC EVAPORATOR FLOWMETER	Air - Evaporators	Equipment to reduce particulate emissions.	1994	13,821
POLLUTION CONTROL EQUIPMENT TOTALS				13,602,317

**Louis Berger & Associates, Inc.**811 South Orlando Ave., Suite E, Winter Park, FL 32789
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31-004825
A MEMBER OF THE BERGER GROUP**Certification of Pollution Control Equipment for the Bartow Phosphate Fertilizer Plant in Polk County, Florida**

Based on the information provided by the Bartow Phosphate Fertilizer Plant regarding processes, equipment, operations, and environmental pollution permits at the Polk County Complex, I Chuck Burns, P.E., certify that the attached list of pollution control devices are used for various of forms abatement or elimination of pollution, including air, water and hazardous waste.

This certification is made in support of a certification application for pollution control equipment that qualifies under Florida guidelines (Fla. Stat. ch. 193.621) for pollution control, a "Return of Pollution Control Devices for Ad Valorem Tax Purposes". The attached designation of pollution control equipment identifies any machinery, equipment and facilities whose purpose could be reasonably ascertained to be for the treatment of industrial wastes which are not productive assets and/or represent increased operating expenses to the owners without financial return.

Dated: 10/25/01Chuck Burns, P.E.
Florida License #PE 0042198

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Bartow for Final
Determination
At 10/25/01

CARGILL FERTILIZER, INC.

3200 Highway 60 West, Bartow

Polk County, Florida

Pollution Control Additions - 2001 Tax Year

ASSET DESCRIPTION	POLLUTION CONTROL TYPE	POLLUTION CONTROL PURPOSE	YR	COST
#1 EVAPORATOR MODIFICATION	Air - Evaporators	Equipment to reduce particulate emissions	1998	132,595
#4 DAP SCRUBBER MECHANICAL SUPPORT	Air - Scrubbers	Equipment to reduce particulate emissions	1999	294,363
#5 EVAPORATOR PIPING MODIFICATIONS	Air - Evaporators	Equipment to reduce particulate emissions	1999	272,808
#2 WASTE HEAT BOILER @ #5 SAP	Air - Filters	Equipment to reduce particulate emissions	1999	355,377
DRYING TOWER MIST ELIMINATORS @ #6 SAP	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	75,150
ELEC. / INSTRUMENTATION - #5 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1999	120,883
EVAPORATOR - BAROMETRIC CONDENSER	Air - Evaporators	Equipment to reduce particulate emissions	1999	39,153
EVAPORATOR - BAROMETRIC CONDENSER DOWNLEG	Air - Evaporators	Equipment to reduce particulate emissions	1999	77,025
EVAPORATOR - BAROMETRIC CONDENSER DUCTING	Air - Evaporators	Equipment to reduce particulate emissions	1999	37,535
EVAPORATOR - CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1999	23,857
EVAPORATOR - CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1999	147,897
EVAPORATOR - FSA CIRCULATING SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1999	20,844
EVAPORATOR - FSA RECOVERY	Air - Evaporators	Equipment to reduce particulate emissions	1999	17,548
EVAPORATOR - INSTRUMENTATION	Air - Evaporators	Equipment to reduce particulate emissions	1999	580,551
EVAPORATOR - OFFSET PIPING FSA	Air - Evaporators	Equipment to reduce particulate emissions	1999	795,770
EVAPORATOR - STEAM EJECTOR	Air - Evaporators	Equipment to reduce particulate emissions	1999	26,349
EVAPORATOR - VAPOR VESSEL	Air - Evaporators	Equipment to reduce particulate emissions	1999	125,191
EVAPORATOR - VESSEL DUCTING	Air - Evaporators	Equipment to reduce particulate emissions	1999	84,864
EVAPORATOR - VESSEL LINER	Air - Evaporators	Equipment to reduce particulate emissions	1999	120,885
EVAPORATOR - VESSEL MODIFICATIONS	Air - Evaporators	Equipment to reduce particulate emissions	1999	100,374
FSA SYSTEM FOR #5 EVAPORATOR			1999	113,884
HEAT EXCHANGER			1999	323,301
HRS 1ST STAGE TROUGH @ #4 SIA	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	77,102
HRS INSTRUMENTATION FOR SPENT ACID RECOVERY	Air - Mist Eliminators	Equipment to reduce particulate emissions	1999	46,550
LUMP SCREEN FOR #5 EVAPORATOR			1999	13,748
NEUTRALIZATION SYSTEM - WASTEWATER	Wastewater		1999	118,636
REV. & DRYER SCRUBBER AT #4 DAP	Air - Scrubbers	Equipment to reduce particulate emissions	1999	39,180
SW WASTE WATER PLT MODIFICATION	Wastewater		1999	36,933
RUBBER LINED PIPING	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1998	19,405
RELINED EVAPORATOR FLS COOLER	Air - Evaporators	Equipment to reduce particulate emissions	1998	119,219
FUME SCRUBBER	Air - Scrubbers	Equipment to reduce particulate emissions	1998	108,270

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FAN FOR P1A TANK FUME SCRUBBER	Air - Scrubbers	Equipment to reduce particulate emissions	1998	16,658
HRS TOP MAT MIST ELIMINATORS	Air - Mist Eliminators	Equipment to reduce particulate emissions	1998	55,090
EVAPORATOR FSA RECOVERY SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1999	94,870
# 5 FILTER VACUUM PUMP	Air - Filters	Equipment to reduce particulate emissions	1998	29,639
CONTROL SYSTEM - SULFUR FLOW TO PONDS	Water - Containment		1998	15,000
EVAPORATOR MODIFICATION	Air - Evaporators	Equipment to reduce particulate emissions	1998	121,306
REV. & DRYER SCRUBBER AT # 4 DAP	Air - Scrubbers	Equipment to reduce particulate emissions	1998	32,798
SECONDARY CONTAINMENT TANK (33B)	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	120,560
SECONDARY CONTAINMENT TANK (33A)	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	127,900
RUBBER LINING # 3 EVAP.	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	74,889
HEAT EXCHANGER ON # 4 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1997	34,298
SUMP PUMPS 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	25,081
HOPE LINER 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	107,014
PIPING - 2ND CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	110,368
# 3 FILTER INSTRUMENTATION	Air - Filters	Equipment to reduce particulate emissions	1997	401,381
# 3 FILTER SWITCHGEAR / WIRING	Air - Filters	Equipment to reduce particulate emissions	1997	852,201
# 3 FILTRATE PUMP	Air - Filters	Equipment to reduce particulate emissions	1997	62,541
# 4 FILTER ACCESS STAIRS / PLAT	Air - Filters	Equipment to reduce particulate emissions	1997	24,395
RUBBER LINING 30A PHOS. ACID TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1997	175,581
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FSA RECOVERY ON # 3/4 EVAPORATOR	Air - Evaporators	Equipment to reduce particulate emissions	1996	283,174
FSA RECOVERY & UPGRADE # 9 EVAP.	Air - Evaporators	Equipment to reduce particulate emissions	1999	253,194
RUBBERLINED PIPING / VALVES	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1996	167,000
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# 3 FILTER - OFFSITE SS PIPING	Air - Filters	Equipment to reduce particulate emissions	1996	83,338
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RELINE # 7 EVAPORATORS	Air - Evaporators	Equipment to reduce particulate emissions	1995	81,800
RELINE # 5 EVAPORATORS	Air - Evaporators	Equipment to reduce particulate emissions	1995	68,887
# 4 P/A FILTER FEED PUMP	Air - Filters	Equipment to reduce particulate emissions	1995	74,640
EVAPORATOR FEED SYSTEM	Air - Evaporators	Equipment to reduce particulate emissions	1995	227,483
RELINE 54-442A TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	156,277
RUBBER LINE 5301A TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	193,761
RUBBER LINE 5301C TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1995	113,036
FULF SECONDARY CONTAINER	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	12,718
DAP TOWER CONTAINMENT	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	50,176
RELINE 81D TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	110,251
EVAPORATOR PIPING	Air - Evaporators	Equipment to reduce particulate emissions	1994	18,404
PA # 5 FUME DUCT	Air - Fume Duct	Equipment to reduce particulate emissions	1994	20,860
MONITORING EQ. # 2 SPILLWAY	Water - Monitor	Equipment to monitor wastewater spills	1994	12,180
RELINE 81B TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	9,700
# 5 PA FILTER FUME HOOD	Air - Fume Hood	Equipment to reduce particulate emissions	1994	29,853
A-1 EVAPORATOR CIRCULATING PUMP	Air - Evaporators	Equipment to reduce particulate emissions	1994	95,946
EVAPORATOR FLASH CHAMBER TRANSMITTER	Air - Evaporators	Equipment to reduce particulate emissions	1994	23,254
EVAPORATOR MECHANICAL SEAL	Air - Evaporators	Equipment to reduce particulate emissions	1994	158,459
EVAPORATOR STEAM CONTROL VALVE	Air - Evaporators	Equipment to reduce particulate emissions	1994	41,214
EVAPORATORS S-7 DOWNLEGS	Air - Evaporators	Equipment to reduce particulate emissions	1994	106,387
UNIT A11 001 AERATOR	Wastewater		1994	5,565

CARGILL FERTILIZER, INC.
3200 Highway 60 West; Bartow
Polk County, Florida
Pollution Control Additions - 2001 Tax Year

<u>ASSET DESCRIPTION</u>	<u>POLLUTION CONTROL TYPE</u>	<u>POLLUTION CONTROL PURPOSE</u>	<u>YE</u>	<u>COST</u>
PIA #5 C-EVAPORATOR RELINING	Air - Evaporators	Equipment to reduce particulate emissions	1994	80,997
PIA #5 FILTER MOIST	Air - Filters	Equipment to reduce particulate emissions	1994	21,065
PA PONDWATER R-1 CONTROL LOOP	WMAW - Wastewater		1994	14,654
PA #5 CONTROL VALVE #3 FILTRATE	Air - Evaporators	Equipment to reduce particulate emissions	1994	18,445
PA #5 EVAPORATOR SYSTEM VALVES	Air - Evaporators	Equipment to reduce particulate emissions	1994	94,514
POND WATER RETURN LINE	Wastewater		1994	26,959
RELINE 8333 PHOS. ACID TANK	Water - Containment	Primary / secondary containment to control & collect spillage & leakage from process tanks and piping.	1994	180,309
SIA EMISSIONS ANALYZER	Air - Emissions	Equipment to monitor / analyze particulate emissions	1994	87,188
SULFURIC EVAPORATOR FLOWMETER	Air - Evaporators	Equipment to reduce particulate emissions	1994	13,931
POLLUTION CONTROL EQUIPMENT TOTALS				12,602,317