



# Georgia-Pacific Corporation

Georgia-Pacific Corporation  
c/o Tax Department  
133 Peachtree Street NE (30303)  
P.O. Box 105681  
Atlanta, GA 30348-5681  
Telephone (404) 652-2670

RECEIVED

DEC 05 2008

LARRY PRITCHETT

December 3, 2008

Mr. Justin Edwards, CFE  
Office Operations Supervisor  
Putnam County Property Appraiser  
P. O. Box 1920  
Palatka, FL 32178-1920

Re: Property Owner: Georgia-Pacific Corp.  
Acct. #: 821328  
Pulp & Paper Mill

Dear Justin,

Enclosed are the letters from the PE regarding the 2007 asset additions. They include the assets below that you had said you had granted the pollution control designation.

| Item      | Base Description                       | InService Date | Fin Cost     |
|-----------|----------------------------------------|----------------|--------------|
| 0045-8542 | PRIMARY CLARIFIER REPLACEMENT          | 01/01/2007     | \$85,384.81  |
| 0046-3222 | PRIMARY CLARIFIER SCREENING SYSTEM     | 07/31/2007     | \$186,635.47 |
| 0046-3225 | PRIMARY CLARIFIER WASTEWATER DIVERSION | 07/31/2007     | \$107,961.68 |

The letter also covers the two assets below that you said you still need the PE letter to submit to the DEP.

| Item      | Base Description                                 | InService Date | Fin Cost     |
|-----------|--------------------------------------------------|----------------|--------------|
| 0045-9485 | RECOVERY BOILER PRECIPITATOR CHLORIDE PURGE SYST | 09/15/2007     | \$23,000.00  |
| 0046-3218 | OXIDATION POND BERM REINFORCEMENT                | 09/01/2007     | \$106,734.50 |

I did not get anything from them regarding the asset addition below. And presume they did not believe it qualified after all.

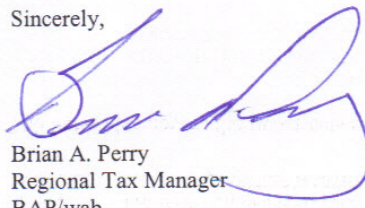
| Item      | Base Description                                 | InService Date | Fin Cost   |
|-----------|--------------------------------------------------|----------------|------------|
| 0045-7022 | OVERDUTIED SWITCHGEAR PHASE III - P B PRECIPATOR | 01/01/2007     | \$6,000.00 |

I am still waiting to get the letter regarding the below asset addition.

| Item      | Base Description               | InService Date | Fin Cost       |
|-----------|--------------------------------|----------------|----------------|
| 0046-3211 | BROWN STOCK WASHING & O2 DELIG | 01/01/2007     | \$3,266,609.39 |

Please give me a call if you have any questions.

Sincerely,

  
Brian A. Perry  
Regional Tax Manager  
BAP/wab

## **Pollution Control Equipment**

Environmental Regulatory Background: Georgia Pacific Industrial Wastewater Facility Permit FL0002763, issued by the Florida Department of Environmental Protection – is issued under the provisions of Chapter 403, of the Florida Statutes. The permit requires certain pollution control equipment to operate a 40 MGD average wastewater treatment facility providing primary clarification followed by secondary treatment consisting of 900 plus acres of facultative and aerobic lagoons. The following projects are an environmental regulatory requirement.

### **1. Wastewater Treatment Plant Berm**

Project Description: The 900 plus acre lagoons are an above grade treatment system. The biological treatment system consists of several treatment ponds which have been developed by a series of earthen berms. This project involved the stabilization and major repair of the side slopes.

### **2. Wastewater Treatment Primary Clarifier Screening System**

Project Description: The wastewater treatment plant at the GP Palatka Facility includes both primary and secondary treatment. The initial step in the wastewater treatment plant is removal of large material that has the potential to damage the upstream wastewater equipment. This project involved the purchase and installation of a second screening system at the primary clarifier. This project was necessary to provide redundant equipment to improve the operation of the wastewater system.

### **3. Wastewater Treatment Primary Clarifier Diversion Line and Valves**

Project Description: The wastewater treatment system has the ability to divert the incoming wastewater to a stabilization basin or around the primary clarifier. This project involved the installation of automatic valves in the piping system verses the manually operated valves. These valves are located in the piping system at the primary clarifier and provide additional automatic diversion capacity for wastewater from the primary clarifier to a treatment facility.

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The projects identified above are projects or machinery are exempt is required by *Florida Statutes Chapter 212.051* - Pollution Control Equipment: Sales, use or privilege taxes shall not be collected with respect to any facility or machinery used primarily for the control of pollution in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location. must be installed to meet a law implemented by the Department of Environmental Protection.

Signed: \_\_\_\_\_

*Mark J. Anderson* PE 52248



## Pollution Control Equipment

Environmental Regulation Background: Georgia Pacific is also operating its facility under Administrative Order 039-NE. Within the AO, conditions of issuance are identified which insure environmental pollution control is achieved. The following project is an environmental regulatory requirement.

### 1. Recovery Boiler Purge System

Project Description: This project is to remove Saltcake from the manufacturing process to manage the sulfidity and chloride level of the process liquors. The purging system minimizes the amount of saltcake discarded from the manufacturing process and provides the facility a new removal point. The new location selectively removes saltcake with the highest chloride level which minimizes the overall saltcake removal.

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The projects identified above are projects or machinery are exempt as required by *Florida Statutes Chapter 212.051* - Pollution Control Equipment: Sales, use or privilege taxes shall not be collected with respect to any facility or machinery used primarily for the control of pollution in manufacturing, processing, compounding, or producing for sale items of tangible personal property at a fixed location.

Signed: \_\_\_\_\_

*Mark J. Aquilino* PE 52248

