



November 22, 2010

Florida Department of Environmental Protection  
Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

DEPARTMENT OF  
ENVIRONMENTAL PROTECTION

NOV 24 2010

Attention of: Michael P. Halpin, P.E.  
Administrator, Siting Office

SITING COORDINATION

Dear Michael:

I'm following up on an outstanding issue related to our Riverview pollution control equipment – tangible personal property tax review covering a 2008 tax year, reference the attached copies of correspondence. I'm attaching a copy of the "certified" report that should have been forwarded initially.

I would like to propose that you contact our Assistant V.P., Environmental, Mr. David Jellerson, P.E. to handle any follow-up questions related to the 2008 list of pollution control equipment at Riverview. Mr. Jellerson will be able to further clarify any line items that may be in question. *Mosaic will be in touch with you if we do not hear from you by December 1<sup>st</sup>, 2010.*

Please feel free to contact myself or David Jellerson directly to set-up a meeting so that this open item can be brought to closure. Address and numbers are below.

Sincerely,

**Randy McQuien, Asset Management – Lead | Phosphates - Finance**

Mosaic Fertilizer, LLC | 13830 Circa Crossing Drive | Lithia, Florida 33547

P: 813.500.6842 | F: 813.571.6931 | C: 863.393.4502 | E: [randy.mcquien@mosaicco.com](mailto:randy.mcquien@mosaicco.com) | W: [www.mosaicco.com](http://www.mosaicco.com)

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Cc: David Jellerson – Mosaic  
Robert Berg - ICPG



## **Internal Memo**

Date: July 10, 2009  
To: Randy McQuien  
From: David Jellerson  
Re: Pollution Control Equipment

I have reviewed the attached list of equipment and find that, in accordance with the definitions and guidance provided under Chapter 62.8, Florida Administrative Code, that each of the items on the list is used primarily for pollution control.

This determination is made based on the specific requirements for pollution control contained within various sections of Chapter 62, F.A.C. These include but are not limited to the following:

62-762, Above Ground Storage Tank Systems  
62-210 – Stationary Sources, General Requirements  
62-213 – Operating Permits for Major Sources of Air Pollution  
62-296 - Stationary Sources, Emission Standards  
62-297 – Stationary Sources, Emission Monitoring  
62-522 – Ground Water Permitting and Monitoring Requirements  
62-660 – Industrial Wastewater Facilities  
62-673 – Phosphogypsum Management

Many of the requirements of these regulations are more specifically detailed within the various environmental permits issued to Mosaic for the Riverview facility. These include but are not limited to:

- Title V Air Pollution Control Permit No. 0570008-051-AV
- NPDES Water Pollution Control Permit No. FL0000761
- NPDES Water Pollution Control Permit No. FL-177130
- Air Construction Permit 0570008-052-AC
- Air Construction Permit 0570008-055-AC
- Air Construction Permit 0570008-056-AC
- Air Construction Permit 0570008-058-AC
- Air Construction Permit 0570008-060-AC

A handwritten signature in dark ink, appearing to read "David B. Jellerson", is written over a horizontal line.

David B. Jellerson, P.E. FL # 38676

Assistant V.P., Environmental

7-10-2009

MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost         |
|------------|----------|--------------------------------|--------------|
| 12/31/1973 | 60347    | FRESH WATER RECYCLE            | 1,189,023.00 |
| 4/1/1975   | 60467    | 9 FRESH WATER PUMPS            | 100,386.00   |
| 4/1/1975   | 60468    | FRESH WATER RECYCLE            | 16,744.00    |
| 4/1/1975   | 60472    | PRAYON RECYCLE SUMP WALLS      | 16,800.00    |
| 12/31/1975 | 60593    | GYP SUM SLURRY PUMP-PRAYON     | 396,000.00   |
| 1/1/1977   | 60598    | DUPONT ANALYZERS               | 50,440.00    |
| 12/31/1981 | 60958    | NPDES WASTEWATER               | 767,579.00   |
| 9/30/1983  | 61313    | GYP BOOST @ PRAYON             | 97,237.00    |
| 9/30/1983  | 61314    | PRAYON FUME SCRUBBER           | 112,254.00   |
| 10/31/1986 | 61354    | EMISSIONS MONITOR-NEW GYP FD   | 81,510.61    |
| 4/30/1988  | 59872    | FIRE WATER LINE AT NH3         | 13,500.00    |
| 6/1/1988   | 60024    | COATING OIL TANK               | 45,684.15    |
| 7/15/1988  | 60612    | 42" PIPE IN DITCH TO OUTFALL 0 | 154,167.50   |
| 7/31/1988  | 60026    | DORRICO FUME EVACUATION DUCT   | 32,763.00    |
| 8/1/1988   | 60361    | CONVEYOR SYSTEM-DRY PRODUCT LO | 3,495,678.81 |
| 8/1/1988   | 60476    | COGEN-WATER TREATMENT PLANT    | 1,129,038.73 |
| 8/1/1988   | 60478    | COGEN-INTERPASS ABSORBING TOWE | 322,897.02   |
| 8/1/1988   | 60480    | COGEN-DEMIN EFFLUENT SYSTEM    | 74,000.00    |
| 8/31/1988  | 60486    | SOIL DEWATERING EQUIP-POND WAT | 25,180.42    |
| 9/28/1988  | 60238    | COATING OIL PIPE MODIFICATIONS | 17,000.00    |
| 12/15/1988 | 60605    | NEUTRALIZATION STARTERS & CONT | 8,615.00     |
| 12/31/1988 | 60727    | ALARM SYSTEMS FOR 1&2 AGING TA | 15,010.00    |
| 1/31/1989  | 60733    | PH MONITOR & PUMP UPGRADE      | 14,518.30    |
| 3/15/1989  | 60729    | POLY LINED PIPE                | 6,215.20     |
| 3/24/1989  | 60970    | 700HP MOTOR FOR RGC V SCRUBBER | 23,121.97    |
| 4/12/1989  | 60853    | CONCENTRATION ANALYZERS        | 7,926.28     |
| 6/1/1989   | 60978    | CONVERT RGC V FAN TO 700HP     | 40,616.04    |
| 6/1/1989   | 61104    | LABELS FOR CHEMICAL TANKS      | 5,682.65     |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost       |
|------------|----------|---------------------------------|------------|
| 6/1/1989   | 61204    | HAZARDOUS PIPE LABELS           | 12,025.72  |
| 6/1/1989   | 61322    | NH3 CONTROL & MONITOR SYSTEM    | 8,790.76   |
| 6/1/1989   | 61323    | FRESH WATER BOOSTER PUMP        | 5,913.40   |
| 6/14/1989  | 61327    | WIND SPEED & DIRECTION SENSOR   | 4,045.27   |
| 7/31/1989  | 59974    | DEAERATOR BRACING -#8 CAP       | 7,566.00   |
| 7/31/1989  | 61328    | COATING OIL SYS AT DOCK         | 92,632.11  |
| 8/10/1989  | 59976    | LEVEL DETECT EQUIP FOR TANKS    | 38,313.62  |
| 8/10/1989  | 59977    | LEVEL DETECT EQUIP FOR TANKS    | 87,245.57  |
| 8/15/1989  | 59972    | CONDENSATE PIPE TO HOT DEMIN S  | 6,891.17   |
| 8/22/1989  | 59579    | QUANTUM 1200 NIR ANALYZER       | 40,100.00  |
| 9/30/1989  | 60492    | NH3 VOLUME MONITOR              | 4,158.75   |
| 9/30/1989  | 61364    | 6" POLY CAKEWASH LINE           | 13,407.38  |
| 10/30/1989 | 60498    | LEVEL DETECT EQUIP ON TANKS     | 11,160.85  |
| 10/31/1989 | 61357    | FW SYSTEM-ELECTRICAL, INSTRUMEN | 90,000.00  |
| 10/31/1989 | 61358    | FW SYSTEM-STORAGE TANK          | 169,085.16 |
| 12/8/1989  | 61197    | BLOWER DISCHARGE VALVE #8 CAP   | 35,110.00  |
| 12/28/1989 | 60369    | NH3 TRANSFER PIPE               | 4,963.51   |
| 12/29/1989 | 60378    | 4-10" STEEL BEAMS-RG SCRUBBER   | 9,422.86   |
| 2/28/1990  | 60255    | 700HP MOTOR FOR SCRUBBER FANS   | 24,464.86  |
| 3/7/1990   | 60252    | RETENTION BASIN PUMP            | 16,870.00  |
| 3/13/1990  | 60377    | PLASTIC CHEVRON DEMISTOR        | 35,949.74  |
| 6/1/1990   | 59587    | PORTED GATE VALVES-GYP SLURRY   | 40,656.24  |
| 6/1/1990   | 59772    | INSTRUMENT UPGRADE-PUMPING SYS  | 1,719.90   |
| 6/1/1990   | 59988    | MILLTRONIC LEVEL INDICATOR      | 3,855.32   |
| 6/1/1990   | 59989    | MILLTRONIC LEVEL INDICATOR      | 3,855.33   |
| 6/1/1990   | 59990    | MILLTRONIC LEVEL INDICATOR      | 3,855.33   |
| 6/1/1990   | 59991    | MILLTRONIC LEVEL INDICATOR      | 3,855.33   |
| 6/1/1990   | 60870    | GYP SLURRY TRANSPORT SYS        | 38,602.62  |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost      |
|------------|----------|---------------------------------|-----------|
| 6/1/1990   | 60874    | 2800 GYP SLURRY PIPE            | 60,551.83 |
| 6/1/1990   | 60980    | EVAC DUCT/HOOD SUPPORTS-DORRICO | 14,063.38 |
| 6/1/1990   | 60981    | SCRUBBER PACKING/SPRAY HEADER   | 4,850.00  |
| 6/1/1990   | 60986    | DUAL STRAINERS-POND H2O SUPPLY  | 16,366.00 |
| 6/30/1990  | 60393    | TANK LEVEL INDICATOR, #86500    | 1,424.00  |
| 7/2/1990   | 61111    | SUMP PUMP AT 300K TANK          | 14,839.25 |
| 7/5/1990   | 59589    | DUAL STRAINERS & SCRUBBERS      | 17,500.00 |
| 7/6/1990   | 60992    | POWERBOSS SWEEPER SW/9XT        | 24,700.00 |
| 7/23/1990  | 59771    | 3000 24" SLURRY PIPE            | 60,784.96 |
| 7/27/1990  | 59766    | INSULATE COATING OIL TANK       | 8,100.00  |
| 7/27/1990  | 59769    | PUMPS, POND WATER RETURN (3)    | 53,174.00 |
| 7/31/1990  | 61003    | WASH BOX CLEANING CART-CLARIF   | 5,824.00  |
| 7/31/1990  | 61005    | REMOTE ALARM SYS-W. 54% TANK    | 10,705.00 |
| 7/31/1990  | 68028    | HOT WATER WASH SYS-EVAP         | 40,171.00 |
| 8/16/1990  | 59770    | PIPING TO CENTRIF W/POND H2O    | 30,445.62 |
| 9/12/1990  | 59678    | FEED PUMP ALARM/LEVEL INDICATO  | 6,220.00  |
| 9/25/1990  | 61383    | COMP ENGR - LEVEL DETECT SYS    | 9,562.00  |
| 9/25/1990  | 61384    | 8 MILTRONIC LEVEL MONITORS      | 34,842.22 |
| 9/30/1990  | 59895    | PIPE BRIDGE, 6" DUST LINE       | 31,447.41 |
| 9/30/1990  | 59896    | GUARDRAILS (DUST LINE PIPE BR)  | 2,382.50  |
| 10/18/1990 | 60507    | TANK LEVEL ALARM, PHOS ACID     | 749.00    |
| 10/23/1990 | 60272    | COND DUMP SYS SCH 40 PIPE       | 17,499.08 |
| 10/30/1990 | 60270    | COND DUMP SYS -SCH 40 PIPE      | 17,447.00 |
| 12/7/1990  | 60390    | 7 CHEVRON MIST ELIMINATORS      | 90,507.11 |
| 12/15/1990 | 60882    | REDUNDANT 502 MONITOR #9 CAP    | 42,570.00 |
| 1/23/1991  | 60639    | CHEVRON MIST ELIM, #9-10 EVAP   | 31,860.00 |
| 2/1/1991   | 60768    | RUBBERLINED PIPE-CAKEWASH LINE  | 19,572.48 |
| 3/1/1991   | 61212    | STEEL ACCESS PLATFORM-SCRUBBER  | 5,905.25  |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost       |
|------------|----------|---------------------------------|------------|
| 6/1/1991   | 59696    | RUBBERLINED PIPE-SHIPPIING TANK | 33,421.77  |
| 6/1/1991   | 59698    | STORAGE TANK RECIRE-ELECTR      | 13,452.00  |
| 6/1/1991   | 59909    | TREATMENT PLANT-ELECTR          | 4,373.00   |
| 6/1/1991   | 59911    | SEWAGE/TREATMENT SYS-ELECTR     | 23,349.52  |
| 6/1/1991   | 59913    | SEWAGE/TREATMENT SYS-PIPING     | 28,172.76  |
| 6/1/1991   | 60076    | TI D/3 DIGITAL CONTROL SYS      | 111,163.70 |
| 6/1/1991   | 60399    | HOT WATER WASH SYS.-PIPING      | 31,177.54  |
| 6/1/1991   | 60400    | GYP WASH/FLUSH LINES-PIPING     | 10,320.00  |
| 6/1/1991   | 60403    | OVHL #9 CAP-FIRE PROT SPRINKLE  | 8,998.00   |
| 6/1/1991   | 61394    | DORRICO POND H2O RETURN PIPING  | 20,298.81  |
| 6/6/1991   | 60401    | FIBER OPTICS FOR T.I. D/3 SYS   | 26,087.50  |
| 8/20/1991  | 60533    | DUPONT 502 ANALYZER-#8 CAP      | 60,242.57  |
| 8/30/1991  | 60535    | SCRUBBER SEAL TANK, #7 EVAP     | 11,656.90  |
| 9/30/1991  | 60896    | 24" MAG FLOWMETER OUTFALL 1&5   | 15,888.95  |
| 9/30/1991  | 60897    | 2-24" VALVES OUTFALL 1&5        | 14,000.00  |
| 9/30/1991  | 60898    | 36" VALVE OUTFALL 1&5           | 16,000.00  |
| 9/30/1991  | 60899    | ENGR/ELECTR-OUTFALL 1&5 PROJ    | 8,495.00   |
| 11/21/1991 | 59627    | RE-RUBBER CIRC LINES-DORRICO    | 48,720.00  |
| 11/21/1991 | 59628    | VESCOR SCRUBBER PACKING-DORRICO | 8,625.00   |
| 11/21/1991 | 60780    | DORRICO-PONDWATER DISCH PIPE    | 19,992.00  |
| 11/30/1991 | 61017    | COATING OIL LINE INSULATION     | 2,400.00   |
| 12/20/1991 | 61019    | OCATING OIL RATION CONTROL SYS  | 10,900.00  |
| 12/30/1991 | 61018    | COATING OIL CONTROL SYS PIPE    | 7,378.21   |
| 12/31/1991 | 59626    | HYDR LIFT WEIGHING SYS-DUST     | 6,750.00   |
| 12/31/1991 | 61020    | RUBBERLINED PIPE 5% TRANSFER    | 14,200.00  |
| 12/31/1991 | 61137    | FUME SCRUBBER 3RD FILTER        | 255,905.00 |
| 12/31/1991 | 61138    | GYPSUM HOPPER 3RD FILTER        | 144,407.68 |
| 12/31/1991 | 61143    | PCM II CONTROL SYS 3RD FILTER   | 60,419.00  |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 12/31/1991 | 61144    | 5 MITRONICS XMITTERS 3RD FILT  | 15,450.00  |
| 12/31/1991 | 61145    | UPS POWER SUPPLY 3RD FILTER    | 11,988.02  |
| 12/31/1991 | 61146    | INTEL BOARD 3RD FILTER         | 1,870.00   |
| 12/31/1991 | 61147    | CORFLEX CABLE 3RD FILTER       | 53,478.30  |
| 12/31/1991 | 61149    | 3RD FILTER INSTRUMENTATION     | 160,479.22 |
| 12/31/1991 | 61152    | PLC 5/25 PROCESSOR 3RD FILTER  | 18,290.70  |
| 1/23/1992  | 60017    | FIRE ALARM SYS-CONTROL ROOMS   | 7,280.00   |
| 1/27/1992  | 59797    | CATHODIC PROTECTION-PIPES, TAN | 47,559.57  |
| 2/11/1992  | 59632    | FIRE DETECT SYS-EQUIP ROOM     | 2,270.00   |
| 2/11/1992  | 59633    | FIRE DETECT SYS-PRAYON MCC     | 3,740.00   |
| 2/11/1992  | 59795    | FIRE DETECT SYS-DORRCC MCC     | 2,760.00   |
| 2/20/1992  | 61412    | RG SCRUBBER-EXP PROJ           | 146,762.32 |
| 3/23/1992  | 61236    | 2 DOUBLE WALL FUEL TANKS       | 133,592.35 |
| 6/1/1992   | 59922    | CLOSED CIRCUIT MONITORING SYS  | 12,733.75  |
| 6/1/1992   | 60292    | DISSOLVED OXYGEN ANALYZER      | 5,422.55   |
| 6/1/1992   | 60549    | RERUBBER N/S FLASH (#325802)   | 18,596.05  |
| 6/1/1992   | 60656    | CONDENSATE RECOVERY LINES      | 9,066.48   |
| 6/15/1992  | 60659    | LUBE OIL FIRE PROT SYS         | 4,822.00   |
| 7/31/1992  | 60657    | COOLING TWR BLOWDN REUSE LINES | 57,398.16  |
| 8/31/1992  | 60668    | FAN ASSEMBLY 6000 COOLINGTOWER | 9,153.00   |
| 8/31/1992  | 60669    | MIST ELIMINATOR 6K COOLING TR  | 6,700.00   |
| 9/25/1992  | 60784    | RERUBBER N 5% TANK             | 40,101.79  |
| 11/18/1992 | 60672    | HIGH LEVEL TANK ALARMS (2)     | 7,963.00   |
| 11/30/1992 | 61157    | DRYER FAN-EXP PROJ             | 181,739.19 |
| 11/30/1992 | 61158    | STACK FOR SCRUBBER-EXP PROJ    | 241,400.41 |
| 11/30/1992 | 61159    | RGCV TAIL GAS SCRUBBER         | 217,450.66 |
| 11/30/1992 | 61160    | SCRUBBER AREA PAD-EXP PROJ     | 69,330.22  |
| 11/30/1992 | 61166    | 300K TANK CONTAINMENT-EXP PROJ | 112,698.65 |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                      | cost       |
|------------|----------|----------------------------------|------------|
| 12/1/1992  | 60782    | SCRUBBER ACID PUMP PIPING        | 18,678.93  |
| 1/1/1993   | 59645    | FIBER OPTIC CABLE-NETWORK        | 264,798.03 |
| 1/31/1993  | 61042    | CLAR AUTO SIX CONDTVY MONITORS   | 8,680.00   |
| 3/5/1993   | 60790    | 24" SIPHON LINE TO PONDS         | 98,332.07  |
| 3/26/1993  | 59811    | RUBBER LINED STEEL E.54% COVER   | 23,472.72  |
| 3/31/1993  | 60904    | #10 EVAP BARO COND RUBBERLINER   | 44,764.56  |
| 4/30/1993  | 61161    | #3 FLTR SCRUBBER EVAC DUCT       | 54,460.00  |
| 6/30/1993  | 60441    | PW RECIRCULATION LINE            | 8,925.00   |
| 8/31/1993  | 59727    | EVAP SCRBR WATER MKUP AUTOMATN   | 3,513.00   |
| 8/31/1993  | 60107    | #1 EVAP MIST PADS (1 SET)        | 15,420.00  |
| 11/30/1993 | 59959    | DORR DUCT (REACTR TO FUME SCRBR) | 61,603.78  |
| 11/30/1993 | 60329    | W.5% TK RUBBER LINER             | 25,276.00  |
| 12/31/1993 | 60571    | 5-8 EVAP SCRUBBER TANK DRAIN     | 11,198.00  |
| 2/15/1994  | 60586    | FULLER DUST CMDPRSR ENCLOSURE    | 6,974.60   |
| 2/15/1994  | 60942    | POTABLE WATER PHASE 1-CAP        | 16,430.62  |
| 2/28/1994  | 60444    | DEFOAMER LEVEL SURESITE INSTRM   | 1,504.50   |
| 3/31/1994  | 60941    | POTABLE WTR PH1-DRY PRODUCTS     | 18,215.59  |
| 6/1/1994   | 61072    | POTABLE WATER PH2 PHOSACID       | 30,171.26  |
| 6/1/1994   | 66405    | AC 3-TON GYP FLD MCC ROOM        | 3,275.00   |
| 6/30/1994  | 60129    | #3 FLTR EQUIP RM UPS TIEIN       | 3,596.00   |
| 7/1/1994   | 68167    | SURVEILLANCE SYSTEM              | 152,089.00 |
| 7/1/1994   | 69971    | EVN PROTECTION SYS ENGINEERING   | 69,080.96  |
| 7/1/1994   | 69972    | ARCHIE CREEK PIPE ENCLOSURE      | 38,497.00  |
| 7/1/1994   | 69975    | SUMP PUMP                        | 8,160.00   |
| 8/31/1994  | 60131    | 1-10 EVAP FSA SCRBR SYS PIPING   | 29,997.50  |
| 8/31/1994  | 61275    | DORRCC SCRUBBER 42" HDPE DUCT    | 60,399.66  |
| 8/31/1994  | 61276    | DORRCC BARD COND RUBBER LINER    | 61,071.00  |
| 8/31/1994  | 64662    | PRESSURE SEAL SYSTEM             | 9,699.33   |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost       |
|------------|----------|---------------------------------|------------|
| 10/1/1994  | 64668    | FOUR CUSTOM WORK UNITS ENVIRON  | 19,924.66  |
| 10/15/1994 | 60128    | PRAYON TLR SCRBR STRAINERS-TWO  | 14,116.00  |
| 10/31/1994 | 61274    | OUTFALL 022 SAMPLING PLATFORM   | 6,200.00   |
| 12/31/1994 | 62342    | OLD W 30% OVERS LINE-8" RBRLND  | 28,850.75  |
| 12/31/1994 | 62356    | NEW W 30% OVERS LINE-8" RBRLND  | 28,850.75  |
| 12/31/1994 | 62357    | OLD 300K OVERS LINE-8" RBRLND   | 28,850.75  |
| 12/31/1994 | 62358    | NEW 300K OVERS LINE-8" RBRLND   | 28,850.75  |
| 12/31/1994 | 69292    | F SUBSTN POWER MONITOR F1       | 3,057.50   |
| 12/31/1994 | 69293    | F SUBSTN POWER MONITOR F2       | 3,057.50   |
| 12/31/1994 | 69294    | F SUBSTN POWER MONITOR F3       | 3,057.50   |
| 1/31/1995  | 69291    | #7 DAT ACID DIS/MIST RENEWAL    | 128,748.40 |
| 2/3/1995   | 61653    | MCC ROOM SMOKE DETECTOR         | 5,790.00   |
| 4/30/1995  | 61654    | COATING OIL DRUM REX DRIVE      | 6,767.64   |
| 4/30/1995  | 61655    | COATING OIL DRUM PIPING         | 23,800.00  |
| 4/30/1995  | 61656    | COATING OIL DRUM, ROTARY        | 83,143.61  |
| 6/1/1995   | 64832    | EVAPS PW WASH SYS DRIVE, 100HP  | 15,945.33  |
| 6/1/1995   | 64833    | EVAPS PW WASH SYSTEM PIPE       | 15,568.00  |
| 6/1/1995   | 64834    | EVAPS PW WASH SYSTEM PUMP, 13"  | 45,276.00  |
| 6/1/1995   | 65909    | #6 LOADING FINES REMOVAL SYST   | 43,234.35  |
| 6/1/1995   | 65910    | PRYON REACTOR EVACUATION DUCT   | 24,081.00  |
| 8/15/1995  | 66576    | BREATHING BOX W/CO MONITOR-3 EA | 4,890.00   |
| 8/15/1995  | 67677    | REUSE WATER LINE AT 5% TANK     | 27,400.00  |
| 8/15/1995  | 67678    | DISCH LINE #1 TK-SAMPLE STATN   | 80,746.97  |
| 10/30/1995 | 66589    | CAP SO2 EMISSION MONITOR(3)     | 45,153.03  |
| 10/30/1995 | 69997    | CONDENSATE RETURN LINE UPGRADE  | 35,559.35  |
| 10/31/1995 | 67687    | DEMIN FLOWMETER-I/A SERIES      | 1,100.67   |
| 11/15/1995 | 67688    | DEMIN FLOWTUBE-MAGNETIC         | 2,100.26   |
| 11/15/1995 | 67689    | FUEL OIL PURIFIER               | 5,000.00   |

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RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 12/15/1995 | 63957    | CLASSIFIER/COOLER              | 25,000.00  |
| 12/15/1995 | 63959    | CLASSIFIER INLET FAN           | 41,710.00  |
| 12/15/1995 | 63960    | CLASSIFIER INLET FAN MOTOR     | 2,279.00   |
| 12/15/1995 | 63962    | RECLAIM BLOWER & MOTER         | 5,000.00   |
| 12/15/1995 | 63964    | RECLAIM BIN AIRLOCK VALVE/MTR  | 3,000.00   |
| 12/15/1995 | 64675    | EQUIPMENT VENT CYCLONES(4)     | 60,000.00  |
| 12/15/1995 | 64687    | SILO LEVEL SYSTEM              | 46,000.00  |
| 12/15/1995 | 65730    | GRANULATION PLANT SCRUBBER     | 125,000.00 |
| 12/15/1995 | 65731    | SCRUBBER RECIRC PUMP & MOTOR   | 15,000.00  |
| 12/15/1995 | 65732    | SCRUBBER FAN                   | 70,534.06  |
| 12/15/1995 | 65733    | SCRUBBER FAN MOTOR             | 55,000.00  |
| 12/15/1995 | 66423    | AFI BAGHOUSE AIRLOCK VALVE     | 2,500.00   |
| 12/15/1995 | 67509    | AFI BAGHOUSE                   | 35,000.00  |
| 12/15/1995 | 67510    | GRANULATION PLANT STACK        | 149,500.00 |
| 12/15/1995 | 67514    | AFI BAGHOUSE FAN & MOTOR       | 35,000.00  |
| 12/15/1995 | 67516    | CONDENSATE TANK                | 6,000.00   |
| 12/15/1995 | 67517    | CONDENSATE PUMP & MOTOR        | 2,500.00   |
| 12/15/1995 | 67518    | WASHDOWN PUMP & MOTOR          | 7,500.00   |
| 12/15/1995 | 68174    | WASH WATER PIPING              | 15,000.00  |
| 12/15/1995 | 68181    | SCRUBBER LIQUOR LINE           | 15,000.00  |
| 12/15/1995 | 68182    | GRANULATION PLANT DUCTWORK     | 125,000.00 |
| 12/15/1995 | 68183    | GRANULATION SCRUBBER DUCTWORK  | 50,000.00  |
| 12/15/1995 | 68184    | GRANULATION FAN DUCTWORK       | 75,000.00  |
| 12/15/1995 | 68185    | DEFLOURATION TANK DUCTWORK     | 35,000.00  |
| 12/15/1995 | 68186    | DEFLOURATION FAN DUCTWORK      | 15,000.00  |
| 12/15/1995 | 69297    | LIME DAY BIN DUST COLT/FAN/MTR | 3,500.00   |
| 12/15/1995 | 69301    | LIMESTONE SILO DUST COLLECTOR  | 3,000.00   |
| 12/15/1995 | 69303    | D-E AIRLOCK VALVE B            | 6,500.00   |

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| acq-date   | asset id | description                    | cost         |
|------------|----------|--------------------------------|--------------|
| 12/15/1995 | 69304    | D-E AIRLOCK VALVE A            | 6,500.00     |
| 12/15/1995 | 69305    | D-E CYCLONE B                  | 1,500.00     |
| 12/15/1995 | 69306    | D-E CYCLONE A                  | 1,500.00     |
| 12/15/1995 | 69981    | DEF SUMP PUMP & MOTOR          | 8,000.00     |
| 12/15/1995 | 69984    | DEF ACID SCRUB FAN & MOTOR     | 25,000.00    |
| 12/15/1995 | 69985    | DEFLUORINATION ACID SCRUBBER   | 45,000.00    |
| 12/15/1995 | 69987    | D-E WEIGH BIN AIRLOCK & MOTOR  | 3,500.00     |
| 12/15/1995 | 69989    | D-E SILO DUST COLLECTOR        | 1,500.00     |
| 12/15/1995 | 69990    | D-E SILO AIRLOCK MOTOR         | 3,000.00     |
| 12/15/1995 | 69991    | D-E SYSTEM BLOWER MOTOR        | 5,000.00     |
| 12/30/1995 | 61662    | FSA TANK LEVEL INDICATORS      | 10,860.00    |
| 12/31/1995 | 61676    | RERUBBER WEST 30% TANK         | 47,910.26    |
| 12/31/1995 | 69993    | UPGRADE PH & COND ANALYZERS    | 10,847.63    |
| 1/31/1996  | 65960    | GYP SUM TANK LEVEL CONTROL     | 17,867.85    |
| 2/15/1996  | 61673    | GTSP 40% SURGE TANK RUB LINER  | 65,064.11    |
| 2/28/1996  | 67730    | #7 INSULATION IMPROVEMENT      | 410,098.62   |
| 2/29/1996  | 61661    | FIRE ALARM SYSTEM AT MCC       | 6,370.00     |
| 3/31/1996  | 67739    | DAP SLURRY PUMP                | 54,317.30    |
| 4/30/1996  | 64011    | GSTP SCRUBBER RECOVERY PIPING  | 64,386.89    |
| 4/30/1996  | 64012    | ARCO SCRUBBER RECOVERY PIPING  | 83,702.96    |
| 4/30/1996  | 64013    | MILL POND WATER PIPING         | 87,995.42    |
| 4/30/1996  | 64467    | REUSED POND WATER TANK         | 138,431.83   |
| 4/30/1996  | 64468    | FRESH WATER MAGMETERS (15)     | 203,891.88   |
| 4/30/1996  | 67729    | AFI COLLECTION SUMP PROBE      | 4,480.00     |
| 4/30/1996  | 67737    | #7 INTERPASS ABSORBING TOWER   | 1,284,101.47 |
| 6/1/1996   | 61725    | SMC CONTROLLER-GTSP COATING OI | 1,998.00     |
| 6/1/1996   | 64202    | #8 COOLING TOWER FAN MONITOR   | 8,800.00     |
| 6/18/1996  | 61727    | MINIGAS 4X4 AIR MONITOR (3)    | 4,945.05     |

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| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 6/30/1996  | 65779    | SWEEPER, SN 830-1614           | 96,269.00  |
| 6/30/1996  | 65780    | UPGRADE REUSE WATER SYSTEM     | 137,219.30 |
| 6/30/1996  | 66883    | LITHIA WATER LINE              | 466,719.24 |
| 6/30/1996  | 66885    | DAP SCRUBBER DUCT              | 32,500.00  |
| 9/4/1996   | 62418    | #9 CAP INTERPASS TANK          | 380,321.69 |
| 9/20/1996  | 62417    | CAP DCS UPGRADE                | 257,111.36 |
| 11/1/1996  | 65966    | #8 CAP SILENCER ON TURBIN      | 4,185.00   |
| 11/11/1996 | 61724    | CONCENTRATION ANALYZER         | 5,309.03   |
| 11/20/1996 | 66910    | CLARIFIER FEED SCRUBBER        | 36,187.00  |
| 11/26/1996 | 65289    | 300K TANK RE-RUBBER            | 187,295.17 |
| 1/3/1997   | 64475    | RE-RUBBER #2 EVAPORATOR        | 202,916.71 |
| 1/14/1997  | 65301    | STEAM FLOW INDICATION MONITOR  | 7,436.00   |
| 1/21/1997  | 66905    | SCRUBBER DUCT ACCESS PLATFORM  | 15,996.50  |
| 1/31/1997  | 65130    | DAP 30% ACID TANK RE-RUBBER    | 17,416.00  |
| 2/15/1997  | 65132    | #9 VACUUM LINE GAS RECOVERY    | 49,860.00  |
| 2/20/1997  | 67590    | GAS MONITORS WITH BATTERY      | 11,200.76  |
| 3/4/1997   | 65129    | PAP COOLER SCRUBBER            | 48,818.70  |
| 3/7/1997   | 65135    | DAP SCRUBBER FAN MOTOR         | 35,105.63  |
| 3/11/1997  | 64028    | TELLER SCRUBBER PACKING        | 16,761.67  |
| 3/13/1997  | 67583    | WEATHER STATION INSTRUMENTS    | 4,092.50   |
| 3/17/1997  | 66903    | BUCKHORN SPRINGS PUMP HOUSE    | 11,061.08  |
| 3/19/1997  | 66906    | ISCO REFRIGERATED SAMPLER      | 6,382.44   |
| 3/30/1997  | 65809    | MILL RTD TRANSMITTERS          | 16,000.00  |
| 3/30/1997  | 65810    | 5&9 MILL GAS REGULATOR         | 49,764.00  |
| 3/30/1997  | 67067    | NO 5 MILL DUST COLLECTOR       | 35,000.00  |
| 3/30/1997  | 67068    | NO5 MILL DUST COLLECTOR AIRLOC | 3,500.00   |
| 3/30/1997  | 67069    | NO 5 MILL DUST PUMP            | 7,550.00   |
| 3/30/1997  | 67070    | NO 5 MILL DUST COLLECTOR FAN/M | 29,075.00  |

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| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 3/30/1997  | 67071    | NO 5 MILL STACK                | 35,500.00  |
| 3/30/1997  | 67072    | 5 & 9 MILL DUCT WORK & INSULAT | 232,964.00 |
| 3/30/1997  | 67074    | 5 & 9 MILL DUST TRANSFER PIPIN | 30,100.00  |
| 3/30/1997  | 67747    | MILL DUST BLOWER               | 16,500.00  |
| 3/30/1997  | 67748    | MILL SPARE BLOWER              | 9,006.00   |
| 3/30/1997  | 67750    | NO 9 OPOCITY MONITOR           | 24,400.00  |
| 3/30/1997  | 67751    | NO 9 MILL STOCK                | 35,500.00  |
| 3/30/1997  | 67752    | NO9 MILL DUST COLLECTOR AIRLOC | 3,500.00   |
| 3/30/1997  | 67753    | NO 9 MILL DUST COLLECTOR       | 35,000.00  |
| 3/30/1997  | 67754    | NO 5 OPACITY MONITOR           | 24,400.00  |
| 3/30/1997  | 67755    | NO 9 NMILL DUST COLLECTOR      | 29,075.00  |
| 3/30/1997  | 67756    | MILL 1000T BIN DUST COLLECTOR  | 40,000.00  |
| 3/31/1997  | 64027    | DORRCO VESCOR SCRUBBER DUCT    | 165,026.00 |
| 3/31/1997  | 64029    | VESCOR SCRUBBER-PIPING         | 30,356.80  |
| 3/31/1997  | 64037    | 36" JOHNSON POND WATER PUMP(2) | 43,007.28  |
| 4/4/1997   | 64038    | DORRCO WARMAN DISCHARGE LINE   | 68,783.44  |
| 4/9/1997   | 67757    | LITHIA SPRINGS WATERLINE PHASE | 288,553.83 |
| 5/1/1997   | 67592    | #6 SULFURIC STORAGE TANK INSPE | 106,138.39 |
| 5/8/1997   | 64480    | EAST 54% TANK RE-RUBBER        | 89,436.40  |
| 6/1/1997   | 61755    | LABORATORY WASTEWATER SUMP     | 8,854.25   |
| 6/30/1997  | 61743    | 005 DUTFALL DISPERSER PIPE     | 46,538.91  |
| 6/30/1997  | 65141    | AFI BURNER GAS FLOW INDICATOR  | 6,452.10   |
| 6/30/1997  | 69382    | 30 WEATHER TOWER               | 4,092.50   |
| 9/30/1997  | 62442    | TOROIDAL CONDUCTIVITY SENSOR   | 2,116.42   |
| 9/30/1997  | 62443    | TOROIDAL CONDUCTIVITY SENSOR   | 2,116.42   |
| 9/30/1997  | 63537    | GYP FIELD SPILL BASIN PUMP     | 7,636.92   |
| 10/23/1997 | 68692    | BUCKHORN FLOW FWCT MAKEUP VALV | 12,112.40  |
| 10/24/1997 | 68691    | BIOSYSTEM AIR MONITOR (2)      | 4,014.65   |

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|------------|----------|--------------------------------|------------|
| 10/27/1997 | 68694    | GYP LINE REPLACEMENT           | 9,954.21   |
| 11/4/1997  | 63565    | #8 PREHEATER PH ANALYZER       | 3,909.54   |
| 11/5/1997  | 67767    | DEMIN TRANSFER LINE PH MONITOR | 11,309.90  |
| 11/19/1997 | 64244    | #9 FINAL & IPA TOWER INTERVALS | 261,791.60 |
| 12/1/1997  | 68698    | TEMPERATURE ALARM MODULES      | 2,460.82   |
| 12/12/1997 | 65984    | FRESH WATER LINE TO DRY PROD   | 56,315.30  |
| 12/16/1997 | 67085    | #2 FILTER NORTH GYP PUMP LINE  | 19,994.28  |
| 12/16/1997 | 68685    | GYP FILTER WASH SYSTEM         | 16,140.56  |
| 12/31/1997 | 66925    | DRYING TOWER EXIT DUCT         | 66,898.78  |
| 1/13/1998  | 65982    | AMMONIA TANK/PIPING MODIFICATI | 142,403.43 |
| 1/16/1998  | 67083    | AMMONIA DETECTOR               | 2,102.98   |
| 1/16/1998  | 70486    | LOWER CRESCENT POND PUMP       | 8,006.25   |
| 1/21/1998  | 65983    | #5DAP DRYER TAIL GAS SCRUBBER  | 75,113.50  |
| 1/21/1998  | 65988    | BOOSTER STATION FOR GYP STACK  | 466,088.98 |
| 1/21/1998  | 66912    | RELIN BAROMETRIC SEAL TANK     | 41,296.99  |
| 1/21/1998  | 66913    | RELIN PRAYON HOT TANK          | 40,025.92  |
| 1/21/1998  | 66916    | RE-RUBBER WEST FLASH COOLER    | 84,423.71  |
| 1/21/1998  | 66917    | RELIN W BAROMETRIC CONDENSER   | 40,503.49  |
| 1/21/1998  | 66918    | RELIN E BAROMETRIC CONDENSER   | 38,226.00  |
| 1/27/1998  | 67598    | TELLER SCRUBBER PIPING         | 34,990.67  |
| 2/11/1998  | 65138    | SCRUBBER ACCESS DOOR PLATFORM  | 15,996.50  |
| 2/17/1998  | 66919    | GYP AREA DIESEL TANK & CONTAIN | 58,880.56  |
| 2/20/1998  | 70484    | GAS MONITORS(6)                | 14,200.76  |
| 3/3/1998   | 62878    | #9 CAP DRY TOWER MIST ELIMIN   | 211,102.00 |
| 3/3/1998   | 67612    | CAGE MILL EVACUATION DUCTS     | 19,786.24  |
| 3/16/1998  | 69394    | #9 S/A DRIFT ELIMINATORS       | 174,935.66 |
| 3/24/1998  | 64239    | DEMIN CONDUTIVITY ANALYZER     | 7,659.39   |
| 3/24/1998  | 70485    | ISCO 3700 PORTABLE SAMPLER(2)  | 6,382.44   |

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| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 3/26/1998  | 65999    | DAP LIFEAIR ESCAPE DEVISE      | 3,444.02   |
| 3/30/1998  | 65817    | EMERGENCY FRESH WATER TANK SIG | 14,091.00  |
| 4/3/1998   | 61766    | WATER MONITORING FLOW METER (2 | 9,750.55   |
| 4/7/1998   | 65146    | ENVIRON OFFICE WORKSTATIONS (5 | 12,282.66  |
| 4/7/1998   | 65816    | SCRUBBER DECK PLATFORM         | 3,386.55   |
| 4/8/1998   | 63559    | ACID COOLER CATHODIC PROTECTIO | 19,614.43  |
| 4/13/1998  | 61765    | ISCO PORTABLE SAMPLER          | 11,561.78  |
| 4/13/1998  | 63571    | ENVIRONMENTAL BOOKCASES        | 3,196.10   |
| 6/1/1998   | 62902    | BURNER RAIN COVER              | 21,151.43  |
| 6/1/1998   | 62904    | DRAINAGE SUMPS FOR #5&#9 MILL  | 15,004.78  |
| 6/1/1998   | 62905    | B3 GYP LINE                    | 7,881.35   |
| 6/1/1998   | 63576    | FABRICATE3 ARCO FAN SLIDE GATE | 12,745.95  |
| 6/1/1998   | 65161    | GTSP SCRUBBER PUMP             | 90,620.17  |
| 6/19/1998  | 65156    | COOLER DISCHARGE LINES         | 18,879.81  |
| 8/17/1998  | 63577    | PHD ULTRA GAS MONITOR          | 4,846.45   |
| 8/21/1998  | 65341    | REAL TIME POWER MONITOR DEVICE | 131,189.03 |
| 9/2/1998   | 67111    | DEFLO SCRUBBER PLATFORM        | 9,173.60   |
| 9/2/1998   | 67114    | CYCLONE LEVEL PLATFORM         | 8,483.50   |
| 9/2/1998   | 67115    | AII PAD PROTECTIVE COATING     | 27,755.00  |
| 9/16/1998  | 66017    | #7 CIL COOLERS ANODIC PROTECT  | 46,825.63  |
| 9/17/1998  | 67110    | RE-RUBBER GYPSUM SLURRY TANK   | 277,036.86 |
| 9/30/1998  | 66022    | 60,000 GAL SLURRY TANK RELINE  | 136,056.53 |
| 10/2/1998  | 63578    | D/P WATER PUMPS POWER SUPPLY   | 16,055.21  |
| 10/2/1998  | 66948    | GYP FIELD MCC FIBER OPTIC CABL | 11,240.78  |
| 10/20/1998 | 66013    | DITCH CONDUCTIVITY ALARM       | 10,686.74  |
| 11/4/1998  | 66023    | #8 FINAL TOWER EXIT DUCT       | 50,610.92  |
| 11/13/1998 | 66856    | #9 EVAPORATOR SCRUBBER LINER   | 209,291.51 |
| 12/14/1998 | 69421    | DAP CHILLER VALVE              | 5,159.76   |

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| acq-date  | asset id | description                    | cost       |
|-----------|----------|--------------------------------|------------|
| 1/4/1999  | 63589    | NEW GYP FIELD FRESHWATER TANK  | 19,615.31  |
| 2/1/1999  | 64518    | COOLING TOWER FAN DECK         | 39,217.76  |
| 2/10/1999 | 68720    | S/A STACK DRAINS               | 65,609.76  |
| 2/16/1999 | 69420    | ULTRA GAS MONITOR              | 4,846.45   |
| 2/26/1999 | 61788    | SCRUBBER FAN DAMPER ACTUATOR   | 8,173.85   |
| 2/26/1999 | 63597    | COOLING TOWER FAN              | 6,340.62   |
| 3/9/1999  | 69417    | DAP RIG RAIL GAS SCRUBBER      | 503,772.58 |
| 3/15/1999 | 65354    | TELEALERT WARNING              | 5,657.75   |
| 3/15/1999 | 67636    | DAP SCRUBBER ACID PUMP         | 53,508.50  |
| 3/23/1999 | 68724    | AFI SUMP PUMP                  | 36,489.13  |
| 4/5/1999  | 61785    | D/P ENVIRONMENTAL INTERLOCKS   | 19,162.70  |
| 4/5/1999  | 61786    | P/A ENVIRONMENTAL INTERLOCKS   | 10,850.43  |
| 4/7/1999  | 61792    | RECLAIM BIN CYCLONE            | 5,124.00   |
| 4/13/1999 | 61784    | #9 FINAL TOWER MIST MONITOR    | 10,521.82  |
| 4/14/1999 | 67821    | IPA ACID TOWER CANDLES         | 78,200.00  |
| 4/14/1999 | 67823    | IPA ACID PUMP TANK             | 82,186.74  |
| 5/5/1999  | 67820    | FILTRATE TANK PADS (2) CONCRET | 45,600.01  |
| 6/1/1999  | 66488    | AL GYP LINE                    | 20,671.61  |
| 6/4/1999  | 66968    | #9 ACID SILENCER               | 48,654.23  |
| 6/24/1999 | 68755    | S/A SO2 ANALYZER               | 8,894.62   |
| 6/30/1999 | 66292    | #9 CAP SO2 MONITOR             | 18,776.09  |
| 6/30/1999 | 66293    | #FINAL TOWER MIST MONITOR      | 11,610.67  |
| 6/30/1999 | 68076    | JORDON ACTUATOR FOR DAP SCRUBB | 7,120.00   |
| 7/20/1999 | 65362    | #5 DAP TAIL GAS SCROBBER       | 42,936.32  |
| 8/5/1999  | 61800    | #9 IPA TOWER MIST ELEMENTS     | 50,000.00  |
| 8/10/1999 | 64738    | A" GYP PUMP WASHLINE           | 15,077.86  |
| 8/19/1999 | 70528    | IPA MIST ELIMINATORS           | 154,761.04 |
| 8/24/1999 | 65383    | A" GYP LINE FLOW METER         | 12,599.27  |

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|------------|----------|--------------------------------|--------------|
| 9/15/1999  | 70524    | MILL DISTRIBUTIVE CONTROL SYST | 248,073.37   |
| 9/22/1999  | 70533    | #9 S/A ANODIC PROTECTION SYS   | 79,958.66    |
| 9/24/1999  | 65357    | #9 INTEROASS ABSORPTION TOWER  | 524,191.03   |
| 9/28/1999  | 66296    | DOCK COATING OIL TANK          | 20,096.10    |
| 9/29/1999  | 64720    | #8 SAP ANODIC PROTECTION       | 41,783.65    |
| 9/30/1999  | 62931    | #8 INTERPASS TOWER DOME        | 110,228.29   |
| 10/13/1999 | 66253    | #10 EVAPORATOR RELINING        | 551,833.91   |
| 10/15/1999 | 64733    | #8 S/A 250# STEAM RELIEF VALVE | 5,129.05     |
| 10/15/1999 | 65358    | #8 SAP IPA                     | 52,651.78    |
| 10/18/1999 | 65368    | #9 IPAT MIST COLLECTION SECTIO | 127,110.66   |
| 10/20/1999 | 64546    | COGEN COOLING TOWER FANS       | 456,150.00   |
| 10/20/1999 | 64547    | COGEN COOLING TOWER PIPING     | 133,918.00   |
| 11/1/1999  | 64719    | #8 SAP SILENCER                | 86,750.67    |
| 11/30/1999 | 65220    | TAILGAS SCRUBBER PLATFORM      | 18,918.24    |
| 11/30/1999 | 68073    | A" GYP LINE FLOW METER         | 5,410.09     |
| 12/15/1999 | 67146    | LITHIA AUTOMATED PUMPING STATI | 101,279.56   |
| 12/20/1999 | 65210    | #7 IPA CANDLES                 | 28,408.00    |
| 12/20/1999 | 65211    | # 7 FINAL TOWER                | 1,463,023.00 |
| 12/29/1999 | 66302    | #9 IPA TOWER MODIFICATIONS     | 345,654.00   |
| 1/24/2000  | 65219    | NEW GYP FIELD INTERGRATED CAME | 12,041.40    |
| 2/28/2000  | 66301    | #7 #2 WASTE HEAT BOILER        | 690,073.04   |
| 6/1/2000   | 67002    | NH3 AND SO2 DETECTION SYSTEMS  | 112,525.59   |
| 6/1/2000   | 68078    | RAY MILL CYCLONE & DUST SYSTEM | 419,992.32   |
| 2/28/2001  | 62965    | CONT DEFLUOR DUCTWORK          | 7,941.82     |
| 3/31/2001  | 70562    | #8 CAP SODIUM ANALYZERS        | 26,815.61    |
| 4/30/2001  | 64756    | GTSP ACID DITCH LINING UPG     | 26,474.00    |
| 6/1/2001   | 63661    | #9 CAP TA DUCT WORK            | 70,709.94    |
| 6/1/2001   | 65252    | EXPL: GRAN DUST COLLECT/RECIRC | 226,537.37   |

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2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 6/1/2001   | 65254    | EXPL: DEFLU C PIPING & DUCTING | 290,833.67 |
| 6/1/2001   | 65256    | EXPL: DEFLUE C SCRUBBR/FAN UPG | 684,048.36 |
| 6/1/2001   | 65258    | EXPL: DEFLU C AGITATOR         | 33,561.85  |
| 6/1/2001   | 66322    | EXPL: DEFLU C TANK             | 280,141.26 |
| 6/1/2001   | 66327    | CLD STACK TOEDRAIN DUP POWER   | 81,340.32  |
| 6/30/2001  | 62283    | DEMIN SUMP UPS-DIESEL HYD PUMP | 31,481.41  |
| 6/30/2001  | 65413    | CONDUCTIVINTY ALARMS-FSA       | 46,329.49  |
| 6/30/2001  | 68791    | CAP DAYTANK LEVEL CTRL         | 18,878.74  |
| 8/31/2001  | 63658    | #8 CAP TA COOLING TOWER        | 197,461.71 |
| 8/31/2001  | 69907    | MOLTEN SULFUR TANK--SCRUBBER   | 187,010.60 |
| 8/31/2001  | 69909    | RAIN SHIELD AT #9 BURNER       | 8,867.72   |
| 9/30/2001  | 65657    | #7 CAP QUENCH AIR DUST         | 18,330.97  |
| 9/30/2001  | 70580    | COND LINE CONDUCTIVITY ANALYZE | 4,112.89   |
| 10/31/2001 | 62277    | #8 DRY TOWER MIST ELIM         | 123,700.74 |
| 10/31/2001 | 63899    | CAP 02 ANALYZER SENSING LINES  | 16,413.80  |
| 10/31/2001 | 64617    | B-4 GYP SLURRY LINE            | 49,939.83  |
| 12/31/2001 | 65421    | #1 FILTER VFD FOR GYP PUMPS    | 65,504.81  |
| 12/31/2001 | 69933    | AFI EVAC VENTURI SCRUBBER      | 47,489.59  |
| 12/31/2001 | 70595    | AFI EVAC GRANULATOR FAN UNGRAD | 53,634.37  |
| 12/31/2001 | 70597    | AFI EVAC LIMESTONE/CYCLONE     | 51,505.06  |
| 1/31/2002  | 65418    | #9 STACK PLC MONITOR SO2       | 4,538.96   |
| 2/28/2002  | 65662    | PRAYON TELLER/SCRUBBER ROOF    | 41,408.62  |
| 2/28/2002  | 65663    | SEAL WATER BOOSTER PUMP        | 13,606.77  |
| 2/28/2002  | 65666    | DEMIN PLC                      | 6,581.04   |
| 2/28/2002  | 68114    | #3 EVAPORATOR RERUBBER         | 315,476.66 |
| 2/28/2002  | 69921    | #3 FILTER GYP TANK SSTEEL REP  | 77,362.19  |
| 3/31/2002  | 66343    | #9 CAP T/A DUCTWORK            | 83,903.78  |
| 3/31/2002  | 67052    | #3 FILTER SPLASH GUARDS/FUME H | 74,365.00  |

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| acq-date   | asset id | description                    | cost         |
|------------|----------|--------------------------------|--------------|
| 4/30/2002  | 70598    | AFI EVACUATION DUCT 60"        | 117,084.10   |
| 4/30/2002  | 70599    | DRYER CYCLONE AT AFI           | 112,359.80   |
| 6/1/2002   | 64619    | WATER PIPE SYSTEM (PINEYPT)    | 66,226.01    |
| 6/1/2002   | 64626    | 005 OUTFALL DISPERER PIPING    | 21,406.42    |
| 6/1/2002   | 65438    | 200 WATERLINE LITHIA HWY 41    | 76,343.01    |
| 6/1/2002   | 69938    | #7 CAP DUSTWORK/INSULATION     | 99,866.73    |
| 6/1/2002   | 70625    | AFI LIMESTONE SILO LEVEL INSTR | 14,591.42    |
| 6/1/2002   | 70626    | BARRIER TANKS DOUBLE SEALS     | 44,722.57    |
| 6/30/2002  | 70624    | AUTO SAMPLER SYSTEM ON GYP LIN | 17,417.62    |
| 7/1/2002   | 64623    | FSA MAG DRIVE SCRUBBER PUMP    | 21,107.90    |
| 7/11/2002  | 63911    | #8 & 39 DEMIN WATER LINE       | 123,333.15   |
| 7/25/2002  | 64624    | DOCK SULFUR PIPE               | 97,380.70    |
| 7/31/2002  | 63907    | #1 FILTER GYP TANK S STEEL     | 64,085.00    |
| 7/31/2002  | 68143    | LAB FUMEHOOD                   | 13,354.94    |
| 9/1/2002   | 63915    | FOXBORO COATG OIL CTRLS        | 6,971.56     |
| 9/5/2002   | 66363    | CAP RAINSHIELDS, INSULATION    | 251,474.61   |
| 10/1/2002  | 62756    | ODOR STACK SCRUBBER FAN        | 17,567.25    |
| 10/1/2002  | 63685    | 2660LF PIPING FOR PROCESS PW   | 125,655.80   |
| 10/1/2002  | 63902    | ODOR STACK DUCTWORK            | 445,008.89   |
| 10/1/2002  | 63903    | ODOR STACK PIPING              | 76,240.43    |
| 10/1/2002  | 63904    | ODOR STACK SCRUBBER FAN        | 246,141.75   |
| 10/1/2002  | 63918    | ODOR CONTROL STACK             | 1,420,538.84 |
| 10/31/2002 | 64367    | ASPIRATORS & FANS (GTSP)       | 60,486.32    |
| 12/1/2002  | 61631    | #9 EVAP RERUBBER SCRUBBER SEAL | 7,704.00     |
| 12/1/2002  | 62042    | SUBSYSTEM-2VAC PUMP MUFFLERS   | 18,404.00    |
| 1/1/2003   | 67893    | DORRCO DIGESTER SLURRY PUMP    | 744,458.45   |
| 1/1/2003   | 67897    | DORRCO SLURRY PIPING(DIGESTER) | 121,153.63   |
| 1/1/2003   | 67898    | DORRCO DIGESTER SCRUBBER FAN   | 1,299,154.57 |

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| acq-date   | asset id | description                    | cost       |
|------------|----------|--------------------------------|------------|
| 2/1/2003   | 63442    | RERUBBER #4 EVAPORATOR         | 312,800.02 |
| 2/1/2003   | 64361    | GRAN EQUIP DUST COLLECTOR      | 259,115.92 |
| 2/1/2003   | 65064    | GRAN/SCRUBBER                  | 15,551.78  |
| 2/1/2003   | 65066    | GRAN SCRUBBER FAN              | 226,193.97 |
| 2/1/2003   | 65070    | SCRUBBER DUCT                  | 109,314.43 |
| 2/1/2003   | 65074    | SCRUBBER RECIRC. PUMP          | 25,018.48  |
| 2/1/2003   | 65439    | #7 PW PUMP UPGRADE             | 20,831.36  |
| 2/1/2003   | 66112    | AF2-NATURAL GAS REGULATOR      | 3,050.84   |
| 2/1/2003   | 66797    | GRAN AIR CLASSIFIER            | 247,053.80 |
| 2/1/2003   | 66798    | GRAN COMB CHAMBER              | 372,529.68 |
| 3/1/2003   | 63440    | CANDLES FOR #9 TIA             | 81,651.70  |
| 6/1/2003   | 62057    | #8 PW PUMP MODIFICATIONS       | 13,397.00  |
| 6/1/2003   | 62080    | COOLING TOWER                  | 58,957.45  |
| 6/1/2003   | 62778    | #1 FILTER GYP TANK             | 15,013.89  |
| 6/1/2003   | 67932    | #8 CAP IPA TOWER               | 164,688.39 |
| 6/1/2003   | 68597    | B-4 GYPSUM SLURRY PIPE LINE UP | 287,139.87 |
| 6/1/2003   | 70390    | CENTRIFUGE SLURRY LINE         | 9,669.89   |
| 6/1/2003   | 70391    | CENTRIFUGE SLURRY LINE         | 9,669.89   |
| 6/15/2003  | 69641    | VALVES FOR #9 EVAP SCRUB PUMP  | 18,097.98  |
| 6/17/2003  | 69639    | AFI COLLECTION HOOD            | 7,752.15   |
| 6/19/2003  | 62773    | 1200/18" WATERLINE             | 229,627.80 |
| 6/25/2003  | 67930    | #8 PLANT 2003 DUCT WORK T/A    | 253,248.10 |
| 6/25/2003  | 69721    | 2003 #8 T/A CANDLES            | 177,218.55 |
| 8/6/2003   | 62779    | #2 FILTER GYP TANK             | 143,220.05 |
| 8/8/2003   | 69717    | #8 CAP IPA ACID DISTRIBUTOR    | 246,443.73 |
| 10/28/2003 | 69643    | FLOWMETER (LITHIA LINE)        | 42,403.47  |
| 11/24/2003 | 62079    | #3 FILTER VACUUM PMP SILENCERS | 51,592.67  |
| 11/24/2003 | 62627    | PIPING FOR TELLER SCRUBBER     | 18,190.00  |

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| acq-date   | asset id | description                     | cost         |
|------------|----------|---------------------------------|--------------|
| 12/1/2003  | 62084    | E54 PIPING(EVACUATION SYSTEM)   | 7,619.47     |
| 12/31/2003 | 62086    | AFI SCRUBBER                    | 18,984.68    |
| 5/1/2004   | 63073    | AUTOMATIC SAMPLING EQUIPMENT    | 45,924.00    |
| 6/1/2004   | 61442    | FLOW METER @ RECLAIMED H2O TK   | 16,689.52    |
| 6/1/2004   | 61965    | COOLING TOWER LIGHTNING PROTECT | 5,279.62     |
| 6/1/2004   | 61966    | H&J SUBSTATION LIGHTNING PROTEC | 5,279.62     |
| 6/1/2004   | 62832    | PIPING & PUMP FOR 001 OUTFALL   | 138,790.70   |
| 6/1/2004   | 63083    | CANDLE TYPE MIST ELIMINATOR #9  | 446,887.76   |
| 6/1/2004   | 63763    | #5 DAP SCRUBBER SPRAY           | 17,982.10    |
| 6/1/2004   | 63765    | 6." HOPELINE(LITHIA INJ 1)      | 98,451.85    |
| 6/1/2004   | 63771    | POWER POLE LIGHTNING PROTECTION | 5,279.62     |
| 6/1/2004   | 64450    | 2 PFS PIPELINES FR #5 TO DOCK   | 440,194.08   |
| 6/1/2004   | 64458    | BURNER-BOILER CROSSOVER DUCT    | 246,488.61   |
| 6/1/2004   | 67287    | SCREENS & CHUTES                | 1,340,354.13 |
| 6/1/2004   | 67290    | DUCT WORK                       | 571,174.10   |
| 6/1/2004   | 67294    | AMMONIA PUMP                    | 31,547.42    |
| 6/1/2004   | 67298    | PRIMARY SCRUBBER PUMPS          | 110,805.05   |
| 6/1/2004   | 67300    | COATING OIL GEAR PUMP           | 7,879.70     |
| 6/1/2004   | 67301    | EYEWASHERS (SAFETY)             | 13,558.92    |
| 6/1/2004   | 67978    | RG PRESCRUBBER PUMP             | 65,897.30    |
| 6/1/2004   | 67979    | SCRUBBERS                       | 719,667.89   |
| 6/1/2004   | 67980    | SAFETY RELIEF VALVES (AMMONIA)  | 17,285.36    |
| 6/1/2004   | 67981    | SCRUBBER PUMPS                  | 94,157.16    |
| 6/1/2004   | 67988    | COATING OIL TANK                | 11,206.62    |
| 6/1/2004   | 67991    | CENT AIR UNIT/W AMMONIA CHILLE  | 524,211.17   |
| 6/1/2004   | 67993    | VAPORIZER                       | 325,671.53   |
| 6/1/2004   | 67995    | CYCLONES                        | 257,535.57   |
| 6/1/2004   | 68310    | BUCKHORN SPRINGS-60 HP MOTOR(2  | 39,727.95    |

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MOSAIC FERTILIZER, LLC  
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| acq-date   | asset id | description                    | cost         |
|------------|----------|--------------------------------|--------------|
| 6/1/2004   | 68311    | BUCKHORN SPR-TRANSFORMER       | 30,820.83    |
| 6/1/2004   | 68313    | BUCKHORN-MCC UNIT A-B MILL     | 40,579.26    |
| 6/1/2004   | 68314    | LBUCKHORN-400 HP VFD PUMP      | 51,393.78    |
| 6/1/2004   | 68315    | BUCKHORN-VALVE                 | 15,208.15    |
| 6/1/2004   | 68316    | BUCKHORN SPRINGS-PUMP          | 103,598.97   |
| 6/1/2004   | 68317    | BUCKHORN SPRINGS-PUMP MCC      | 20,842.99    |
| 6/1/2004   | 68325    | WATER TANK (RECLAIMED WATER)   | 109,305.32   |
| 6/1/2004   | 69007    | ACCESS PLATFORM(SCRUBBER AREA) | 14,601.26    |
| 6/1/2004   | 69068    | COLLECTING HOPPER              | 44,627.30    |
| 6/1/2004   | 69070    | SCRUBBER TANK                  | 1,131,424.14 |
| 6/1/2004   | 69072    | SCRUBBER FAN                   | 189,741.89   |
| 6/1/2004   | 69073    | RGV FAN                        | 189,741.89   |
| 6/1/2004   | 69078    | DI55 TITRATOR LAB EQUIPMENT    | 38,149.53    |
| 6/1/2004   | 69772    | COOLING TOWER (RECLAIMED WATER | 483,775.34   |
| 6/1/2004   | 69773    | IPA DAT PUMP                   | 188,678.42   |
| 6/1/2004   | 69776    | IPA TOWER INLET                | 119,243.40   |
| 6/1/2004   | 70095    | #6 DAP DRYER TAIL GAS SCRUBBER | 144,456.48   |
| 6/16/2004  | 61438    | COOLER PLENUM                  | 76,684.76    |
| 6/22/2004  | 61445    | SCRUBBER SEAL TANK             | 165,048.47   |
| 7/12/2004  | 62833    | PIPING & PUMP FOR 002 OUTFALL  | 289,032.21   |
| 9/7/2004   | 65519    | IPA COOLER #7 SAP              | 367,597.18   |
| 9/8/2004   | 65527    | #6 DAP DRYER TAIL GAS SCRUBBER | 52,228.05    |
| 9/28/2004  | 61449    | 18" PIPELINE (GYPSUM FIELD)    | 75,723.90    |
| 10/18/2004 | 61461    | PIPING TO DEMIN SUMP           | 202,719.36   |
| 11/1/2004  | 61457    | PRAYON EVACUATION DUCT (12")   | 18,810.60    |
| 11/1/2004  | 65535    | OUTFALL 005 GENERATOR          | 16,029.96    |
| 11/1/2004  | 65541    | DORRCO REUSE WATER TANK PH     | 8,415.73     |
| 11/1/2004  | 69788    | #3 FILTER FUME SCRUBBER PIPELI | 82,616.91    |

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MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost         |
|------------|----------|--------------------------------|--------------|
| 11/1/2004  | 70129    | 4/6/7 EVAP SCRUBBER PUMP BASE  | 30,910.48    |
| 11/1/2004  | 70135    | SCRUBBER TANK REF #22339       | 98,330.30    |
| 11/12/2004 | 62148    | 2900 20" LITHIA LINE IRON PIPE | 246,554.50   |
| 11/22/2004 | 62150    | HURRICANE PUMP AT GYP FIELD    | 136,552.17   |
| 11/30/2004 | 69793    | DAP 6 TAIL GAS SCRUBBER        | 330,212.31   |
| 12/29/2004 | 68333    | VESCOR SCRUBBER FAN HOUSING    | 27,659.72    |
| 1/11/2005  | 62153    | GYP SUM WASH PUMPS             | 29,044.10    |
| 1/25/2005  | 62151    | COMMON COOLING TOWER           | 59,707.07    |
| 3/8/2005   | 69041    | BUCKHORN DOBBINS PIPELINE      | 48,324.85    |
| 3/17/2005  | 63807    | 2,400 LITHIA FORCE 20# IRON PI | 634,321.79   |
| 3/30/2005  | 63116    | DUCTWORK                       | 135,895.47   |
| 3/30/2005  | 63121    | NOX ISOLATION DUCTIN           | 232,362.55   |
| 3/30/2005  | 65558    | PIPING AND VALVES              | 3,729,044.44 |
| 3/30/2005  | 65559    | CW BOOSTER PUMPS               | 105,656.26   |
| 3/30/2005  | 65562    | PW BOOSTER PUMPS               | 236,172.82   |
| 3/30/2005  | 65563    | PW FILL PUMPS                  | 52,206.62    |
| 3/30/2005  | 65564    | SEAL WATER BOOSTER             | 12,430.16    |
| 5/9/2005   | 64911    | MICROS CYCLONEAIRE BULKBAG LOA | 924,472.19   |
| 5/9/2005   | 64912    | MICROS VENTURI SCRUBBER PUMPS  | 40,911.65    |
| 5/9/2005   | 65551    | MICRONUTRIENT DUCT WORK        | 182,106.33   |
| 5/9/2005   | 65557    | MICRONUTRIENT FLOW METERS      | 27,423.70    |
| 6/1/2005   | 70749    | Re-Rubber #7 Evap. Scubber     | 240,562.00   |
| 6/1/2005   | 70753    | Gypsum Slurry pipeline         | 247,108.89   |
| 6/1/2005   | 70758    | 93% Rail Loadout Sump Pump     | 21,445.31    |
| 6/1/2005   | 70776    | 8 Acid Plant Duct Work CR41278 | 792,339.80   |
| 6/1/2005   | 70785    | #8 Ductwork CR 44779           | 605,591.03   |
| 6/1/2005   | 70792    | AFI Wash System Pump           | 9,264.06     |
| 6/1/2005   | 70793    | AFI Wash System Piping         | 27,295.70    |

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MOSAIC FERTILIZER, LLC  
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| acq-date | asset id | description                    | cost         |
|----------|----------|--------------------------------|--------------|
| 6/1/2005 | 70823    | Valve PH2 heat input           | 134,119.16   |
| 6/1/2005 | 70824    | Valve breakers ph2 heat input  | 28,446.36    |
| 6/1/2005 | 70825    | Cable Tray - PH2 Heat Input    | 74,975.01    |
| 6/1/2005 | 70826    | Spillway Liner PH2- Heat Input | 18,300.10    |
| 6/1/2005 | 70827    | Strainer Vessel PH2-Heat Input | 146,799.06   |
| 6/1/2005 | 70829    | wARMAN PUMP -HEAAT INPUT       | 577,779.00   |
| 6/1/2005 | 70830    | 4000FT 54" SUCTION HEADER      | 750,967.48   |
| 6/1/2005 | 70831    | 2500 FT 42" PIPING HEAT INPUT  | 515,884.84   |
| 6/1/2005 | 70832    | ACCESS RAMP PH2 HEAT INPUT     | 11,873.33    |
| 6/1/2005 | 70834    | STEEL STRUCTURE HEAT INPUT     | 1,457,801.42 |
| 6/1/2005 | 70835    | RUBBER LINE PIPING HEAT INPUT  | 347,390.98   |
| 6/1/2005 | 70836    | STAINLESS STEEL PIPING         | 797,379.48   |
| 6/1/2005 | 70837    | PAD SUMP PUMP-HEAT INPUT PH2   | 20,735.52    |
| 6/1/2005 | 70839    | PUMP-LAGOON CR#44567           | 629,995.41   |
| 6/1/2005 | 70840    | VESCOR SCRUBBER FAN HOUSING    | 14,168.12    |
| 6/1/2005 | 70863    | Auto Samplers Pond Water 40034 | 31,599.02    |
| 6/1/2005 | 70906    | VAPORIZER INTAKE DUCT 39585    | 58,328.44    |
| 6/1/2005 | 70907    | FLOWMETER FOR PIPE 39585       | 10,370.19    |
| 6/1/2005 | 70908    | FLARE PIPING 39585             | 484,744.62   |
| 6/1/2005 | 70910    | DUCTWORK SUPPORTS 39585        | 316,149.15   |
| 6/1/2005 | 70911    | DAMPER FAN 39585               | 16,413.87    |
| 6/1/2005 | 70914    | # 5 DAP VAPORIZER- REACTOR     | 457,351.80   |
| 6/1/2005 | 70916    | Ammonia Safety Relief Valve    | 16,674.33    |
| 6/1/2005 | 70917    | AMMONIA FLARE FOR #5 DAP 39585 | 305,768.08   |
| 6/1/2005 | 70918    | Flow Control Valve (39585)     | 16,325.62    |
| 6/1/2005 | 70919    | #5 Dap Vaporizer Motor         | 16,340.84    |
| 6/1/2005 | 70921    | Piping #5Dap Vaporizer-Reactor | 590,344.17   |
| 6/1/2005 | 70922    | MIST ELIMINATOR #5 DAP 39585   | 16,816.34    |

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| acq-date  | asset id | description                               | cost         |
|-----------|----------|-------------------------------------------|--------------|
| 6/1/2005  | 70923    | Valve for Ammonia System 39583            | 6,776.63     |
| 6/1/2005  | 70925    | pump- #5 dap vaporizer                    | 14,784.99    |
| 6/1/2005  | 70926    | VALVE #5 DAP VAPORIZER                    | 83,562.10    |
| 6/1/2005  | 70947    | AFI #2 SOLIT PLATE @ CYCLONE              | 12,505.22    |
| 6/30/2005 | 70846    | 200HP Motor                               | 33,565.08    |
| 6/30/2005 | 70847    | Pump for Teller scrubber                  | 331,366.20   |
| 6/30/2005 | 70848    | valve - teller scrubber 44274             | 38,207.63    |
| 6/30/2005 | 70850    | Piping for teller scrubber                | 146,577.43   |
| 7/1/2005  | 70818    | AFI COLLECTION HOOD                       | 13,714.68    |
| 6/1/2006  | 70988    | #6 Evaporator Re-rubber                   | 434,187.49   |
| 6/1/2006  | 70990    | #6 MOL Ratio Analyz Asset2867             | 21,780.62    |
| 7/1/2006  | 200650   | B GYP LINE PIPING                         | 1,021,653.28 |
| 8/18/2006 | 70989    | GYPSUM LINE 44954                         | 874,797.45   |
| 6/1/2007  | 201180   | AFI DF Scrubber Upgrade - Fan             | 194,929.42   |
| 6/1/2007  | 201181   | AFI DF Scrubber Upgrade - 200hp Motor     | 9,850.73     |
| 6/1/2007  | 201182   | AFI DF Scrubber Upgrade - Ductwork        | 82,329.09    |
| 6/1/2007  | 201585   | AFI Defluorination Scrubber Upgrade - Fan | 2,171.89     |

\$ 74,383,021.46

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**FLORIDA ENVIRONMENT CODIFIED REGULATIONS****TITLE 62 - DEPARTMENT OF ENVIRONMENTAL PROTECTION**

[NO AGENCY DESIGNATED]

**CHAPTER 62-8 - AD VALOREM TAX ASSESSMENT RULES — GUIDELINES FOR TAX ASSESSORS****Chapter 62-8 - Ad Valorem Tax Assessment Rules — Guidelines for Tax Assessors****62-8.001 Intent.**

In accordance with Chapter 193 Florida Statutes, the Board publishes the rules contained herein for the consideration and guidance of the several city and county tax assessors of the State to assist them in making a determination as to what assessment should be made for ad valorem taxes with respect to pollution control devices.

**62-8.020 Definitions.**

In construing this chapter, the words, phrases or terms shall have the following meaning:

- (a) "used primarily" — that the use of a facility in the control or abatement of pollution or contaminants which outweighs its use for any other purpose;
- (b) "salvage value" — the estimated fair market value, if any, which may be realized upon the sale or other disposition of a pollution control facility when it can no longer be used for the purpose for which it was designed;
- (c) "pollution control facilities" — devices, fixtures or machinery which are used to remove, decrease, stop or mitigate, by physical or chemical action, pollutants or contaminants which are a part or entirely of liquid, solid or gases released to the ambient air and water.

**62-8.030 Request for Assistance.**

- (a) The several tax assessors may, prior to assessing pollution control facilities or devices for ad valorem taxes, request the Florida Pollution Control Board to evaluate applications and advise the assessor as to the validity of the request for an assessment under the provisions of Section 403.241 F.S.
- (b) Prior to approving an assessment for ad valorem taxes under the provisions of Section 403.241 F. S., a tax assessor should require the applicant to submit with his applications a detailed list of pollution control devices being utilized by a facility; the cost of these devices; the function of the facility as it relates to pollution control and production. This information should be certified as being correct by a professional engineer registered in the State of Florida.

**62-8.040 Procedures.**

In considering an assessment for ad valorem taxes under Section 193.621, Florida Statutes, the tax assessor may utilize the following guidelines in determining whether the facilities claimed are used primarily for pollution control purposes and subject to assessment under Chapter 193, Florida Statutes:

- (1) If the person owning or responsible for operation of the facility secured approval of such equipment prior to its installation, in accordance with the rules and regulations of the Board.

(2) Upon written request by a tax assessor, the Florida Pollution Control Board will determine the applicable use of a facility with respect to Subsection 193.621(1), Florida Statutes. For this purpose the applicant must submit to the assessor, for submission to the Department, the following information prepared by a professional engineer registered in the State of Florida:

(a) Plans and specifications and related documents describing the equipment alleged to be used for pollution control. Plans or other information relative to the process which is controlled, adequate in scope to validate the claim for the proposed control equipment.

(b) A list of pollution control equipment which the applicant declares subject to assessment under Chapter 193, Florida Statutes, certified as to its true primary use by the engineer. The assessor may require on the equipment list the salvage value of each time.

(3) Prior to demolition and reconstruction of a plant or installation the owner should have such demolition and reconstruction approved by the Department as necessary for the control of industrial contaminants in order to comply with phrase "in the necessary control of industrial contaminants." Such approval will be given by the Department only after review of information relative to the specific plant submitted by a professional engineer registered in the State of Florida. Such information shall be adequate in scope to determine the necessity for demolition in the control of contaminants, and shall include plans and specifications for the reconstruction. The Florida Pollution Control Board will provide advice and consultation to the several tax assessors upon request concerning the phrases "increase the capacity of efficiency" and "decrease the unit cost of production."





March 22, 2010

Mr. William D. Shepherd  
General Counsel  
Hillsborough County Property Appraiser's Office

Re: Mosaic Fertilizer, LLC – Pollution Control Equipment

Dear William,

I received your letter dated March 8, 2010 indicating a response from Mr. Michael P. Halpin, from the Florida Department of Environmental Protection that was dated March 3, 2010.

I'm curious as to what list was sent to him for review, since he mentioned that a certification from a Professional Engineer was not included. I would like to receive a copy of the list that he received from your office to compare to the certified list that was left with you and Diane Maddox at our 12/9/09 meeting.

An acknowledgement that a certified copy was left with you and Diane Maddox back on our December 9, 2009 meeting would clear up and give assurances to Mr. Halpin that we have met 62-8.040, F.A.C.

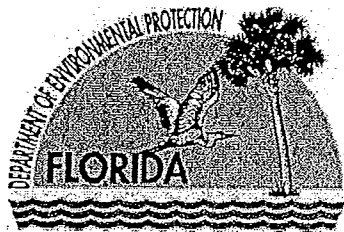
In order to save time I'm asking Mr. David B. Jellerson, P.E., Mosaic's Assistant V.P. – Environmental who certified the pollution control equipment list that was left with you and Diane Maddox contact Mr. Halpin's office directly to discuss the few items that may be in question.

I look forward to hearing from you concerning the above at your earliest convenience.

Sincerely,

**Randy McQuien,**  
**Asset Management – Lead | Phosphates - Finance**  
Mosaic Fertilizer, LLC | 13830 Circa Crossing Drive | Lithia, Florida 33547  
P: 813.500.6842 | F: 813.571.6934 | C: 863.393.4502 |  
E: [randy.mcquien@mosaicco.com](mailto:randy.mcquien@mosaicco.com) |  
W: [www.mosaicco.com](http://www.mosaicco.com)

Cc: David B. Jellerson



## Florida Department of Environmental Protection

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

Charlie Crist  
Governor

Jeff Kottkamp  
Lt. Governor

Michael W. Sole  
Secretary

March 3, 2010

William D. Shepherd  
General Counsel  
Hillsborough County Property Appraiser's Office  
County Center, 16th Floor  
601 East Kennedy Boulevard  
Tampa, Florida 33602-4932

Re: Mosaic

Dear Mr. Shepherd:

I have reviewed your letter of February 25, 2010. You asked that I provide an opinion as to whether certain tangible personal property owned by Mosaic should be considered Pollution Control Equipment pursuant to 193.621, Florida Statute, (F.S.) and 62-8.040, Florida Administrative Code (F.A.C.).

The material list provided by Mosaic 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 opacity monitors and dust collectors. Many of the items listed are clearly not pollution control equipment. For example, cooling towers are considered to be process equipment. Some of the equipment listed (e.g. fire alarm systems and surveillance systems) seem to be for safety purposes.

It is my recommendation to return the package to Mosaic 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 62-8.040, F.A.C., a current evaluation of their equipment by a registered Professional Engineer in the State of Florida must also be submitted.

Finally, I would like to point out that assessment of pollution control equipment for these purposes applies to "necessary installations of facilities in order to reduce air or water pollution." Not waste management assets as mentioned in the Mosaic letter.

If there are any questions regarding this determination, please contact Cindy Mulkey at (850) 245-2175.

Sincerely,

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

MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                    | cost         | Cost Center | Cost Ctr Descr    |
|------------|----------|--------------------------------|--------------|-------------|-------------------|
| 01/01/1977 | 60598    | DUPONT ANALYZERS               | 50,440.00    | 203630      | CRV SULF ACID GEN |
| 07/15/1988 | 60612    | 42" PIPE IN DITCH TO OUTFALL 0 | 154,167.50   | 203630      | CRV SULF ACID GEN |
| 08/01/1988 | 60476    | COGEN-WATER TREATMENT PLANT    | 1,129,038.73 | 203630      | CRV SULF ACID GEN |
| 08/01/1988 | 60478    | COGEN-INTERPASS ABSORBING TOWE | 322,897.02   | 203630      | CRV SULF ACID GEN |
| 08/01/1988 | 60480    | COGEN-DEMIN EFFLUENT SYSTEM    | 74,000.00    | 203630      | CRV SULF ACID GEN |
| 04/12/1989 | 60853    | CONCENTRATION ANALYZERS        | 7,926.28     | 203630      | CRV SULF ACID GEN |
| 07/31/1989 | 59974    | DEAERATOR BRACING -#8 CAP      | 7,566.00     | 203630      | CRV SULF ACID GEN |
| 08/10/1989 | 59976    | LEVEL DETECT EQUIP FOR TANKS   | 38,313.62    | 203630      | CRV SULF ACID GEN |
| 08/15/1989 | 59972    | CONDENSATE PIPE TO HOT DEMIN S | 6,891.17     | 203630      | CRV SULF ACID GEN |
| 12/08/1989 | 61197    | BLOWER DISCHARGE VALVE #8 CAP  | 35,110.00    | 203630      | CRV SULF ACID GEN |
| 12/15/1990 | 60882    | REDUNDANT 502 MONITOR #9 CAP   | 42,570.00    | 203630      | CRV SULF ACID GEN |
| 06/01/1991 | 60403    | OVL #9 CAP-FIRE PROT SPRINKLE  | 8,998.00     | 203630      | CRV SULF ACID GEN |
| 06/06/1991 | 60401    | FIBER OPTICS FOR T.I. D/3 SYS  | 26,087.50    | 203630      | CRV SULF ACID GEN |
| 08/20/1991 | 60533    | DUPONT 502 ANALYZER-#8 CAP     | 60,242.57    | 203630      | CRV SULF ACID GEN |
| 01/23/1992 | 60017    | FIRE ALARM SYS-CONTROL ROOMS   | 7,280.00     | 203630      | CRV SULF ACID GEN |
| 06/01/1992 | 60656    | CONDENSATE RECOVERY LINES      | 9,066.48     | 203630      | CRV SULF ACID GEN |
| 06/15/1992 | 60659    | LUBE OIL FIRE PROT SYS         | 4,822.00     | 203630      | CRV SULF ACID GEN |
| 07/31/1992 | 60657    | COOLING TWR BLOWDN REUSE LINES | 57,398.16    | 203630      | CRV SULF ACID GEN |
| 08/31/1992 | 60668    | FAN ASSEMBLY 6000 COOLINGTOWER | 9,153.00     | 203630      | CRV SULF ACID GEN |
| 08/31/1992 | 60669    | MIST ELIMINATOR 6K COOLING TR  | 6,700.00     | 203630      | CRV SULF ACID GEN |
| 01/31/1995 | 69291    | #7 DAT ACID DIS/MIST RENEWAL   | 128,748.40   | 203630      | CRV SULF ACID GEN |
| 08/15/1995 | 67678    | DISCH LINE #1 TK-SAMPLE STATN  | 80,746.97    | 203630      | CRV SULF ACID GEN |
| 10/30/1995 | 66589    | CAP SO2 EMISSION MONITOR(3)    | 45,153.03    | 203630      | CRV SULF ACID GEN |
| 10/30/1995 | 69997    | CONDENSATE RETURN LINE UPGRADE | 35,559.35    | 203630      | CRV SULF ACID GEN |
| 10/31/1995 | 67687    | DEMIN FLOWMETER-I/A SERIES     | 1,100.67     | 203630      | CRV SULF ACID GEN |
| 11/15/1995 | 67688    | DEMIN FLOWTUBE-MAGNETIC        | 2,100.26     | 203630      | CRV SULF ACID GEN |
| 11/15/1995 | 67689    | FUEL OIL PURIFIER              | 5,000.00     | 203630      | CRV SULF ACID GEN |
| 12/31/1995 | 69993    | UPGRADE PH & COND ANALYZERS    | 10,847.63    | 203630      | CRV SULF ACID GEN |
| 02/28/1996 | 67730    | #7 INSULATION IMPROVEMENT      | 410,098.62   | 203630      | CRV SULF ACID GEN |
| 04/30/1996 | 67737    | #7 INTERPASS ABSORBING TOWER   | 1,284,101.47 | 203630      | CRV SULF ACID GEN |
| 06/01/1996 | 64202    | #8 COOLING TOWER FAN MONITOR   | 8,800.00     | 203630      | CRV SULF ACID GEN |
| 06/18/1996 | 61727    | MINIGAS 4X4 AIR MONITOR (3)    | 4,945.05     | 203630      | CRV SULF ACID GEN |
| 09/04/1996 | 62418    | #9 CAP INTERPASS TANK          | 380,321.69   | 203630      | CRV SULF ACID GEN |
| 09/20/1996 | 62417    | CAP DCS UPGRADE                | 257,111.36   | 203630      | CRV SULF ACID GEN |
| 11/01/1996 | 65966    | #8 CAP SILENCER ON TURBIN      | 4,185.00     | 203630      | CRV SULF ACID GEN |
| 11/11/1996 | 61724    | CONCENTRATION ANALYZER         | 5,309.03     | 203630      | CRV SULF ACID GEN |
| 02/15/1997 | 65132    | #9 VACUUM LINE GAS RECOVERY    | 49,860.00    | 203630      | CRV SULF ACID GEN |
| 05/01/1997 | 67592    | #6 SULFURIC STORAGE TANK INSPE | 106,138.39   | 203630      | CRV SULF ACID GEN |
| 09/30/1997 | 62442    | TOROIDAL CONDUCTIVITY SENSOR   | 2,116.42     | 203630      | CRV SULF ACID GEN |
| 09/30/1997 | 62443    | TOROIDAL CONDUCTIVITY SENSOR   | 2,116.42     | 203630      | CRV SULF ACID GEN |
| 10/23/1997 | 68692    | BUCKHORN FLOW FWCT MAKEUP VALV | 12,112.40    | 203630      | CRV SULF ACID GEN |
| 11/04/1997 | 63565    | #8 PREHEATER PH ANALYZER       | 3,909.54     | 203630      | CRV SULF ACID GEN |
| 11/05/1997 | 67767    | DEMIN TRANSFER LINE PH MONITOR | 11,309.90    | 203630      | CRV SULF ACID GEN |
| 11/19/1997 | 64244    | #9 FINAL & IPA TOWER INTERVALS | 261,791.60   | 203630      | CRV SULF ACID GEN |
| 12/01/1997 | 68698    | TEMPERATURE ALARM MODULES      | 2,460.82     | 203630      | CRV SULF ACID GEN |
| 12/31/1997 | 66925    | DRYING TOWER EXIT DUCT         | 66,898.78    | 203630      | CRV SULF ACID GEN |
| 03/03/1998 | 62878    | #9 CAP DRY TOWER MIST ELIMIN   | 211,102.00   | 203630      | CRV SULF ACID GEN |
| 03/16/1998 | 69394    | #9 S/A DRIPT ELIMINATORS       | 174,925.66   | 203630      | CRV SULF ACID GEN |
| 03/24/1998 | 64239    | DEMIN CONDUTIVITY ANALYZER     | 7,659.39     | 203630      | CRV SULF ACID GEN |
| 04/08/1998 | 63559    | ACID COOLER CATHODIC PROTECTIO | 19,614.43    | 203630      | CRV SULF ACID GEN |
| 06/01/1998 | 62902    | BURNER RAIN COVER              | 21,151.43    | 203630      | CRV SULF ACID GEN |



MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost         | Cost Center | Cost Ctr Descr    |
|------------|----------|---------------------------------|--------------|-------------|-------------------|
| 06/01/2004 | 61965    | COOLING TOWER LIGHTING PROTECT  | 5,279.62     | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 61966    | H&J SUBSTATION LIGHTNING PROTEC | 5,279.62     | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 62832    | PIPING & PUMP FOR 001 OUTFALL   | 138,790.70   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 63083    | CANDLE TYPE MIST ELIMINATOR #9  | 446,887.76   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 63771    | POWER POLE LIGHTNING PROTECTION | 5,279.62     | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 64458    | BURNER-BOILER CROSSOVER DUCT    | 246,488.61   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 68325    | WATER TANK (RECLAIMED WATER)    | 109,305.32   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 69772    | COOLING TOWER (RECLAIMED WATER  | 483,775.34   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 69773    | IPA DAT PUMP                    | 188,678.42   | 203630      | CRV SULF ACID GEN |
| 06/01/2004 | 69776    | IPA TOWER INLET                 | 119,243.40   | 203630      | CRV SULF ACID GEN |
| 07/12/2004 | 62833    | PIPING & PUMP FOR 002 OUTFALL   | 289,032.21   | 203630      | CRV SULF ACID GEN |
| 09/07/2004 | 65519    | IPA COOLER #7 SAP               | 367,597.18   | 203630      | CRV SULF ACID GEN |
| 10/18/2004 | 61461    | PIPING TO DEMIN SUMP            | 202,719.36   | 203630      | CRV SULF ACID GEN |
| 01/25/2005 | 62151    | COMMON COOLING TOWER            | 59,707.07    | 203630      | CRV SULF ACID GEN |
| 03/30/2005 | 63116    | DUCTWORK                        | 135,895.47   | 203630      | CRV SULF ACID GEN |
| 03/30/2005 | 63121    | NOX ISOLATION DUCTIN            | 232,362.55   | 203630      | CRV SULF ACID GEN |
| 03/30/2005 | 65558    | PIPING AND VALVES               | 3,729,044.44 | 203630      | CRV SULF ACID GEN |
| 06/01/2005 | 70758    | 93% Rail Loadout Sump Pump      | 21,445.31    | 203630      | CRV SULF ACID GEN |
| 06/01/2005 | 70776    | 8 Acid Plant Duct Work CR41278  | 792,339.80   | 203630      | CRV SULF ACID GEN |
| 06/01/2005 | 70785    | #8 Ductwork CR 44779            | 605,591.03   | 203630      | CRV SULF ACID GEN |
| 11/30/1992 | 61166    | 300K TANK CONTAINMENT-EXP PROJ  | 112,698.65   | 203690      | CRV PHOS ACID GEN |
| 12/01/1992 | 60782    | SCRUBBER ACID PUMP PIPING       | 18,678.93    | 203690      | CRV PHOS ACID GEN |
| 04/01/1975 | 60472    | PRAYON RECYCLE SUMP WALLS       | 16,800.00    | 203760      | CRV PRAYON REAC   |
| 12/31/1975 | 60593    | GYP SUM SLURRY PUMP-PRAYON      | 396,000.00   | 203760      | CRV PRAYON REAC   |
| 12/31/1981 | 60958    | NPDES WASTEWATER                | 767,579.00   | 203760      | CRV PRAYON REAC   |
| 09/30/1983 | 61313    | GYP BOOST @ PRAYON              | 97,237.00    | 203760      | CRV PRAYON REAC   |
| 09/30/1983 | 61314    | PRAYON FUME SCRUBBER            | 112,254.00   | 203760      | CRV PRAYON REAC   |
| 07/31/1988 | 60026    | DORRCO FUME EVACUATION DUCT     | 32,763.00    | 203760      | CRV PRAYON REAC   |
| 08/10/1989 | 59977    | LEVEL DETECT EQUIP FOR TANKS    | 87,245.57    | 203760      | CRV PRAYON REAC   |
| 09/30/1989 | 61364    | 6" POLY CAKEWASH LINE           | 13,407.38    | 203760      | CRV PRAYON REAC   |
| 03/13/1990 | 60377    | PLASTIC CHEVRON DEMISTOR        | 35,949.74    | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 59587    | PORTED GATE VALVES-GYP SLURRY   | 40,656.24    | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 59772    | INSTRUMENT UPGRADE-PUMPING SYS  | 1,719.90     | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 60870    | GYP SLURRY TRANSPORT SYS        | 38,602.62    | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 60874    | 2800 GYP SLURRY PIPE            | 60,551.83    | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 60980    | EVAC DUCT/HOOD SUPPORTS-DORRCO  | 14,063.38    | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 60981    | SCRUBBER PACKING/SPRAY HEADER   | 4,850.00     | 203760      | CRV PRAYON REAC   |
| 06/01/1990 | 60986    | DUAL STRAINERS-POND H2O SUPPLY  | 16,366.00    | 203760      | CRV PRAYON REAC   |
| 07/02/1990 | 61111    | SUMP PUMP AT 300K TANK          | 14,839.25    | 203760      | CRV PRAYON REAC   |
| 07/05/1990 | 59589    | DUAL STRAINERS & SCRUBBERS      | 17,500.00    | 203760      | CRV PRAYON REAC   |
| 07/23/1990 | 59771    | 3000 24" SLURRY PIPE            | 60,784.96    | 203760      | CRV PRAYON REAC   |
| 07/31/1990 | 61003    | WASH BOX CLEANING CART-CLARIF   | 5,824.00     | 203760      | CRV PRAYON REAC   |
| 07/31/1990 | 61005    | REMOTE ALARM SYS-W. 54% TANK    | 10,705.00    | 203760      | CRV PRAYON REAC   |
| 08/16/1990 | 59770    | PIPING TO CENTRIF W/POND H2O    | 30,445.62    | 203760      | CRV PRAYON REAC   |
| 09/12/1990 | 59678    | FEED PUMP ALARM/LEVEL INDICATO  | 6,220.00     | 203760      | CRV PRAYON REAC   |
| 09/25/1990 | 61383    | COMP ENGR - LEVEL DETECT SYS    | 9,562.00     | 203760      | CRV PRAYON REAC   |
| 09/25/1990 | 61384    | 8 MILTRONIC LEVEL MONITORS      | 34,842.22    | 203760      | CRV PRAYON REAC   |
| 10/18/1990 | 60507    | TANK LEVEL ALARM, PHOS ACID     | 749.00       | 203760      | CRV PRAYON REAC   |
| 10/23/1990 | 60272    | COND DUMP SYS SCH 40 PIPE       | 17,499.08    | 203760      | CRV PRAYON REAC   |
| 10/30/1990 | 60270    | COND DUMP SYS -SCH 40 PIPE      | 17,447.00    | 203760      | CRV PRAYON REAC   |
| 12/07/1990 | 60390    | 7 CHEVRON MIST ELIMINATORS      | 90,507.11    | 203760      | CRV PRAYON REAC   |
| 01/23/1991 | 60639    | CHEVRON MIST ELIM, #9-10 EVAP   | 31,860.00    | 203760      | CRV PRAYON REAC   |
| 02/01/1991 | 60768    | RUBBERLINED PIPE-CAKEWASH LINE  | 19,572.48    | 203760      | CRV PRAYON REAC   |
| 06/01/1991 | 60399    | HOT WATER WASH SYS.-PIPING      | 31,177.54    | 203760      | CRV PRAYON REAC   |



| acq-date   | asset id | description                    | cost         | Cost Center | Cost Ctr Descr  |
|------------|----------|--------------------------------|--------------|-------------|-----------------|
| 12/16/1997 | 67085    | #2 FILTER NORTH GYP PUMP LINE  | 19,994.28    | 203760      | CRV PRAYON REAC |
| 12/16/1997 | 68685    | GYP FILTER WASH SYSTEM         | 16,140.56    | 203760      | CRV PRAYON REAC |
| 01/21/1998 | 66912    | RELIN BAROMETRIC SEAL TANK     | 41,296.99    | 203760      | CRV PRAYON REAC |
| 01/21/1998 | 66913    | RELIN PRAYON HOT TANK          | 40,025.92    | 203760      | CRV PRAYON REAC |
| 01/21/1998 | 66916    | RE-RUBBER WEST FLASH COOLER    | 84,423.71    | 203760      | CRV PRAYON REAC |
| 01/21/1998 | 66917    | RELIN W BAROMETRIC CONDENSER   | 40,503.49    | 203760      | CRV PRAYON REAC |
| 01/21/1998 | 66918    | RELIN E BAROMETRIC CONDENSER   | 38,226.00    | 203760      | CRV PRAYON REAC |
| 01/27/1998 | 67598    | TELLER SCRUBBER PIPING         | 34,990.67    | 203760      | CRV PRAYON REAC |
| 06/01/1998 | 62905    | B3 GYP LINE                    | 7,881.35     | 203760      | CRV PRAYON REAC |
| 06/19/1998 | 65156    | COOLER DISCHARGE LINES         | 18,879.81    | 203760      | CRV PRAYON REAC |
| 09/17/1998 | 67110    | RE-RUBBER GYPSUM SLURRY TANK   | 277,036.86   | 203760      | CRV PRAYON REAC |
| 01/04/1999 | 63589    | NEW GYP FIELD FRESHWATER TANK  | 19,615.31    | 203760      | CRV PRAYON REAC |
| 04/05/1999 | 61786    | P/A ENVIRONMENTAL INTERLOCKS   | 10,850.43    | 203760      | CRV PRAYON REAC |
| 05/05/1999 | 67820    | FILTRATE TANK PADS (2) CONCRET | 45,600.01    | 203760      | CRV PRAYON REAC |
| 06/01/1999 | 66488    | AL GYP LINE                    | 20,671.61    | 203760      | CRV PRAYON REAC |
| 08/10/1999 | 64738    | A" GYP PUMP WASHLINE           | 15,077.86    | 203760      | CRV PRAYON REAC |
| 08/24/1999 | 65383    | A" GYP LINE FLOW METER         | 12,599.27    | 203760      | CRV PRAYON REAC |
| 09/15/1999 | 70524    | MILL DISTRIBUTIVE CONTROL SYST | 248,073.37   | 203760      | CRV PRAYON REAC |
| 11/30/1999 | 68073    | A" GYP LINE FLOW METER         | 5,410.09     | 203760      | CRV PRAYON REAC |
| 06/30/2001 | 65413    | CONDUCTIVITY ALARMS-FSA        | 46,329.49    | 203760      | CRV PRAYON REAC |
| 02/28/2002 | 65662    | PRAYON TELLER/SCRUBBER ROOF    | 41,408.62    | 203760      | CRV PRAYON REAC |
| 02/28/2002 | 69921    | #3 FILTER GYP TANK SSTEEL REP  | 77,362.19    | 203760      | CRV PRAYON REAC |
| 03/31/2002 | 67052    | #3 FILTER SPLASH GUARDS/FUME H | 74,365.00    | 203760      | CRV PRAYON REAC |
| 06/01/2002 | 64619    | WATER PIPE SYSTEM (PINEYPT)    | 66,226.01    | 203760      | CRV PRAYON REAC |
| 06/01/2002 | 70626    | BARRIER TANKS DOUBLE SEALS     | 44,722.57    | 203760      | CRV PRAYON REAC |
| 06/30/2002 | 70624    | AUTO SAMPLER SYSTEM ON GYP LIN | 17,417.62    | 203760      | CRV PRAYON REAC |
| 07/01/2002 | 64623    | FSA MAG DRIVE SCRUBBER PUMP    | 21,107.90    | 203760      | CRV PRAYON REAC |
| 07/31/2002 | 63907    | #1 FILTER GYP TANK S.STEEL     | 64,085.00    | 203760      | CRV PRAYON REAC |
| 10/01/2002 | 62756    | ODOR STACK SCRUBBER FAN        | 17,567.25    | 203760      | CRV PRAYON REAC |
| 10/01/2002 | 63902    | ODOR STACK DUCTWORK            | 445,008.89   | 203760      | CRV PRAYON REAC |
| 10/01/2002 | 63903    | ODOR STACK PIPING              | 76,240.43    | 203760      | CRV PRAYON REAC |
| 10/01/2002 | 63904    | ODOR STACK SCRUBBER FAN        | 246,141.75   | 203760      | CRV PRAYON REAC |
| 10/01/2002 | 63918    | ODOR CONTROL STACK             | 1,420,538.84 | 203760      | CRV PRAYON REAC |
| 12/01/2002 | 61631    | #9 EVAP RERUBBER SCRUBBER SEAL | 7,704.00     | 203760      | CRV PRAYON REAC |
| 12/01/2002 | 62042    | SUBSYSTEM-2VAC PUMP MUFFLERS   | 18,404.00    | 203760      | CRV PRAYON REAC |
| 01/01/2003 | 67893    | DORRCO DIGESTER SLURRY PUMP    | 744,458.45   | 203760      | CRV PRAYON REAC |
| 01/01/2003 | 67897    | DORRCO SLURRY PIPING(DIGESTER) | 121,153.63   | 203760      | CRV PRAYON REAC |
| 01/01/2003 | 67898    | DORRCO DIGESTER SCRUBBER FAN   | 1,299,154.57 | 203760      | CRV PRAYON REAC |
| 02/01/2003 | 63442    | RERUBBER #4 EVAPORATOR         | 312,800.02   | 203760      | CRV PRAYON REAC |
| 02/01/2003 | 65439    | #7 PW PUMP UPGRADE             | 20,831.36    | 203760      | CRV PRAYON REAC |
| 06/01/2003 | 62057    | #8 PW PUMP MODIFICATIONS       | 13,397.00    | 203760      | CRV PRAYON REAC |
| 06/01/2003 | 62778    | #1 FILTER GYP TANK             | 15,013.89    | 203760      | CRV PRAYON REAC |
| 06/01/2003 | 68597    | B-4 GYPSUM SLURRY PIPE LINE UP | 287,139.87   | 203760      | CRV PRAYON REAC |
| 06/01/2003 | 70390    | CENTRIFUGE SLURRY LINE         | 9,669.89     | 203760      | CRV PRAYON REAC |
| 06/01/2003 | 70391    | CENTRIFUGE SLURRY LINE         | 9,669.89     | 203760      | CRV PRAYON REAC |
| 06/15/2003 | 69641    | VALVES FOR #9 EVAP SCRUB PUMP  | 18,097.98    | 203760      | CRV PRAYON REAC |
| 08/06/2003 | 62779    | #2 FILTER GYP TANK             | 143,220.05   | 203760      | CRV PRAYON REAC |
| 11/24/2003 | 62079    | #3 FILTER VACUUM PMP SILENCERS | 51,592.67    | 203760      | CRV PRAYON REAC |
| 11/24/2003 | 62627    | PIPING FOR TELLER SCRUBBER     | 18,190.00    | 203760      | CRV PRAYON REAC |
| 11/01/2004 | 61457    | PRAYON EVACUATION DUCT (12")   | 18,810.60    | 203760      | CRV PRAYON REAC |
| 11/01/2004 | 65541    | DORRCO REUSE WATER TANK PH     | 8,415.73     | 203760      | CRV PRAYON REAC |
| 11/01/2004 | 69788    | #3 FILTER FUME SCRUBBER PIPELI | 82,616.91    | 203760      | CRV PRAYON REAC |
| 11/22/2004 | 62150    | HURRICANE PUMP AT GYP FIELD    | 136,552.17   | 203760      | CRV PRAYON REAC |
| 12/29/2004 | 68333    | VESCOR SCUBBER FAN HOUSING     | 27,659.72    | 203760      | CRV PRAYON REAC |
| 03/30/2005 | 65559    | CW BOOSTER PUMPS               | 105,656.26   | 203760      | CRV PRAYON REAC |

| acq-date   | asset id | description                    | cost         | Cost Center | Cost Ctr Descr       |
|------------|----------|--------------------------------|--------------|-------------|----------------------|
| 06/01/2004 | 64450    | 2 PFS PIPELINES FR #5 TO DOCK  | 440,194.08   | 203780      | CRV PHOSACID EVAP    |
| 11/01/2004 | 70129    | 4/6/7 EVAP SCRUBBER PUMP BASE  | 30,910.48    | 203780      | CRV PHOSACID EVAP    |
| 06/01/2005 | 70749    | Re-Rubber #7 Evap. Scrubber    | 240,562.00   | 203780      | CRV PHOSACID EVAP    |
| 06/01/2006 | 70988    | #6 Evaporator Re-rubber        | 434,187.49   | 203780      | CRV PHOSACID EVAP    |
| 06/01/2005 | 70863    | Auto Samplers Pond Water 40034 | 31,599.02    | 203800      | CRV POND WATERSTABIL |
| 07/01/2006 | 200650   | B GYP LINE PIPING              | 1,021,653.28 | 203810      | CRV NEW GYP DISPOSAL |
| 03/31/1996 | 67739    | DAP SLURRY PUMP                | 54,317.30    | 203840      | CRV PROD MICRO/DAP 6 |
| 09/30/1998 | 66022    | 60,000 GAL SLURRY TANK RELINE  | 136,056.53   | 203840      | CRV PROD MICRO/DAP 6 |
| 06/01/1988 | 60024    | COATING OIL TANK               | 45,684.15    | 203850      | CRV PROD DAP 5       |
| 09/28/1988 | 60238    | COATING OIL PIPE MODIFICATIONS | 17,000.00    | 203850      | CRV PROD DAP 5       |
| 01/31/1989 | 60733    | PH MONITOR & PUMP UPGRADE      | 14,518.30    | 203850      | CRV PROD DAP 5       |
| 03/24/1989 | 60970    | 700HP MOTOR FOR RGC V SCRUBBER | 23,121.97    | 203850      | CRV PROD DAP 5       |
| 06/01/1989 | 60978    | CONVERT RGC V FAN TO 700HP     | 40,616.04    | 203850      | CRV PROD DAP 5       |
| 06/01/1989 | 61322    | NH3 CONTROL & MONITOR SYSTEM   | 8,790.76     | 203850      | CRV PROD DAP 5       |
| 06/01/1989 | 61323    | FRESH WATER BOOSTER PUMP       | 5,913.40     | 203850      | CRV PROD DAP 5       |
| 08/22/1989 | 59579    | QUANTUM 1200 NIR ANALYZER      | 40,100.00    | 203850      | CRV PROD DAP 5       |
| 09/30/1989 | 60492    | NH3 VOLUME MONITOR             | 4,158.75     | 203850      | CRV PROD DAP 5       |
| 10/30/1989 | 60498    | LEVEL DETECT EQUIP ON TANKS    | 11,160.85    | 203850      | CRV PROD DAP 5       |
| 12/28/1989 | 60369    | NH3 TRANSFER PIPE              | 4,963.51     | 203850      | CRV PROD DAP 5       |
| 12/29/1989 | 60378    | 4-10" STEEL BEAMS-RG SCRUBBER  | 9,422.86     | 203850      | CRV PROD DAP 5       |
| 02/28/1990 | 60255    | 700HP MOTOR FOR SCRUBBER FANS  | 24,464.86    | 203850      | CRV PROD DAP 5       |
| 03/07/1990 | 60252    | RETENTION BASIN PUMP           | 16,870.00    | 203850      | CRV PROD DAP 5       |
| 06/30/1990 | 60393    | TANK LEVEL INDICATOR, #86500   | 1,424.00     | 203850      | CRV PROD DAP 5       |
| 07/27/1990 | 59766    | INSULATE COATING OIL TANK      | 8,100.00     | 203850      | CRV PROD DAP 5       |
| 07/27/1990 | 59769    | PUMPS, POND WATER RETURN (3)   | 53,174.00    | 203850      | CRV PROD DAP 5       |
| 09/30/1990 | 59895    | PIPE BRIDGE, 6" DUST LINE      | 31,447.41    | 203850      | CRV PROD DAP 5       |
| 09/30/1990 | 59896    | GUARDRAILS (DUST LINE PIPE BR) | 2,382.50     | 203850      | CRV PROD DAP 5       |
| 03/01/1991 | 61212    | STEEL ACCESS PLATFORM-SCRUBBER | 5,905.25     | 203850      | CRV PROD DAP 5       |
| 11/30/1991 | 61017    | COATING OIL LINE INSULATION    | 2,400.00     | 203850      | CRV PROD DAP 5       |
| 12/20/1991 | 61019    | OCATING OIL RATION CONTROL SYS | 10,900.00    | 203850      | CRV PROD DAP 5       |
| 12/30/1991 | 61018    | COATING OIL CONTROL SYS PIPE   | 7,378.21     | 203850      | CRV PROD DAP 5       |
| 12/31/1991 | 59626    | HYDR LIFT WEIGHING SYS-DUST    | 6,750.00     | 203850      | CRV PROD DAP 5       |
| 02/20/1992 | 61412    | RG SCRUBBER-EXP PROJ           | 146,762.32   | 203850      | CRV PROD DAP 5       |
| 06/01/1992 | 59922    | CLOSED CIRCUIT MONITORING SYS  | 12,733.75    | 203850      | CRV PROD DAP 5       |
| 09/25/1992 | 60784    | RERUBBER N 5% TANK             | 40,101.79    | 203850      | CRV PROD DAP 5       |
| 11/18/1992 | 60672    | HIGH LEVEL TANK ALARMS (2)     | 7,963.00     | 203850      | CRV PROD DAP 5       |
| 11/30/1992 | 61157    | DRYER FAN-EXP PROJ             | 181,739.19   | 203850      | CRV PROD DAP 5       |
| 11/30/1992 | 61158    | STACK FOR SCRUBBER-EXP PROJ    | 241,400.41   | 203850      | CRV PROD DAP 5       |
| 11/30/1992 | 61159    | RGC V TAIL GAS SCRUBBER        | 217,450.66   | 203850      | CRV PROD DAP 5       |
| 11/30/1992 | 61160    | SCRUBBER AREA PAD-EXP PROJ     | 69,330.22    | 203850      | CRV PROD DAP 5       |
| 02/28/1994 | 60444    | DEFOAMER LEVEL SURESITE INSTRM | 1,504.50     | 203850      | CRV PROD DAP 5       |
| 12/31/1994 | 69292    | F SUBSTN POWER MONITOR F1      | 3,057.50     | 203850      | CRV PROD DAP 5       |
| 12/31/1994 | 69293    | F SUBSTN POWER MONITOR F2      | 3,057.50     | 203850      | CRV PROD DAP 5       |
| 12/31/1994 | 69294    | F SUBSTN POWER MONITOR F3      | 3,057.50     | 203850      | CRV PROD DAP 5       |
| 02/03/1995 | 61653    | MCC ROOM SMOKE DETECTOR        | 5,790.00     | 203850      | CRV PROD DAP 5       |
| 04/30/1995 | 61654    | COATING OIL DRUM REX DRIVE     | 6,767.64     | 203850      | CRV PROD DAP 5       |
| 04/30/1995 | 61655    | COATING OIL DRUM PIPING        | 23,800.00    | 203850      | CRV PROD DAP 5       |
| 04/30/1995 | 61656    | COATING OIL DRUM, ROTARY       | 83,143.61    | 203850      | CRV PROD DAP 5       |
| 02/15/1996 | 61673    | GTSP 40% SURGE TANK RUB LINER  | 65,064.11    | 203850      | CRV PROD DAP 5       |
| 06/01/1996 | 61725    | SMC CONTROLLER-GTSP COATING OI | 1,998.00     | 203850      | CRV PROD DAP 5       |
| 06/30/1996 | 66885    | DAP SCRUBBER DUCT              | 32,500.00    | 203850      | CRV PROD DAP 5       |
| 01/31/1997 | 65130    | DAP 30% ACID TANK RE-RUBBER    | 17,416.00    | 203850      | CRV PROD DAP 5       |
| 03/04/1997 | 65129    | PAP COOLER SCRUBBER            | 48,818.70    | 203850      | CRV PROD DAP 5       |
| 03/07/1997 | 65135    | DAP SCRUBBER FAN MOTOR         | 35,105.63    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 65809    | MILL RTD TRANSMITTERS          | 16,000.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 65810    | 5&9 MILL GAS REGULATOR         | 49,764.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67067    | NO 5 MILL DUST COLLECTOR       | 35,000.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67068    | NO5 MILL DUST COLLECTOR AIRLOC | 3,500.00     | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67069    | NO 5 MILL DUST PUMP            | 7,550.00     | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67070    | NO 5 MILL DUST COLLECTOR FAN/M | 29,075.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67071    | NO 5 MILL STACK                | 35,500.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67072    | 5 & 9 MILL DUCT WORK & INSULAT | 232,964.00   | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67074    | 5 & 9 MILL DUST TRANSFER PIPIN | 30,100.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67747    | MILL DUST BLOWER               | 16,500.00    | 203850      | CRV PROD DAP 5       |
| 03/30/1997 | 67748    | MILL SPARE BLOWER              | 9,006.00     | 203850      | CRV PROD DAP 5       |

| acq-date   | asset id | description                    | cost         | Cost Center | Cost Ctr Descr |
|------------|----------|--------------------------------|--------------|-------------|----------------|
| 06/30/1999 | 68076    | JORDON ACTUATOR FOR DAP SCRUBB | 7,120.00     | 203850      | CRV PROD DAP 5 |
| 07/20/1999 | 65362    | #5 DAP TAIL GAS SCROBBER       | 42,936.32    | 203850      | CRV PROD DAP 5 |
| 11/30/1999 | 65220    | TAILGAS SCRUBBER PLATFORM      | 18,918.24    | 203850      | CRV PROD DAP 5 |
| 06/01/2000 | 68078    | RAY MILL CYCLONE & DUST SYSTEM | 419,992.32   | 203850      | CRV PROD DAP 5 |
| 04/30/2001 | 64756    | GTSP ACID DITCH LINING UPG     | 26,474.00    | 203850      | CRV PROD DAP 5 |
| 02/28/2002 | 65663    | SEAL WATER BOOSTER PUMP        | 13,606.77    | 203850      | CRV PROD DAP 5 |
| 09/01/2002 | 63915    | FOXBORO COATG OIL CTRLS        | 6,971.56     | 203850      | CRV PROD DAP 5 |
| 10/31/2002 | 64367    | ASPIRATORS & FANS (GTSP)       | 60,486.32    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 63763    | #5 DAP SCRUBBER SPRAY          | 17,982.10    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67287    | SCREENS & CHUTES               | 1,340,354.13 | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67290    | DUCT WORK                      | 571,174.10   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67294    | AMMONIA PUMP                   | 31,547.42    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67298    | PRIMARY SCRUBBER PUMPS         | 110,805.05   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67300    | COATING OIL GEAR PUMP          | 7,879.70     | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67301    | EYEWASHERS (SAFETY)            | 13,558.92    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67978    | RG PRESCRUBBER PUMP            | 65,897.30    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67979    | SCRUBBERS                      | 719,667.89   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67980    | SAFETY RELIEF VALVES (AMMONIA) | 17,285.36    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67981    | SCRUBBER PUMPS                 | 94,157.16    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67988    | COATING OIL TANK               | 11,206.62    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67991    | CENT AIR UNIT/W AMMONIA CHILLE | 524,211.17   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67993    | VAPORIZER                      | 325,671.53   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 67995    | CYCLONES                       | 257,535.57   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 69068    | COLLECTING HOPPER              | 44,627.30    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 69070    | SCRUBBER TANK                  | 1,131,424.14 | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 69072    | SCRUBBER FAN                   | 189,741.89   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 69073    | RGV FAN                        | 189,741.89   | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 69078    | DI55 TITRATOR LAB EQUIPMENT    | 38,149.53    | 203850      | CRV PROD DAP 5 |
| 06/01/2004 | 70095    | #6 DAP DRYER TAIL GAS SCRUBBER | 144,456.48   | 203850      | CRV PROD DAP 5 |
| 06/16/2004 | 61438    | COOLER PLENUM                  | 76,684.76    | 203850      | CRV PROD DAP 5 |
| 06/22/2004 | 61445    | SCRUBBER SEAL TANK             | 165,048.47   | 203850      | CRV PROD DAP 5 |
| 09/08/2004 | 65527    | #6 DAP DRYER TAIL GAS SCRUBBER | 52,228.05    | 203850      | CRV PROD DAP 5 |
| 11/01/2004 | 70135    | SCRUBBER TANK REF #22339       | 98,330.30    | 203850      | CRV PROD DAP 5 |
| 11/30/2004 | 69793    | DAP 6 TAIL GAS SCRUBBER        | 330,212.31   | 203850      | CRV PROD DAP 5 |
| 05/09/2005 | 64911    | MICROS CYCLONEAIRE BULKBAG LOA | 924,472.19   | 203850      | CRV PROD DAP 5 |
| 05/09/2005 | 64912    | MICROS VENTURI SCRUBBER PUMPS  | 40,911.65    | 203850      | CRV PROD DAP 5 |
| 05/09/2005 | 65551    | MICRONUTRIENT DUCT WORK        | 182,106.33   | 203850      | CRV PROD DAP 5 |
| 05/09/2005 | 65557    | MICRONUTRIENT FLOW METERS      | 27,423.70    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70906    | VAPORIZER INTAKE DUCT 39585    | 58,328.44    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70907    | FLOWMETER FOR PIPE 39585       | 10,370.19    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70908    | FLARE PIPING 39585             | 484,744.62   | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70910    | DUCTWORK SUPPORTS 39585        | 316,149.15   | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70911    | DAMPER FAN 39585               | 16,413.87    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70914    | # 5 DAP VAPORIZER- REACTOR     | 457,351.80   | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70916    | Ammonia Safety Relief Valve    | 16,674.33    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70917    | AMMONIA FLARE FOR #5 DAP 39585 | 305,768.08   | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70918    | Flow Control Valve (39585)     | 16,325.62    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70919    | #5 Dap Vaporizer Motor         | 16,340.84    | 203850      | CRV PROD DAP 5 |
| 06/01/2005 | 70921    | Piping #5Dap Vaporizer-Reactor | 590,344.17   | 203850      | CRV PROD DAP 5 |

MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                               | cost         | Cost Center | Cost Ctr Descr    |
|------------|----------|-------------------------------------------|--------------|-------------|-------------------|
| 09/02/1998 | 67111    | DEFLO SCRUBBER PLATFORM                   | 9,173.60     | 203865      | CRV FEED GENERAL  |
| 09/02/1998 | 67114    | CYCLONE LEVEL PLATFORM                    | 8,483.50     | 203865      | CRV FEED GENERAL  |
| 09/02/1998 | 67115    | AII PAD PROTECTIVE COATING                | 27,755.00    | 203865      | CRV FEED GENERAL  |
| 03/23/1999 | 68724    | AFI SUMP PUMP                             | 36,489.13    | 203865      | CRV FEED GENERAL  |
| 04/07/1999 | 61792    | RECLAIM BIN CYCLONE                       | 5,124.00     | 203865      | CRV FEED GENERAL  |
| 02/28/2001 | 62965    | CONT DEFLUOR DUCTWORK                     | 7,941.82     | 203865      | CRV FEED GENERAL  |
| 06/01/2001 | 65252    | EXPL: GRAN DUST COLLECT/RECIRC            | 226,537.37   | 203865      | CRV FEED GENERAL  |
| 06/01/2001 | 65254    | EXPL: DEFLU C PIPING & DUCTING            | 290,833.67   | 203865      | CRV FEED GENERAL  |
| 06/01/2001 | 65256    | EXPL: DEFLUE C SCRUBBR/FAN UPG            | 684,048.36   | 203865      | CRV FEED GENERAL  |
| 06/01/2001 | 65258    | EXPL: DEFLU C AGITATOR                    | 33,561.85    | 203865      | CRV FEED GENERAL  |
| 06/01/2001 | 66322    | EXPL: DEFLU C TANK                        | 280,141.26   | 203865      | CRV FEED GENERAL  |
| 12/31/2001 | 69933    | AFI EVAC VENTURI SCRUBBER                 | 47,489.59    | 203865      | CRV FEED GENERAL  |
| 12/31/2001 | 70595    | AFI EVAC GRANULATOR FAN UNGRAD            | 53,634.37    | 203865      | CRV FEED GENERAL  |
| 12/31/2001 | 70597    | AFI EVAC LIMESTONE/CYCLONE                | 51,505.06    | 203865      | CRV FEED GENERAL  |
| 04/30/2002 | 70598    | AFI EVACUATION DUCT 60"                   | 117,084.10   | 203865      | CRV FEED GENERAL  |
| 04/30/2002 | 70599    | DRYER CYCLONE AT AFI                      | 112,359.80   | 203865      | CRV FEED GENERAL  |
| 06/01/2002 | 70625    | AFI LIMESTONE SILO LEVEL INSTR            | 14,591.42    | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 64361    | GRAN EQUIP DUST COLLECTOR                 | 259,115.92   | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 65064    | GRAN/SCRUBBER                             | 15,551.78    | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 65066    | GRAN SCRUBBER FAN                         | 226,193.97   | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 65070    | SCRUBBER DUCT                             | 109,314.43   | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 65074    | SCRUBBER RECIRC. PUMP                     | 25,018.48    | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 66112    | AF2-NATURAL GAS REGULATOR                 | 3,050.84     | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 66797    | GRAN AIR CLASSIFIER                       | 247,053.80   | 203865      | CRV FEED GENERAL  |
| 02/01/2003 | 66798    | GRAN COMB CHAMBER                         | 372,529.68   | 203865      | CRV FEED GENERAL  |
| 06/17/2003 | 69639    | AFI COLLECTION HOOD                       | 7,752.15     | 203865      | CRV FEED GENERAL  |
| 12/31/2003 | 62086    | AFI SCRUBBER                              | 18,984.68    | 203865      | CRV FEED GENERAL  |
| 06/01/2004 | 69007    | ACCESS PLATFORM(SCRUBBER AREA)            | 14,601.26    | 203865      | CRV FEED GENERAL  |
| 06/01/2005 | 70792    | AFI Wash System Pump                      | 9,264.06     | 203865      | CRV FEED GENERAL  |
| 06/01/2005 | 70793    | AFI Wash System Piping                    | 27,295.70    | 203865      | CRV FEED GENERAL  |
| 06/01/2005 | 70947    | AFI #2 SOLIT PLATE @ CYCLONE              | 12,505.22    | 203865      | CRV FEED GENERAL  |
| 07/01/2005 | 70818    | AFI COLLECTION HOOD                       | 13,714.68    | 203865      | CRV FEED GENERAL  |
| 06/01/2007 | 201180   | AFI DF Scrubber Upgrade - Fan             | 194,929.42   | 203865      | CRV FEED GENERAL  |
| 06/01/2007 | 201181   | AFI DF Scrubber Upgrade - 200hp Motor     | 9,850.73     | 203865      | CRV FEED GENERAL  |
| 06/01/2007 | 201182   | AFI DF Scrubber Upgrade - Ductwork        | 82,329.09    | 203865      | CRV FEED GENERAL  |
| 06/01/2007 | 201585   | AFI Defluorination Scrubber Upgrade - Fan | 2,171.89     | 203865      | CRV FEED GENERAL  |
| 12/31/1973 | 60347    | FRESH WATER RECYCLE                       | 1,189,023.00 | 203990      | CRV GENERAL PLANT |
| 04/01/1975 | 60467    | 9 FRESH WATER PUMPS                       | 100,386.00   | 203990      | CRV GENERAL PLANT |
| 04/01/1975 | 60468    | FRESH WATER RECYCLE                       | 16,744.00    | 203990      | CRV GENERAL PLANT |
| 10/31/1986 | 61354    | EMISSIONS MONITOR-NEW GYP FD              | 81,510.61    | 203990      | CRV GENERAL PLANT |
| 04/30/1988 | 59872    | FIRE WATER LINE AT NH3                    | 13,500.00    | 203990      | CRV GENERAL PLANT |
| 08/01/1988 | 60361    | CONVEYOR SYSTEM-DRY PRODUCT LO            | 3,495,678.81 | 203990      | CRV GENERAL PLANT |
| 08/31/1988 | 60486    | SOIL DEWATERING EQUIP-POND WAT            | 25,180.42    | 203990      | CRV GENERAL PLANT |
| 12/15/1988 | 60605    | NEUTRALIZATION STARTERS & CONT            | 8,615.00     | 203990      | CRV GENERAL PLANT |
| 06/01/1989 | 61104    | LABELS FOR CHEMICAL TANKS                 | 5,682.65     | 203990      | CRV GENERAL PLANT |
| 06/01/1989 | 61204    | HAZARDOUS PIPE LABELS                     | 12,025.72    | 203990      | CRV GENERAL PLANT |
| 06/14/1989 | 61327    | WIND SPEED & DIRECTION SENSOR             | 4,045.27     | 203990      | CRV GENERAL PLANT |



MOSAIC FERTILIZER, LLC  
2008 POLLUTION CONTROL EQUIPMENT  
RIVERVIEW, FLORIDA (0056870500)

| acq-date   | asset id | description                     | cost       | Cost Center | Cost Ctr Descr    |
|------------|----------|---------------------------------|------------|-------------|-------------------|
| 03/24/1998 | 70485    | ISCO 3700 PORTABLE SAMPLER(2)   | 6,382.44   | 203990      | CRV GENERAL PLANT |
| 03/30/1998 | 65817    | EMERGENCY FRESH WATER TANK SIG  | 14,091.00  | 203990      | CRV GENERAL PLANT |
| 04/03/1998 | 61766    | WATER MONITORING FLOW METER (2) | 9,750.55   | 203990      | CRV GENERAL PLANT |
| 04/07/1998 | 65146    | ENVIRON OFFICE WORKSTATIONS (5  | 12,282.66  | 203990      | CRV GENERAL PLANT |
| 04/13/1998 | 61765    | ISCO PORTABLE SAMPLER           | 11,561.78  | 203990      | CRV GENERAL PLANT |
| 04/13/1998 | 63571    | ENVIRONMENTAL BOOKCASES         | 3,196.10   | 203990      | CRV GENERAL PLANT |
| 08/17/1998 | 63577    | PHD ULTRA GAS MONITOR           | 4,846.45   | 203990      | CRV GENERAL PLANT |
| 08/21/1998 | 65341    | REAL TIME POWER MONITOR DEVICE  | 131,189.03 | 203990      | CRV GENERAL PLANT |
| 10/02/1998 | 66948    | GYP FIELD MCC FIBER OPTIC CABL  | 11,240.78  | 203990      | CRV GENERAL PLANT |
| 10/20/1998 | 66013    | DITCH CONDUCTIVITY ALARM        | 10,686.74  | 203990      | CRV GENERAL PLANT |
| 03/15/1999 | 65354    | TELEALERT WARNING               | 5,657.75   | 203990      | CRV GENERAL PLANT |
| 09/28/1999 | 66296    | DOCK COATING OIL TANK           | 20,096.10  | 203990      | CRV GENERAL PLANT |
| 12/15/1999 | 67146    | LITHIA AUTOMATED PUMPING STATI  | 101,279.56 | 203990      | CRV GENERAL PLANT |
| 01/24/2000 | 65219    | NEW GYP FIELD INTERGRATED CAME  | 12,041.40  | 203990      | CRV GENERAL PLANT |
| 06/01/2000 | 67002    | NH3 AND S02 DETECTION SYSTEMS   | 112,525.59 | 203990      | CRV GENERAL PLANT |
| 06/01/2001 | 66327    | CLD STACK TOEDTRAIN DUP POWER   | 81,340.32  | 203990      | CRV GENERAL PLANT |
| 10/31/2001 | 64617    | B-4 GYP SLURRY LINE             | 49,939.83  | 203990      | CRV GENERAL PLANT |
| 06/01/2002 | 64626    | 005 OUTFALL DISPERER PIPING     | 21,406.42  | 203990      | CRV GENERAL PLANT |
| 06/01/2002 | 65438    | 200 WATERLINE LITHIA HWY 41     | 76,343.01  | 203990      | CRV GENERAL PLANT |
| 07/25/2002 | 64624    | DOCK SULFUR PIPE                | 97,380.70  | 203990      | CRV GENERAL PLANT |
| 07/31/2002 | 68143    | LAB FUMEHOOD                    | 13,354.94  | 203990      | CRV GENERAL PLANT |
| 10/01/2002 | 63685    | 2660LF PIPING FOR PROCESS PW    | 125,655.80 | 203990      | CRV GENERAL PLANT |
| 05/01/2004 | 63073    | AUTOMATIC SAMPLING EQUIPMENT    | 45,924.00  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 61442    | FLOW METER @ RECLAIMED H2O TK   | 16,689.52  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 63765    | 6:" HOPELINE(LITHIA INJ 1)      | 98,451.85  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68310    | BUCKHORN SPRINGS-60 HP MOTOR(2  | 39,727.95  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68311    | BUCKHORN SPR-TRANSFORMER        | 30,820.83  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68313    | BUCKHORN-MCC UNIT A-B MILL      | 40,579.26  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68314    | LBUCKHORN-400 HP VFD PUMP       | 51,393.78  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68315    | BUCKHORN-VALVE                  | 15,208.15  | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68316    | BUCKHORN SPRINGS-PUMP           | 103,598.97 | 203990      | CRV GENERAL PLANT |
| 06/01/2004 | 68317    | BUCKHORN SPRINGS-PUMP MCC       | 20,842.99  | 203990      | CRV GENERAL PLANT |
| 09/28/2004 | 61449    | 18" PIPELINE (GYPSUM FIELD)     | 75,723.90  | 203990      | CRV GENERAL PLANT |
| 11/01/2004 | 65535    | OUTFALL 005 GENERATOR           | 16,029.96  | 203990      | CRV GENERAL PLANT |
| 11/12/2004 | 62148    | 2900 20" LITHIA LINE IRON PIPE  | 246,554.50 | 203990      | CRV GENERAL PLANT |
| 01/11/2005 | 62153    | GYPSUM WASH PUMPS               | 29,044.10  | 203990      | CRV GENERAL PLANT |
| 03/08/2005 | 69041    | BUCKHORN DOBBINS PIPELINE       | 48,324.85  | 203990      | CRV GENERAL PLANT |
| 03/17/2005 | 63807    | 2,400 LITHIA FORCE 20# IRON PI  | 634,321.79 | 203990      | CRV GENERAL PLANT |

\$ 74,383,021.46