

Tammy C. Stiles, C.F.A.



Nassau County Property Appraiser

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

MAY 17 2010

SITING COORDINATION

Fernandina Beach - Yulee 904-491-7300

Bryceville - Callahan - Hilliard 1-888-615-4398

Fax 904-491-3629

www.nassauflpa.com

May 14, 2010

Mike Halpin
2600 Blair Stone Rd
Mail Stop – 48
Tallahassee, FL 32399-2400

RE: Pollution Control Form DR – 492

Dear Mr. Halpin:

Enclosed you will find the Pollution Control Form DR – 492 form (1) for your review from Nassau County. I sincerely appreciate you taking the time to review this and look forward to hearing from you upon completion.

If I can be of further assistance, please do not hesitate to contact me.

Sincerely,

Jamie Vendola
TPP Coordinator
Nassau County Property Appraiser's Office

Enclosures



2010 Tax Year

DR-492
R. 08/83

Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser Tammy Stiles, C. F. A., Nassau County, Florida

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Machinery & Equipment, fixtures, and devices used in Rayonier's Fernandina Beach Pulp Mill for removing, decreasing and mitigating pollutants from being released into the ambient air or water.

Description of Facility

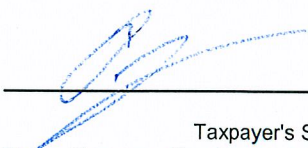
Multiple facilities, including recovery boiler complex, effluent treatment system, sewers and spill containment systems, exhaust and particulate matter reduction devices.

See facility descriptions and detailed equipment list attached hereto and made a part of this return.

Name and address of owner:

Rayonier Inc.
Foot of gum Street
Fernandina Beach, FL 32034

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.



Taxpayer's Signature
Dave Rogers, Environmental Operations Manager
Rayonier, Inc. Fernandina Beach Pulp Mill

This form must be filed with the County Property Appraiser by the extended date of May 1, 2010.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER

COPY TO BE GIVEN TO TAXPAYER