



Environmental Services
410 S. Wilmington Street
Post Office Box 1551
Raleigh, North Carolina 27602

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MAY 13 2013

DIVISION OF AIR
RESOURCE MANAGEMENT

May 6, 2013

Mr. Brian Accardo, Director
Division of Air Resource Management
2600 Blair Stone Road MS 5500,
Tallahassee, Florida 32399-2400

**Subject: Application for Certification of Pollution Control Facility
Anclote Unit 1 Natural Gas Conversion
Anclote Power Plant
Holiday, Florida; Pasco County
Permit No. 1010017-012-AV & 1010017-013-AC/PSD-FL-419**

Dear Mr. Accardo:

Duke Energy Florida, Inc. (formerly Florida Power Corporation d/b/a Progress Energy Florida, Inc.) (Duke Energy) has determined that installation of the subject equipment qualifies for rapid amortization for federal income tax purposes under provisions of regulations in Section 169 of the Internal Revenue Code (IRC). These regulations were published by EPA as Part 20, Chapter 1, Title 40, Code of Federal Regulations and by the Treasury Department as Section 169 of the Income Tax Regulations, Part 1, Subchapter A, Chapter 1, Title 26, Code of Federal Regulations.

We are submitting the enclosed copy of the Application for Certification of Pollution Control Facility Form (EPA Form 3300-1) and original of the Notice of State Certification Form (EPA Form 3300-2) to your office to request the required Florida certification. A copy of the instructions for completing and filing these forms is enclosed for your reference.

Applicants requesting certification of facilities used for pollution control as authorized by Section 169 of the IRC are instructed to submit the application in duplicate to the state agency responsible for air pollution control. Upon review of the application and determination that "the facility, if constructed, reconstructed, acquired, erected, installed, and operated in accordance with the application, will be in conformity with the State program or requirements for abatement or control of water or air pollution," your agency is responsible for completing the State certification form and for sending it with Copy 1 of the application to the EPA Region IV Administrator. Copy 2 of the application should be retained for your State records. A copy of the State certification form should be returned to Duke Energy.

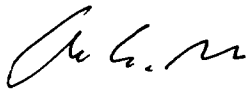
Mr. Brian Accardo
May 6, 2013
Page 2 of 2

We respectfully request that you complete the forms as expeditiously as practicable and notify us when the documents are forwarded to EPA. The applicable contact and address information is as follows:

Ms. Lynda Crum
Associate Regional Counsel
USEPA, Region 4
Office of Environmental Accountability
Office of Legal Support
61 Forsyth St. SW
Atlanta, Georgia 30303
Telephone: 404 562-9524
Email: crum.lynda@epa.gov

If you need any additional information, please contact Ms. Cynthia Winston at (919) 546-5538.

Sincerely,



Alan Madewell
Manager, Air Permitting and Compliance

Enclosures (3)

c: Ms. Lynda Crum, Associate Regional Counsel, Region 4 (w/ orig. Form 3300-1)
Ms. Cynthia Winston, Duke Energy
Ms. Cindy Mobberley, Duke Energy
Mr. Chris Bradley, Duke Energy

Form 3300-1
Application for Certification of Pollution Control Facility

U.S. ENVIRONMENTAL PROTECTION AGENCY
NOTICE OF FEDERAL CERTIFICATION
(Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)

PLEASE TAKE NOTICE that pursuant to section 169 of the Internal Revenue Code of 1954, as amended, and Part 20 of Title 40 of the Code of Federal Regulations, the control facility identified herein

- Is certified Will, if constructed, reconstructed, acquired, erected, installed and operated in accordance with the accompanying application, be certified

as being in compliance with the applicable regulations of Federal agencies and t general policies of the United. States for cooperation with the States in the prevention and abatement of water pollution air pollution under the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.) or the Clean Air Act, as amended (42 U.S.C. 1857 et seq.). This certification is based on facts furnished by the applicant, and is valid for purposes of section 169 only to the extent that such facts are complete and accurate.

1. NAME OF APPLICANT	ADDRESS (Street, City, State, Zip Code)
2. EMPLOYER IDENTIFICATION NUMBER	

3. PERSON TO RECEIVE CERTIFICATION:	
NAME	ADDRESS (Street, City, State, Zip Code)
TITLE	

4. DESCRIPTION OF CONTROL FACILITY

5. LOCATION OF CONTROL FACILITY (Street, City, State, Zip Code)

6. EFFLUENT DISCHARGED TO

7. THE CONTROL FACILITY IDENTIFIED HEREIN DOES DOES NOT GENERATE PROFITS THROUGH THE RECOVERY AND SALES OF WASTES, OR OTHERWISE.

8. THE CONTROL FACILITY IDENTIFIED HEREIN IS IS NOT A BUILDING THE ONLY FUNCTION OF WHICH IS THE ABATEMENT OR CONTROL OF POLLUTION, AS DETERMINED IN ACCORDANCE WITH SECTION 1.169.2 (2) (i) OF THE INCOME TAX REGULATIONS.

9.

A. THE CONTROL FACILITY IDENTIFIED HEREIN IS USED ONLY IN CONNECTION WITH PLANTS OR PROPERTIES THAT WERE IN SERVICE ON OR BEFORE DECEMBER 31, 1975

B. ____% OF THE AMORTIZABLE BASIS OF THE FACILITY IS ALLOCABLE TO ITS USE IN CONNECTION WITH PLANTS OR PROPERTIES THAT WERE IN SERVICE ON OR BEFORE DECEMBER 31, 1975.

10.

A. THE CONTROL FACILITY PERFORMS NO FUNCTION IN ADDITION TO THE ABATEMENT OR CONTROL OF POLLUTION.

B. ____% OF THE AMORTIZABLE BASIS OF THE CONTROL FACILITY IS ALLOCABLE TO THE ABATEMENT OR CONTROL OF POLLUTION.

ISSUED	SIGNATURE
THIS ____ DAY OF _____, 19____	

STATE CERTIFICATION NUMBER	TITLE
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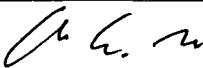
ENVIRONMENTAL PROTECTION AGENCY

APPLICATION FOR CERTIFICATION OF POLLUTION CONTROL FACILITY
(Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)

NO CERTIFICATION MAY BE MADE UNLESS A COMPLETED APPLICATION FORM HAS BEEN RECEIVED (26 U.S.C. §169; 40 C.F.R. PART 20). IF NO CLAIM OF BUSINESS CONFIDENTIALITY ACCOMPANIES THIS INFORMATION WHEN IT IS RECEIVED BY EPA. IT MAY BE MADE AVAILABLE TO THE PUBLIC BY EPA WITHOUT FURTHER NOTICE. INFORMATION COVERED BY A CLAIM OF CONFIDENTIALITY WILL BE DISCLOSED BY EPA ONLY TO THE EXTENT, AND BY MEANS OF THE PROCEDURES, SET FORTH IN TITLE 40. CODE OF FEDERAL REGULATIONS, PART 2, 41 C.F.R. 26902 *et seq.*, SEPTEMBER 1, 1976.

A BUSINESS CONFIDENTIALITY CLAIM COVERING ALL OR PART OF THE INFORMATION FURNISHED IN OR WITH THIS APPLICATION MAY BE ASSERTED BY PLACING ON (OR ATTACHING TO) THE INFORMATION AT THE TIME IT IS SUBMITTED TO EPA, A COVER SHEET STAMPED OR TYPED LEGEND, OR OTHER SUITABLE FORM OF NOTICE EMPLOYING LANGUAGE SUCH AS "TRADE SECRET," "PROPRIETARY," OR "COMPANY CONFIDENTIAL." ALLEGEDLY CONFIDENTIAL PORTIONS OF OTHERWISE NON-CONFIDENTIAL DOCUMENTS SHOULD BE CLEARLY IDENTIFIED, AND MAY BE SUBMITTED SEPARATELY TO FACILITATE IDENTIFICATION AND HANDLING BY EPA. IF THE APPLICANT DESIRES CONFIDENTIALTY ONLY UNTIL A CERTAIN DATE OR UNTIL THE OCCURRENCE OF A CERTAIN EVENT, THE NOTICE SHOULD SO STATE.

Application is hereby made for certification of the pollution control facility described herein. The following information is submitted in accordance with provisions of Part 20 of Title 40 of the Code of Federal Regulations and to the best of my knowledge and belief is true and correct.

APPLICANT Alan Madewell	DATE 5/2/13
SIGNATURE 	STREET ADDRESS, CITY, STATE, ZIP CODE Duke Energy Florida, Inc. 410 S. Wilmington Street Post Office Box 1551 Raleigh, NC 27602
TITLE Manager Air Permitting and Compliance	
NOTE: READ ACCOMPANYING INSTRUCTIONS CAREFULLY PRIOR TO COMPLETING FORM.	

SECTION A IDENTITY AND LOCATION OF CONTROL FACILITY			
1. FULL BUSINESS NAME OF APPLICANT Duke Energy Florida, Inc. Formerly Florida Power Corporation d/b/a Progress Energy Florida, Inc.		2. TYPE OF OWNERSHIP <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> OTHER (Describe) <input type="checkbox"/> PARTNERSHIP <input checked="" type="checkbox"/> CORPORATION	
3. PERSON TO CONTACT REGARDING THIS APPLICATION (Name and Title) Cynthia Winston, Sr. Environmental Specialist			TELEPHONE (919) 546-5538
ADDRESS (Street, City, State, Zip Code) 410 S. Wilmington Street, Raleigh, NC 27602			
4. PERSON AUTHORIZED TO RECEIVE CERTIFICATION (Name and Title) Alan Madewell, Manager Air Permitting and Compliance			
ADDRESS (Street, City, State, Zip Code) 410 S. Wilmington Street, Raleigh, NC 27602			
5. BUSINESS NAME OF PLANT (If different from Item 1) (Street, City, State, Zip Code) Anclote Power Plant 1729 Baillies Bluff Road Holiday, Florida 34691-9753			6. APPLICANT'S EMPLOYER IDENTIFICATION NO. 59-0247770
SECTION B - DESCRIPTION OF CONTROL FACILITY			
1. DESCRIBE THIS FACILITY FOR WHICH CERTIFICATION IS SOUGHT. INCLUDE TYPE OF EQUIPMENT, MANUFACTURER AND MODEL NUMBER. SUBMIT DESIGN CRITERIA, ENGINEERING REPORT AND/OR PERFORMANCE SPECIFICATIONS WHICH DESCRIBE FUNCTION AND OPERATION OF FACILITY: In order to assure compliance with the Mercury and Air Toxics Standards (MATS) regulations published at 40 CFR 63, Subpart UUUUU, the facility has undergone a project to increase the firing capacity of natural gas in the unit. We will no longer be authorized to fire No. 6 or No. 2 fuel oil.			
2. IS FACILITY IN OPERATION? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	A. IF "YES" DATE FACILITY WAS PLACED IN OPERATION June 2013	B. IF "NO" DATE FACILITY IS EXPECTED TO BE PLACED IN OPERATION	3. IF FACILITY CONSISTS OF A BUILDING, IS IT EXCLUSIVELY FOR CONTROL OF POLLUTION? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
4. DOES THE FACILITY (installed after December 31, 1975 ONLY) AFFECT THE OPERATING UNIT (of the plant or other property in connection with which the facility is used) MOST DIRECTLY ASSOCIATED WITH THE FACILITY IN ANY OF THE FOLLOWING WAYS? INCREASE THE OUTPUT OR CAPACITY <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO EXTEND THE USEFUL LIFE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO REDUCE THE TOTAL OPERATING COSTS? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO a. IF THE ANSWER TO ANY OF THE ABOVE IS "YES" IS THE PERCENTAGE BY WHICH THE OPERATING UNIT WAS EFFECTED <input type="checkbox"/> 5% OR <input type="checkbox"/> LESS b. IF NONE OF THE FOREGOING INCREASES, EXTENSIONS, OR REDUCTIONS EXCEEDING 5% STATE THE RATIONALE AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE(S) GIVEN IN RESPONSE TO ITEM 4(a).			
SECTION C - DESCRIPTION OF COMMERCIAL PROCESS OR ACTIVITY			
1. DESCRIBE PROCESS OR ACTIVITY WITH WHICH FACILITY IS OR WILL BE USED. Increasing the natural gas firing capacity on the unit ensures minimizes air emissions. We will no longer be authorized to fire No. 6 or No. 2 fuel oil.			
2. STANDARD INDUSTRIAL CLASSIFICATION (SIC) CODE NUMBER		4911	
3. DATE THAT EACH PLANT OR OTHER PROPERTY IN CONNECTION WITH WHICH FACILITY IS OR WILL BE USED, COMMENCE OPERATION.			
PLANT OR PROPERTY			DATE
A. Anclote Unit No. 1			October 16, 1974
B.			
C.			

SECTION C - DESCRIPTION OF COMMERCIAL PROCESS OR ACTIVITY

4A. IF FACILITY IS OR WILL BE USED IN CONNECTION WITH MORE THAN ONE PLANT OR PROPERTY, AND IF ONE OR MORE OF THE PLANTS OR PROPERTIES IN CONNECTION WITH WHICH THE FACILITY IS OR WILL BE USED WAS NOT IN OPERATION PRIOR TO JANUARY 1, 1976, STATE THE PERCENTAGE OF THE COST OF FACILITY WHICH IS ALLOCABLE TO THE PLANT(S) OR PROPERTY(IES) IN OPERATION PRIOR TO THAT DATE. _____ % **Not applicable**

4B. DESCRIBE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO ITEM 4(A).

Not applicable

5A. IF FACILITY PERFORMS A FUNCTION OR FUNCTIONS IN ADDITION TO THE ABATEMENT OF POLLUTION, STATE THE PERCENTAGE OF THE COST OF FACILITY ALLOCABLE TO THE ABATEMENT OF POLLUTION. _____ % **Not applicable**

5B. DESCRIBE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO ITEM 5(A).

Not applicable

SECTION D. WASTEWATER CHARACTERISTICS (To be completed only in connection with facilities for the control of water pollution)

DESCRIBE THE EFFECT-OF POLLUTION CONTROL FACILITY IN TERMS OF QUANTITY AND QUALITY OF EMISSION AND OF WASTES OR BY PRODUCTS REMOVED, ALTERED, DISPOSED OF, OR PREVENTED. IF FEASIBLE, ATTACH PROCESS FLOW OR SCHEMATIC DIAGRAM WITH MATERIAL BALANCES OF THE WASTE OR WASTEWATER STREAM OR DISCHARGE. REPORT EITHER ON ACTUAL BASIS OR, IF FACILITY IS NOT YET IN OPERATION, ON DESIGN BASIS (Use Standard Units -- pounds/gallon, grams/liter, ppm, etc.).

1. HOURS PLANT OR PROPERTY IS IN OPERATION: Not applicable	a. Per Month	Min.		Max.		Avg.	
	b. Per Year	Min.		Max.		Avg.	

2. WASTEWATER DISCHARGE IN (A) GALLONS PER MINUTE, (B) MILLIONS OF GALLONS Not applicable	WITHOUT POLLUTION CONTROL FACILITY					WITH POLLUTION CONTROL FACILITY				
	a. Min.		Max.		Avg.	Min.		Max.		Avg.
	b. Min.		Max.		Avg.	Min.		Max.		Avg.

3. POLLUTANTS OR WASTE PRODUCTS											
3a. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3b. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3c. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3d. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3e. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3f. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3g. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3h. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3i. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.
3j. Not applicable	Min.		Max.		Avg.		Min.		Max.		Avg.

4. DESCRIBE METHOD (GRAB OR COMPOSITE) AND FREQUENCY OF SAMPLING AND METHODS USED TO DETERMINE QUANTITIES OF POLLUTANTS.

Not applicable

5. IS FACILITY A PRETREATMENT FACILITY TO PREPARE WASTEWATER FOR RECEIPT BY ANOTHER FACILITY, PUBLIC OR PRIVATE, FOR FURTHER TREATMENT? IF "YES", SKIP ITEMS 6,7 AND B AND IDENTIFY RECEIVING FACILITY.
 YES NO

6. IDENTIFY THE BODY OR STREAM OF WATER INTO WHICH WASTEWATER FROM THE PLANT OR PROPERTY, IN CONNECTION WITH WHICH THE FACILITY IS USED, IS OR WILL BE DISCHARGED.

Not applicable

7. DESCRIBE LOCATION OF DISCHARGE OR OUTFALL WITH RESPECT TO RECEIVING WATERS.

Not applicable

8. IS THE RECEIVING BODY OR STREAM OF WATER A NAVIGABLE WATERWAY OF THE UNITED STATES OR TRIBUTARY THEREOF? YES NO IF "NO," PROCEED TO ITEM 9. **Not applicable**

A. IF "YES" HAS A U.S. ARMY CORPS OF ENGINEERS DISCHARGE PERMIT BEEN APPLIED FOR?
 YES NO IF "NO," EXPLAIN, THEN PROCEED TO ITEM 9.

B. IF ANSWER TO ITEM 8A IS "YES" HAS A U.S. ARMY CORPS OF ENGINEERS DISCHARGE PERMIT BEEN ISSUED?
 YES NO

- (1) IF "YES," ATTACH COPY OR PROVIDE PERMIT NUMBER _____ OMIT ITEM 9.
- (2) IF "NO," EXPLAIN, GIVING DATES OF ANY OFFICIAL ACTION WITH RESPECT TO APPLICATION.

9. IF ITEM 8B HAS NOT BEEN ANSWERED "YES," IDENTIFY APPLICABLE STATE AND LOCAL WATER POLLUTION CONTROL REQUIREMENTS AND STANDARDS.

Not applicable

SECTION E. EMISSION CHARACTERISTICS (To be completed only in connection with facilities for the control of air pollution)

DESCRIBE THE EFFECT OF POLLUTION CONTROL FACILITY IN TERMS OF QUANTITY AND QUALITY OF EMISSION AND OF EMISSION AND OF WASTES OR BY-PRODUCTS REMOVED, ALTERED, DISPOSED OF, OR PREVENTED. IF FEASIBLE, ATTACH PROCESS FLOW OR SCHEMATIC DIAGRAM WITH MATERIAL BALANCES OF POLLUTANTS IN THE EMISSION STREAM. REPORT EITHER ON ACTUAL BASIS, OR, IF FACILITY IS NOT YET IN OPERATIONAL ON DESIGN BASIS.

1. HOURS PLANT OR PROPERTY IS IN OPERATION:		a. Per Month	Min.		Max.	720	Avg.	
		b. Per Year	Min.		Max.	8,760	Avg.	

2. POLLUTANTS TO BE CONTROLLED (Specify each)	a. Mercury (Hg)
	b. Particulate Matter (PM)
	c. Hazardous Air Pollutants (HAP) - Multiple
	d.

3. VOLUMETRIC FLOW RATE OF EMISSION (actual cubic feet/minute)	WITHOUT POLLUTION CONTROL FACILITY Please refer to Item No. 7 below.						WITH POLLUTION CONTROL FACILITY Please refer to Item No. 7 below.					
	Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
4. CONCENTRATION (in volume % of gaseous components)	a. Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
	b. Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
	c. Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
	d. Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
5. CONCENTRATION (grains/cubic feet of all particulate matter)	Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		
6. CONCENTRATION (grains/cubic feet of any specific particulate listed in E-2 above)	Min.	Max.	Avg.	at	°F	Min.	Max.	Avg.	at	°F		

7. DESCRIBE METHOD OF DETERMINING RATES, CONCENTRATION AND CHARACTERISTICS OF EMISSIONS.

The combustion of natural gas in the unit minimizes emissions over the corresponding heat input which would have been supplied by the combustion of No. 6 fuel oil. The permit application submitted in support of the project contains a detailed listing of all emission estimates. We will no longer be authorized to fire No. 6 or No. 2 fuel oil.

8. IDENTIFY APPLICABLE STATE AND LOCAL AIR POLLUTION CONTROL REQUIREMENTS AND STANDARDS.

40 CFR 63, Subpart UUUUU – Mercury and Air Toxics Standards

SECTION F - COST INFORMATION (See Note to instructions for this section)

1. IS THERE ANY BY-PRODUCT OR MATERIAL WHICH WITHOUT THE CONTROL FACILITY, WOULD BE LOST AND WHICH IS RECOVERED THROUGH THE USE OF THE FACILITY? YES NO

A. IF YES, IDENTIFY

B. INDICATE THE DISPOSITION OF EACH TYPE OF RECOVERED MATERIAL, INCLUDING IF APPLICABLE, THE SALE OR SIMILAR DISPOSITION OF RECLAIMED OR RECOVERED MATERIAL TO INDUSTRIAL WASTE RECOVERY FIRMS OR OTHERS.

Not Applicable

2. ANNUAL COST RECOVERY	A. MATERIAL RECOVERED AND SOLD	\$ N/A
	B. OTHER (Transportation costs)	\$ N/A
	C. TOTAL	\$ N/A
3. TOTAL AVERAGE ANNUAL MAINTENANCE AND OPERATING COSTS (Not applicable if no cost recovery is reported in Item 2)		\$ N/A

Form 3300-2
Notice of State Certification Form

ENVIRONMENTAL PROTECTION AGENCY		STATE
NOTICE OF STATE CERTIFICATION (Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)		Florida
		WATER OR AIR POLLUTION CONTROL AGENCY OR AUTHORITY Florida Department of Environmental Protection
<p>It is hereby certified that the control facility described in the attached application is in conformity with State and local programs and requirements for the control of <input type="checkbox"/> water pollution <input checked="" type="checkbox"/> air pollution, as require by section 169 of the Internal Revenue Code of 1954, as amended, and regulations issued there under. According to the applicant, this control facility <input type="checkbox"/> was placed <input checked="" type="checkbox"/> will be placed in operation on</p> <p style="text-align: center;">June 2013</p> <p>In the case of control facility not yet in operation, this notice is certification only that the control facility, if constructed and operated in accordance with the application, will be in conformity with State and local programs or requirements for abatement or control of water or air pollution.</p>		
1. NAME OF APPLICANT Duke Energy Florida, Inc. Formerly Florida Power Corporation d/b/a Progress Energy Florida, Inc.		2. PERSON AUTHORIZED TO RECEIVE CERTIFICATION Alan Madewell
ADDRESS (Street, City, State, Zip Code) 410 S. Wilmington Street Post Office Box 1551 Raleigh, NC 27602		TITLE Manager Air Permitting and Compliance
		ADDRESS (Street, City, State, Zip Code) 410 S. Wilmington Street Post Office Box 1551 Raleigh, NC 27602
3. DESCRIPTION OF CONTROL FACILITY In order to assure compliance with the Mercury and Air Toxics Standards (MATS) regulations published at 40 CFR 63, Subpart UUUUU, the facility has undergone a project to increase the firing capacity of natural gas in the unit. We will no longer be authorized to fire No. 6 or No. 2 fuel oil.		
4. LOCATION OF CONTROL FACILITY (Street, City, State, Zip Code) Anclote Power Plant 1729 Baillies Bluff Road Holiday, Florida 34691-9753		5. RECEIVING BODY OR STREAM OF WATER, IF ANY Not Applicable
6. USE OF THE CONTROL FACILITY CERTIFIED HEREBY IS IN CONFORMITY WITH THE FOLLOWING APPLICABLE STATE PLAN OR REQUIREMENTS FOR THE CONTROL OF <input type="checkbox"/> WATER POLLUTION <input checked="" type="checkbox"/> AIR POLLUTION.		
ISSUED THIS _____ DAY OF _____ 20____		SIGNED (Official of State Agency)
STATE CERTIFICATION NUMBER		TITLE

**Instructions for Completing and Filing EPA Form 3300 for
Certification of Pollution Control Facility**

ENVIRONMENTAL PROTECTION AGENCY

INSTRUCTIONS FOR COMPLETING AND FILING EPA FORM 3300
FOR CERTIFICATION OF POLLUTION CONTROL FACILITY
(Pursuant to Part 20 of Title 40 of the Code of Federal Regulations)

GENERAL

1. Applicants are advised that separate regulations pertaining to accelerated depreciation under Section 169 of the Internal Revenue Code have been published by EPA as Part 20, Chapter 1, Title 40, of Federal Regulations and by the Treasury Department as Section 1.169 of the Income Tax Regulations, Part I, Subchapter A, Chapter 1, Title 26, Code of Federal Regulations. These instructions do not include all the information contained in the statute and regulations, nor do they in any way modify the statute and regulations, to which applicants are encouraged to refer.

2. Applicants seeking certifications of facilities used for pollution control and eligible for rapid amortization as authorized by section 169 of the Internal Revenue Code shall complete one application (original and 3 copies) for each facility for which certification is sought. When necessary, attach additional sheets of paper to furnish required information, referring to the relevant section and item number on each such additional sheet. If any of the information requested on the application form is inapplicable to the facility for which certification is being sought, so indicate by writing the word "inapplicable" in the space provided after each item. In accordance with section 20.3 of the EPA regulations, an application for certification may pertain to several identical control facilities installed at the same plant, and information submitted to support certification of a control facility may be incorporated by reference in a subsequent application pertaining to an identical facility.

3. Applicants shall submit the original of the completed application (with attachments such as drawings, flow sheets, charts or other explanatory material) to the Regional Administrator for the region in which the control facility is located. Copies 1 and 2 of the completed application shall be submitted (with attachments) to the appropriate State Water or Air Pollution Control Agency of the State in which the control facility is located. Copy 3 is for the applicant's files.

4. The responsible State Water or Air Pollution Control Agency may complete the attached State Certification Form, or may use such other form containing substantially the same information, as it may deem appropriate. The completed State Certification, together with Copy 1 of the application and associated documents, should be forwarded by the State Agency to the appropriate EPA Regional Administrator, and a copy of the State Certification furnished the applicant. Copy 2 of the application may be retained by the State Agency for its records.

5. In accordance with section 20.4 of the EPA regulations, the Regional Administrator will notify the applicant and the State Water or Air Pollution Control Agency that Federal certification will be issued if the control facility is completed and operated in accordance with the application. Such a notice of intent to certify shall be issued only after receipt from the State certifying authority of a statement that the facility, if constructed, reconstructed, acquired, erected, installed and operated in accordance with the application, will be in conformity with the State program or requirements for abatement or control of water or air pollution. The Notice of Federal Certification, however, will be issued only if it is determined that the facility has been completed and is operating in accordance with the application, and only after receipt of a completed State Certification. When the application indicates that the facility to which it relates is not yet in operation, such application may be amended by a letter addressed to the Regional Administrator specifying the date on which the facility was placed in operation.

6. Certification of a control facility by an official of the Environmental Protection Agency does not of itself entitle an applicant to rapid amortization pursuant to Section 169 of the Internal Revenue Code. Such entitlement shall be determined by the Commissioner of Internal Revenue in accordance with applicable provisions of the Internal Revenue Code and rules and regulations Code have been published by EPA as issued thereunder.

SPECIFIC

SECTION A — IDENTITY AND LOCATION OF POLLUTION CONTROL FACILITY

Items 1 thru 6 — Self-explanatory.

SECTION B — DESCRIPTION OF POLLUTION CONTROL FACILITY

Item 1 — Include in the description of the control facility a reference to the types of effluents or emissions controlled by the facility, and attach a process flow diagram, if available.

Item 2 — In most cases, the date the facility was placed in operation will be easily ascertainable. As is more fully set forth in section 1.169-2 (b) (2) (iv) of the Income Tax Regulations, however, a taxpayer's depreciation practices may affect the determination of when a facility is deemed to be placed in operation.

Item 3 — Section 169 does not permit rapid amortization of a building unless it is exclusively devoted to the abatement of pollution. A building which performs no function other than housing or sheltering a pollution control facility is itself considered to be exclusively devoted to the abatement of pollution. The term "building" is explained in section 1.169-2 (b) (2) (I) of the Income Tax Regulations, which provides, in part, that the term "building" does not include "an enclosure which is so closely combined with the machinery or equipment which it supports, houses, or serves that it must be replaced, retired, or abandoned contemporaneously with such machinery or equipment, and which is depreciated over the life of such machinery or equipment."

Item 4 — Section 169 provides that pollution control facilities are eligible for certification only if they do not significantly increase the output or capacity, extend the useful life, or reduce the total operating costs of the plant or other property in connection with which the facility is used. For purposes of this provision, the term "plant or other property" includes only the operating unit most directly associated with the pollution control facility that is, the identifiable and separable part of the "plant or other property" which creates (or would otherwise create) the pollutants controlled by the facility. In accordance with the legislative history of section 1312 of the Tax Reform Act of 1976, both EPA and IRS regulations define the term "significant" as being more than 5%.

SECTION C — DESCRIPTION OF COMMERCIAL PROCESS OR ACTIVITY

Item 1 — Describe briefly in a narrative manner the general nature of the operation conducted at the location of the control facility.

Item 2 — If known, provide the Standard Industrial Classification (SIC) Code number for the activity in connection with which the control facility is used.

Item 3 — Self-explanatory.

Item 4 — Section 169 permits rapid amortization only of facilities used in connection with a plant or other property in operation prior to January 1, 1976. When a facility serves more than one plant or other property, therefore, it may be necessary to determine the portion of the cost of the facility which is attributable to its use in connection with plants or properties in use prior to January 1, 1976. In many cases, a proper allocation will be based on the effluent output Capacities of the plants or properties served, in comparison to the treatment capacity of the facility to which the application relates. Exceptions to the foregoing may be justified if adequately explained in Part (b) of this Item; for example, the effluent capacities of the plants or properties served may differ substantially from the amounts of effluents actually produced and treated over a period time.

Item 5 — Section 169 does not permit certification of a facility to the extent it performs a function other than the control of pollution. When the facility to which the application relates performs such an additional function, it will be necessary to identify that portion of its cost which is allocable only to pollution control. The need to make such an allocation should seldom arise if the facility to which the application relates is defined with as much particularity as circumstances permit. If such need is unavoidable, the proper manner of making the allocation may vary, depending on the type of equipment involved. If, for example, the facility serves a production function when it is not being used for abatement purposes, then a proper allocation would be based on the percentage of on-stream time devoted to each of its several functions. If those features of the facility which result in the abatement of pollution are inseparable from its production-related features, then it may be appropriate to make the necessary allocation by reference to the cost of a similar facility which lacks the pollution abatement feature.

SECTION D — WASTEWATER CHARACTERISTICS (Water Pollution Control Facilities only)

Item 1 — Self-explanatory.

Item 2 — Self-explanatory.

Item 3 — Provide actual measured or design rates of the wastes (including heat) in wastewater stream as discharged without the pollution control facility and with the pollution control facility, (Such data, can be suitably illustrated on a process flow diagram with material balances of the process wastewater stream from input through outflow; or, in cases where actual data are not available, the design capacity or rates as given in an engineering report, catalogue, etc., may be used and such material appended to the application.)

Items 4, 5, 6, 7 and 8 — Self-explanatory.

Item 9 — If the degree of treatment performed by the facility is required by state or local law or regulation, describe the applicable standard, giving statutory references, if known.

SECTION E — EMISSION CHARACTERISTICS (Air Pollution Control Facilities only)

Item 1 — Self-explanatory.

Item 2 — On lines designed (a) through (d) list the common name or chemical description of a pollutant the emission of which is to be controlled by the facility. All particulate emissions may be described in the aggregate as "particulates," unless an applicable State or Federal air quality standard is in effect for a specific type of particulate (e.g., asbestos), in which case such specific type of particulate should be listed separately.

Item 3 — Self-explanatory.

Item 4 — Provide the indicated information for each type of gaseous emission listed in response to Item E-2, using for each the line prefixed by the letter corresponding to the line of Item E-2 on which it is listed.

Items 5 thru 7 — Self-explanatory.

Item 8 — If the degree of treatment performed by the facility is required by state or local law or regulation, describe the applicable standard, giving statutory references, if known.

Item 1 — Identify all by-products and materials recovered in the course of operation of the facility to which the application relates including heat (if it is disposed of other than by dissipation to the atmosphere), whether or not such by-products and materials are recycled, and describe the methods used to dispose of each such by-product or material. Applications need not impute revenues from recovered by-products or materials used or reused by them in their own operation.

Item 2 — In part (a), provide the expected annual dollar amount of revenues from any sales of by products or materials identified in response to Item F-1. In part (b), provide the expected annual dollar amount of any other revenues derived from the facility (e.g., rentals, service charges to persons other than the applicant).

Item 3 — Provide estimates, if no prior history is available.