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December 5, 2006

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BUREAU OF AIR REGULATION

Florida Department of Environmental Protection
Department of Air Resources Management
2600 Blair Stone Road, MS 5500
Tallahassee, FL 32399-2400

Attention: Mr. Jeff Koerner, P.E.

**RE: UNITED STATES SUGAR CORPORATION, CLEWISTON MILL
3-YEAR BOILER MAINTENANCE PROJECT
PERMIT NO. 0510003-022-AC
2006 OFF-SEASON REPAIRS AND PLANNED REPAIRS FOR
THE 2007 OFF-SEASON**

Dear Mr. Koerner:

United States Sugar Corporation (U.S. Sugar) was issued Air Construction Permit No. 0510003-022-AC on June 3, 2003. This permit authorized a 3-year boiler maintenance project at the existing Clewiston Sugar Mill and Refinery located in Hendry County, Florida for the 2003 through 2005 off-seasons. Because all repairs were not completed during the specified time, U.S. Sugar requested an extension to the air permit to include the upcoming 2006 through 2008 off-seasons. Due to the pending Title V renewal permit application, the Florida Department of Environmental Protection (FDEP) chose to not extend Permit No. 0510003-022-AC and the permit has since expired. However, U.S. Sugar is continuing to summarize the maintenance activities conducted on the boilers during the previous off-season and provide advance notice of planned maintenance for the upcoming off-season.

In a letter dated April 13, 2006, FDEP was notified of repairs to replace the failed front wall of Boiler No. 7 with a membrane-type wall. The expected completion date of replacing the front wall is December 10, 2006.

The purpose of this correspondence is to provide the list of maintenance and repair activities at the Clewiston Mill conducted during the 2006 off-season, and the repairs planned on the boilers for the upcoming 2007 off-season. Condition 4 of the Emissions Unit Specific Conditions of Permit No. 0510003-022-AC requires U.S. Sugar to submit a "Maintenance Summary Report" within 60 days of the beginning of each cane milling season. The condition requires that the permittee summarize the following information:

- General description of the work performed on each boiler during the previous off-season;
- Summary of the off-season maintenance inspections; and
- Revised schedule of maintenance and repair activities for the next off-season.

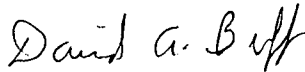
The list of maintenance and repair activities conducted during the 2006 off-season, and those planned for the 2007 off-season, are provided in the attached table.

In accordance with the construction permit, the replacements U.S. Sugar is planning are all "functionally equivalent" to the existing components, and are intended to return the boilers to their current steam production capabilities. The maintenance activities will not increase the capacity of any boiler, nor change the basic design parameters, including fuel firing rates or heat input rates. The repairs will not increase the emission rates of any boiler, nor the cane milling capacity of the plant. As such, we believe these repairs are authorized activities under the construction permit.

Please call me at (352) 336-5600 or Don Griffin at (863) 902-2711 if you have any questions concerning this information, or need additional information.

Sincerely,

GOLDER ASSOCIATES INC.



David A. Buff, P.E., Q.E.P.
Principal Engineer



E. Claire Booth, E.I.
Staff Engineer

DB/CB/all

Enclosures

cc: Don Griffin
Peter Briggs
Ron Blackburn, FDEP

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Clewiston Boiler Repairs Summary

2006 Off-Season

Boiler repairs and maintenance conducted during the 2006 off-season are described below.

Boiler No. 1

- Minor refractory work.

Boiler No. 2

- Installed new roof tubes.
- Minor refractory work.

Boiler No. 3

No work done on this boiler (Boiler No. 3 has been retired as part of the new Boiler No. 8 project)

Boiler No. 4

- Installed new soot blowers.
- Minor refractory work.

Boiler No. 7

- Installed new front wall – completion date of December 10, 2006
- Minor refractory work.

Boiler No. 8

- Installed new ESP hopper screws.
- Installed new dry cyclone dust collector (authorized under Permit No. 0510003-035-AC)
- Minor refractory work.

Clewiston Boiler Repair Projections

2007 Off-Season

Boiler repairs projected to be accomplished in the 2007 off-season are described below.

Boiler No. 1

- Selective tube replacement in the generating bank (<5% heating surface).
- Conversion of boiler controls to PLC platform.
- General refractory and breeching work.

Boiler No. 2

- Conversion of boiler controls to PLC platform.
- General refractory and breeching work.

Boiler No. 4

- Replacement of economizer.
- General refractory and breeching work.

Boiler No. 7

- Selective tube replacement in the generating bank (<5% heating surface).
- General refractory and breeching work.

Boiler No. 8

- General refractory and breeching work.