



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

February 11, 2009

Mr. Justin Edwards, C.F.E.
Putnam County Property Appraiser
Office Operations Supervisor
312 Oak Street
Palatka, Florida 32178-1920

Re: Edgar Minerals, Inc.
Pollution Control Devices

Dear Mr. Edwards:

In accordance with §193.621, Florida Statutes, if it becomes necessary for a manufacturing or industrial plant or installation "to install or construct a facility in order to eliminate or reduce industrial air or water pollution, those facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage".

I have reviewed the material attached to your letter of December 8, 2008 and additional information emailed to me on December 15 and December 17, 2008 regarding air pollution and wastewater control devices at Edgar Minerals, Inc. In my opinion, the items listed as Dust Collectors, Dust Control, Wastewater Compliance, and Power Sweeper (Old FAS #s 050089, 050387, 050487, 050422, and 050537) are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

If there are any questions on this determination, please contact me at (850) 245-2002.

Sincerely,

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