



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 10

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OFFICE OF
AIR, WASTE AND TOXICS

Mr. Alan Prouty
J.R. Simplot Company
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Dear Mr. Prouty:

I am writing this letter to share with you the position of the U.S. Environmental Protection Agency (EPA) on the three issues (debottlenecking, aggregation and the projected actual emissions exclusion provision of 40 CFR 52.21(b)(41)(ii)(c)) raised by the J.R. Simplot Company (Simplot) regarding a proposed sulfuric acid throughput increase at Simplot's Don Siding Plant. The issues were raised in a May 17, 2013 letter from Simplot to Mr. Darrin Pampaian of the Idaho Department of Environmental Quality (IDEQ), and in a June 11, 2013 letter from Simplot to Ms. Julie Vergeront at the EPA. This letter also responds to the debottlenecking analysis submitted by Simplot on December 19, 2012, and to the aggregation analysis submitted by Simplot on December 27, 2012. In addition, our response has also considered the information in the July 19, 2013, letter from Mr. Burl Ackerman of Simplot to IDEQ.

Background

On March 26, 2013, Simplot submitted a permit application for a capacity increase at the #400 sulfuric acid plant - from 789,579 to 913,000 tons per year (a 15.6% increase). According to Simplot, the physical and operational changes required for this capacity increase will be achieved in three phases - during plant turnarounds in 2012, 2014 and 2016.¹ Simplot's permit application indicates that the modification to the #400 plant, if viewed as a separate project, is major for only sulfuric acid mist (i.e., H₂SO₄). The application serves as a minor modification permit application for all other regulated NSR pollutants.

In addition, Simplot has informed IDEQ and the EPA that a separate permit application will be submitted for a capacity increase at the #300 sulfuric acid plant - from 638,750 to 693,500 tons per year (an 8.6% increase). This capacity increase will be achieved in a single phase - during the plant turnaround in 2015.² Simplot has preliminarily indicated that the modification to the #300

¹ Simplot's June 11, 2013 letter to the EPA stated that the modifications originally slated for 2014 and 2016 would be delayed by two years.

² Simplot's June 11, 2013 letter stated that this modification would now occur in 2017.

plant, if viewed as a separate project from the #400 plant capacity increase, is major for only SO₂. This forthcoming application would therefore serve as a minor modification permit application for all other regulated NSR pollutants.

On April 18, 2013, IDEQ issued an incompleteness letter to Simplot. After finding that the May 17, 2013 letter did not adequately address the deficiencies in the application, IDEQ sent a second incompleteness letter on June 11, 2013. The EPA understands that Simplot's permit application for the capacity increase at the #400 plant is currently deemed incomplete and that IDEQ has ceased review of the application.

Debottlenecking

The Prevention of Significant Deterioration (PSD) regulations for the State of Idaho incorporate 40 CFR 52.21(a)(2) and 40 CFR 52.21(b) for applicability provisions and for definitions. The Don Siding Plant is a major stationary source as defined in 40 CFR 52.21(b)(1)(i). The PSD regulations define a major modification as any physical change in or change in the method of operation of a major stationary source that would result in a significant emission increase of a regulated NSR pollutant from the project and a significant net emission increase of that pollutant from the major stationary source. See 40 CFR 52.21(b)(2)(i). This calculation includes emission increases from the new and modified emission units and any other plant-wide emission changes (e.g., emission increases from debottlenecking) that will occur as a result of the proposed modification.

From the process descriptions and flow diagram contained in Simplot's December 19, 2012 analysis, it is evident that increases in sulfuric acid production, whether from the #300 plant, the #400 plant, or from both plants, could result in production increases in the downstream operations – i.e., ammonium sulfate, phosphoric acid, superphosphoric acid, and granulation (1, 2 and 3) plants. Sulfuric acid is not only an intermediate product but a primary feedstock for all of the processes identified in the flow diagram. In the analysis, Simplot acknowledges that “some sulfuric acid produced after the project may be utilized for fertilizer production.” However, Simplot states that “total fertilizer production capacity remains unaffected.” While this may be accurate, comparing the pre- and post-change capacity of a debottlenecked unit has no bearing on the emissions increase for PSD applicability purposes. Thus, instead of applying a potential to emit (PTE)-to-PTE test, an actual-to-projected-actual (ATPA) emission test, or an actual-to-PTE test, as provided under the regulations, should be used to determine the amount of emission increases from downstream units.

Further, Simplot contends that the ability to ship out or receive sulfuric acid upstream of these operations effectively decouples acid production from downstream operations. Available information indicates that Simplot's purchase and sale of sulfuric acid is largely incidental to its use of sulfuric acid as a primary feedstock to its primary products. The amount of sulfuric acid Simplot has bought and sold in the past is a small fraction of the sulfuric acid Simplot uses in its

downstream operations.³ In any event, the fact that Simplot has the ability to and does ship out and receive sulfuric acid does not demonstrate that the modification at the Don Siding Plant and the resulting increases in production of sulfuric acid would not result in increases in emissions at the downstream emission units. In advancing this argument, Simplot appears to be relying on an example in a proposed rule that contemplated several alternative approaches to debottlenecking on which the EPA sought comment in 2006. 71 Fed. Reg. 54235, 54243 (Sept. 14, 2006). However, that proposal was never adopted as a final rule – and, in fact, was withdrawn in 2009. 74 Fed. Reg. 2460 (January 15, 2009). Therefore, that proposal should not be relied upon.

Simplot has also informed IDEQ and the EPA that the existing downstream processes are already operating at maximum capacity and that increases in the production of sulfuric acid at the #300 and #400 acid plants could not result in an increase in emissions at downstream operations. The information submitted to date by Simplot, however, shows that the production at downstream units has varied substantially from month to month, indicating that production at these emissions units may not have been at their capacity.

In summary, to correctly assess whether a particular regulated NSR pollutant is subject to PSD review, Simplot must conduct an ATPA (or actual-to-PTE) test summing the emission increases for each of the emission units from which emissions of a regulated NSR pollutant could be affected by the project. If Simplot seeks to demonstrate that there will be no emission increase from these downstream emission units (i.e., that the projected actual emissions (PAE) for each emissions unit will be equal to the baseline actual emissions (BAE) for that emissions unit), the EPA requests that Simplot submit this analysis and supporting documentation to the EPA for review.

Aggregation

As noted above, the PSD regulations define a modification as any physical change in or change in the method of operation of a major stationary source. In this instance, the proposed modifications will occur at two emission units – the #300 and #400 sulfuric acid plants, both of which make an identical product. However, Simplot is claiming that the modifications to the #300 plant (originally projected to occur in 2015) and the #400 plant (originally planned for in 2012, 2014 and 2016) are two separate projects and has evaluated PSD applicability based on the capacity increases at the two plants being evaluated separately. As discussed in more detail below, the EPA does not agree with Simplot's methodology.

On December 11, 2012, Pat Nair of my staff shared with Simplot and IDEQ representatives references on the EPA's aggregation policy. Perhaps the most recent document addressing this policy is the EPA's letter to the Semiconductor Industry Association (SIA), which is available on

³ Simplot's July 19, 2013 letter notes that Simplot's historic practice differs – and in the EPA's view, substantially – from NuWest's historic practice of purchasing (from offsite sources) approximately half of the sulfuric acid used in NuWest's downstream operations. Without opining on NuWest's situation, because Simplot has historically purchased (from offsite sources) only a small percentage of the sulfuric acid used in Simplot's downstream operations, it is reasonable to assume that Simplot's practice will continue in the absence of clear information to the contrary.

EPA Region 7's database of NSR-related correspondence. As stated in this letter, the EPA's aggregation policy "requires that nominally separate changes that are sufficiently related based on established criteria be aggregated into a single common project for the purpose of determining PSD applicability."⁴ In addition, the letter describes remedies available to the EPA "in cases when a source "circumvents" major NSR by dividing one change and its emissions increase into nominally-separate physical or operational changes." The letter further explains the EPA's "policy on aggregation outlines an approach relying upon case-specific factors (e.g., timing, funding, and the company's own records) and the relationship between nominally-separate changes." While the discussion in the letter is in response to a question from SIA, the concepts explained therein are equally applicable to the proposed changes at the Don Siding Plant. Further, footnote 9 on page 5 of the letter directs readers to a collection of memoranda in 75 Fed. Reg. 19567,19570-71 (April 15, 2010) that provides a brief background on the EPA's historic approach to aggregation and is "relevant in determining whether projects should be aggregated."

Simplot's December 27, 2012 aggregation analysis submitted to IDEQ and the EPA begins with a review of the EPA's approach to aggregation. Simplot's submittal discusses the various guidance documents and applicability determinations issued by the EPA over the years, as well as the EPA's 2006 proposed and 2009 final rules on project aggregation.⁵ Although Simplot's submittal acknowledges that the EPA has stayed the effective date of that final rule and that the EPA continues to follow its historic approach to aggregation,⁶ Simplot's December 27, 2012 submittal frames its analysis of and conclusions regarding the #300 and #400 plant modifications in terms of the approach to aggregation in the stayed rule, namely, whether the #300 and #400 plant modifications are "technologically and economically separate." As explained in more detail later, the EPA does not agree with Simplot's finding that these modifications should be separated for PSD applicability purposes.

Simplot's analysis then looks at the specific modifications to the #300 plant and the #400 plant, concludes that they are two separate projects, and determines PSD applicability based on the two plants being evaluated separately. One of Simplot's main justifications for why the modifications at each plant should be considered separate projects is that "the original and primary intent of these projects is to achieve the required emission reductions in settlement of the EPA enforcement initiative, not to create economic advantage for the Don Plant."

The reference to "settlement of the EPA enforcement initiative" relates to the EPA's evaluation of past activities at the Simplot Don Plant as part of the EPA's National Enforcement Initiative, which includes the Acid Production Sector. Based on that evaluation, the EPA has alleged that both the #300 and #400 acid plants should have previously obtained PSD permits for past modifications to the plants. In an effort to resolve the EPA's allegations, Simplot and the EPA are currently negotiating emissions limits for certain pollutants that would represent Best Available Control Technology (BACT) and timeframes for meeting those limits. Simplot argues that they are unaware of any situation where projects implemented under a consent decree have

⁴ Letter from Stephen Page, Director, Office of Air Quality Planning and Standards, to David Isaacs, Vice President, Government Policy, Semiconductor Industry Association (August 26, 2011).

⁵ 71 Fed. Reg. 54235 (Sept. 14, 2006) (proposed rule); 74 Fed. Reg. 2376 (Jan. 15, 2009) (final rule).

⁶ 72 Fed. Reg. 19567 (April 15, 2010).

been aggregated simply by virtue of their inclusion in the decree. However, in conjunction with modifying the #400 plant to reduce emissions, Simplot is also replacing components at both plants that are at the end of their useful life and is requesting to increase capacity at both plants – and it is these latter actions that are triggering the requirement for PSD review.

Simplot also examined the criteria outlined in the 3M-Maplewood memorandum⁷ and concludes the modifications at the #300 and #400 plants are separate projects for PSD applicability purposes. More specifically, Simplot addresses the first four criteria in the 3M-Maplewood memorandum, and asserts that the fifth criterion (“EPA’s own analysis of the economic realities of the projects considered together”), “is not useful to establish the source’s intent nor to determine whether the source intentionally and improperly obtained minor source status.” Simplot’s opinion that this criterion is not “useful” notwithstanding, the fifth criterion in the 3M-Maplewood memorandum has been part of the EPA’s historic decision-making approach to project aggregation.

The EPA agrees that the 3M-Maplewood memorandum lays out an appropriate framework under the EPA’s historic approach to aggregation but disagrees with Simplot’s conclusions based on consideration of this memorandum. Below, we set forth the EPA’s analysis of each element of the 3M-Maplewood memorandum with respect to the information provided by Simplot.

1. Filing of more than one minor source or minor modification application associated with emissions increases at a single plant within a short period.

The 3M-Maplewood letter expresses the need to closely scrutinize minor source permit applications that occur over a short time period (e.g., one year or 18 months) and which would otherwise be subject to major NSR if their emission increases are aggregated.

Simplot has advised IDEQ and the EPA that they intend to submit a permit application that will result in emissions increases at the #300 plant within less than a year after their submission of the permit application for the #400 plant. In addition, the emissions increases at the two plants will occur within a one-year period (the #300 plant during one summer and the #400 plant during the following summer). Simplot asserts that this criterion of the 3M-Maplewood memorandum is not met because Simplot’s March 2013 application for the #400 plant modifications and the application it intends to submit for the future #300 plant modifications are PSD applications and not minor source applications. However, as noted earlier in this letter, and based on Simplot’s PSD application for the #400 plant, the plant is major only for sulfuric acid mist and serves as a minor permit application for all other regulated NSR pollutants. Similarly, Simplot’s current intent is to file a permit application for the #300 plant that will serve as a PSD application for SO₂ and as a minor permit application for all other regulated NSR pollutants. Thus, applications for minor modifications are part of the permit applications that Simplot has submitted, and plans to submit, for the upcoming changes to the sulfuric acid plants.

⁷ Memorandum from John Rasnic, Director, Stationary Source Compliance Division, OAQPS, to George Czerniak, Chief, Air Enforcement Branch, the EPA Region 5, entitled “Applicability of New Source Review Circumvention Guidance to 3M-Maplewood, Minnesota” (June 17, 1993).

Furthermore, based on information provided by Simplot to IDEQ and the EPA on November 29, 2012, it appears that, if the production increase projects are viewed as a single project, both sulfuric acid plants would be subject to PSD review for emissions of sulfuric acid mist, SO₂, PM₁₀ and PM_{2.5}. Thus, it would appear that Simplot's proposed permitting strategy would avoid PSD review of SO₂, PM₁₀ and PM_{2.5} for the #400 plant and would avoid PSD review of sulfuric acid mist, PM₁₀ and PM_{2.5} for the #300 plant.

Simplot also claims that the timing for these modifications is artificially compressed by the proposed consent decree settlement terms stemming from the sulfuric acid enforcement initiative and by the equipment and construction schedule requirements. It is important to point out, however, that the modifications Simplot is currently proposing for the #300 plant do not involve any modifications that have a primary purpose of reducing emissions. Rather, these modifications would replace equipment that has reached the end of its useful life and also increase the production capacity of the plant through the removal of an existing permit restriction on production capacity. Thus, it is not accurate to say that the "original and primary intent" of the modifications at the #300 plant are to achieve the emission reduction requirements for a settlement with the EPA. Although the EPA expects that the permitted SO₂ emission limits for the #300 plant will be reduced as a result of settlement with the EPA, Simplot is not currently proposing any emission reduction projects at that plant. Moreover, although some of the modifications to the #400 plant can be characterized as emission reduction projects, many of the modifications to the #400 plant are to replace equipment that is nearing the end of its useful life and to increase the production capacity of the plant.

Accordingly, Simplot's plans to make production increases at the #300 and #400 plants at the same time that it makes other consent decree modifications at those same plants appear to be driven by Simplot's business interests. The EPA does not agree that actions Simplot may take to settle an EPA enforcement action, the purpose of which settlement is to *reduce* emissions, provide a basis for disregarding the time period expressed in the EPA's aggregation policy when evaluating applicability for other, business-related modifications at the same source. In short, available information shows that Simplot plans to file more than one minor permit modification application at the Don Plant within a short period of time warranting close review of the modifications to determine whether they should be permitted as a single project.

2. Application of funding.

This criterion looks at whether the source has characterized the project as one modification for financial purposes. As discussed above, Simplot's analysis indicates that the original and primary intent of this project is to implement emission reductions it may agree to in settlement of the EPA enforcement initiative. Simplot also states that "absent the required investment for pollution control needed to meet the settlement targets being negotiated with the EPA, it is unlikely that either project would provide a sufficient economic return for funding approval."

There is an admitted connection between the need to finance the emission control projects and authorization to finance emission increasing nominally-separate changes at the #400 plant. It is

less clear that the financing of the revisions to the #300 plant would not have occurred but for the changes at the #400 plant. On the other hand, there is no indication that the nominally- separate projects at the #300 plant would have been funded in the absence of the work at the #400 plant. Therefore, the EPA's evaluation of this criterion does not clearly support aggregating or keeping separate the nominally separate projects at the #300 and #400 plants.

It is important to emphasize, however, that the increases in emissions in this case are due to Simplot's request to increase production at each plant, and not due to the installation of controls that the EPA is seeking as a condition of settlement. Moreover, as discussed above, Simplot is not proposing any investment for pollution controls as part of the modifications to the #300 plant, but is instead only undertaking modifications to replace equipment near the end of its useful life, remove restrictions on capacity, or increase capacity.

3. Reports of consumer demand and projected production levels.

As Simplot is a privately-held company, the EPA does not have access to stockholder reports, reports to the Securities and Exchange Commission, or similar reports that can provide further insight on this criterion.

4. Statements of authorized representatives of the source regarding plans for operation.

Statements by Simplot in permit applications submitted in 2011 and 2013, as well as related communications, have pointed to Simplot's intent to increase overall sulfuric acid production at the Don Siding Plant. These communications, in addition to verbal representations to IDEQ and the EPA, have also indicated the need to replace sulfuric acid plant components at the end of their useful life, and have not distinguished the replacements at the #300 plant from the replacements at the #400 plant. As discussed above, Simplot stated that the purpose of and schedule for the modifications at the #300 and #400 plants, including the increases in capacity at both plants, are driven "primarily to meet the EPA's emission reduction demands as part of ongoing settlement negotiations" with the EPA. As also discussed above, however, the modifications Simplot has proposed to make to the #300 plant do not include emission reduction projects. Additionally, information available to the EPA indicates that other key objectives for the #300 and #400 modifications are: (1) to increase the overall production capacity of sulfuric acid from the Don Siding Plant; and (2) to replace equipment that is near the end of its useful life. The EPA's evaluation of this criterion therefore supports aggregation of the modifications to the #300 and #400 plants.

5. The EPA's own analysis of the economic realities of the projects considered together.

Based on information available to the EPA, the sulfuric acid produced by the #300 and #400 plants is the same product and is fed to shared tankage and, thus, comingled. Although each plant is configured differently and has dedicated equipment components, the EPA is not aware of any differences in how the sulfuric acid from each plant is used in downstream operations. In addition, Simplot coordinates shutdown of the #300 and #400 plants for turnarounds each year so that at least one plant is operating at all times, indicating that Simplot coordinates operations of

the two parallel plants to support operations downstream. Thus, an increase in production at one of the acid plants must be seen as an increase in production that supports operation of the Don Siding Plant as a whole by increasing the amount of sulfuric acid available for use in downstream operations. This is a key reason why the EPA believes the modifications at the two plants should be aggregated and considered a single project.

In addition to the 3M-Maplewood factors evaluated above, other EPA determinations provide additional insight on the application of the EPA's aggregation policy. In a 1983 letter to the Tennessee Department of Public Health⁸, the EPA addresses the issue of not allowing "a source owner to circumvent the regulations by splitting up what would normally be considered a single major modification into two or more de minimis increases." The letter also states that "if the company institutes a "debottlenecking" project or a plant-wide energy conservation project involving several independent facilities, the project should be considered to be a single modification." In addition, and in a parallel to the Simplot project, the letter provides an example of the construction of two emission units (boilers) that should be presumed to be a single project. To demonstrate that such boilers could be considered separately, the letter states that the applicant could show, for example, that the boilers served different product lines at a large chemical plant. At the Don Siding Plant, however, both the #300 and #400 plants feed into a single product line.

Simplot has asserted that the modifications to the #300 and #400 plants should not be aggregated because they are two separate plants. It is unclear whether Simplot is referring to the #300 and #400 plants as separate stationary sources, or separate process lines within the same stationary source. However, the EPA views these two "plants" as two emission units at a single "facility" that is major for PSD. See 40 C.F.R. § 52.21(b)(6).

In a more recent determination involving review of several projects at a refinery, the EPA states that "when considering a project that we believe is a physical change or change in the method of operation of a facility and which may trigger NSR, an applicability determination of the entire scope of the project, versus separate pieces of the project, must be done. Splitting up this project into separate plan approvals for different aspects of the same project could be characterized as circumvention." In its 2007 letter to the Pennsylvania Department of Environmental Protection⁹ regarding United Refinery, the EPA determined that projects conducted over more than five years, and directly impacting multiple emission units constituted "a single, on-going project ...". Factors considered in the EPA's determination included:

1. Several modifications that related to an overall goal (i.e., "... ultimate compliance with the Tier 2 standards.");
2. Knowledge of the overall goal prior to the multiple modifications ("... the overall scope of the project was known in 2002 ..."); and,

⁸ Letter from James Wilburn, Chief, Air Management Branch, the EPA Region 4, to Harold Hodges, Director, Division of Air Pollution Control, Tennessee Department of Public Health (August 15, 1983).

⁹ Letter from David Campbell, Chief, Permits & Technical Assessment Branch, Region 3, to Matthew Williams, Pennsylvania Department of Environmental Protection (February 21, 2007).

3. Successive modifications were dependent on previous or concurrent modifications (“... if the prospective delayed coker project or any of the other modifications already completed or underway affect or are affected by other modifications being taken to comply with the Tier 2 requirements, they are to be considered to be part of the same project.”).

Analysis of similar factors supports the EPA’s position that the projects at the #300 and #400 plants should be aggregated. First, Simplot is undertaking these projects to accomplish an overall goal, i.e., to increase sulfuric acid production capacity that, according to Simplot, will help to offset the costs of complying with the consent decree. Second, Simplot knows its overall goal now, well in advance of implementing any of these projects, and has jointly planned the construction of these projects. Third, and finally, the 2012, 2014, 2015 and 2016 projects depend on each other to meet the overall goal of the proposed increase in production. In comparison, the project at the Don Siding Plant will comprise fewer emission units and will be executed in a shorter timeframe than the project at United Refinery.

In summary, in the context of the EPA’s historic implementation of project aggregation, and the particulars of the proposed modification at the Don Siding Plant as conveyed by Simplot, the EPA must conclude that the proposed modifications to the #300 and #400 plants should be treated as a single project for the purposes of PSD applicability. Please note that, contrary to Simplot’s suggestion, the permit applications can be reviewed by IDEQ separately while being considered a single project for applicability purposes.

Emission Exclusion Provision in 40 CFR 52.21(b)(41)(ii)(c)

Simplot, in its June 11, 2013 letter, has asked the EPA to address the issue of the emission exclusion provision in 40 CFR 52.21(b)(41)(ii)(c). This provision in the PSD regulations provides that, in calculating the “projected actual emissions” that are predicted for an emissions unit following a particular project, the owner or operator of the source shall exclude the portion of the unit’s emissions following the project that an existing unit could have accommodated during the baseline period and that is also unrelated to the particular project. Thus, it is important to note that such exclusion is permissible only for that portion of the unit’s emissions that meets both the “could have accommodated” and the “unrelated to the particular project” elements.

Because there is no pending request by Simplot to exclude emissions increases for a particular project under 40 CFR 52.21(b)(41)(ii)(c), the EPA can address application of that provision only in general terms. Any analysis submitted by Simplot should adhere to the requirements in the regulations and clearly demonstrate that the emissions excluded from the calculation of PAE are emissions that the unit “could have accommodated” and that are “unrelated to the particular project” within the meaning of the regulations. Given the extensive changes to both the #300 and #400 plants being proposed by Simplot, including the life–extension replacement of key plant components (e.g., converters and absorption towers), it is especially important that Simplot comprehensively substantiate how that portion of emissions that Simplot is proposing to exclude

from PAE is unrelated to this modification to the two sulfuric acid plants. This issue is addressed in a 2010 letter from the EPA to the Pennsylvania Department of Environmental Protection.¹⁰

As noted above, such emissions may be excluded only if an applicant can demonstrate not only that the emissions could have been accommodated in the baseline period, but also that such emissions increases are unrelated to the particular project. Such a situation, where the source was able to satisfy both criteria, is addressed in an EPA letter to Georgia Pacific in 2010.¹¹ For the modification currently being proposed by Simplot at the Don Siding Plant, it is possible that some of the emission increases at the downstream emission units could be excluded from PAE under 40 CFR 52.21(b)(41)(ii)(c), depending on the specific circumstances presented.

If you have any questions or would like to discuss any of these issues further, please do not hesitate to call me at 206-553-1271 or Pat Nair of my staff at 208-378-5754.

Sincerely,

Kate Kelly, Director
Office of Air, Waste and Toxics

cc: Burl Ackerman
Simplot

Sheila Bush
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¹⁰ Letter from Dianne McNally, Acting Associate Director, Office of Permits & Air Toxics, Region III, to Mark Wejkszner, Manager, Air Quality Program, Northeast Regional Office, Pennsylvania Department of Environmental Protection (April 20, 2010).

¹¹ Letter from Gregg Worley, Chief, Air Permits Section, Region 4, to Mark Robinson, Plant Manager, Georgia-Pacific Wood Products LLC (March 18, 2010).