



Florida Department of Environmental Protection

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

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

June 26, 2007

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

Re: Smurfit-Stone Container, Inc.

Dear Mr. Haddock:

I have reviewed the material attached to your fax of June 25, 2007 concerning the above facility's pollution control devices.

The material list provided is not sufficient to demonstrate that all of the equipment listed is equipment that is "primarily for the purpose of pollution control". I cannot at this time determine which equipment is eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

Some items included on the equipment list may be eligible for assessment such as the #7 PWR and #5 PB Precipitators (Asset #85761 and #97652) and opacity monitors (Asset #86336-#8638).

Many of the items listed on the attached material list are clearly not pollution control equipment. For example, cooling towers are considered process equipment. Some of the equipment listed (Asset # 86035 – 86064) seems to be for dewatering purposes. Equipment used for the dewatering of industrial by-products is not considered to be "primarily for the purpose of pollution control".

It is my recommendation to return the package to Smurfit-Stone Container, Inc. with a request to reevaluate and submit a revised equipment list with more detailed equipment descriptions. Due to the complexity of the process, a schematic showing the locations of the equipment listed for assessment would also be beneficial.

Additionally, certification from a Professional Engineer is not included. In accordance with DEP Rule chapter 62-8, Florida Administrative Code, a current evaluation of their equipment by a registered Professional Engineer in the State of Florida must also be submitted.

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

Sincerely,

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