IN THE IOWA DISTRICT COURT FOR MUSCATINE COUNTY

STATE OF IOWA, ex rel., IOWA DEPARTMENT OF NATURAL RESOURCES (99AG23542), Plaintiff, vs. GRAIN PROCESSING CORPORATION, an Iowa Corporation, Defendant, And CLEAN AIR MUSCATINE, INC., an Iowa Nonprofit Corporation, Intervenor.	)	LAW NO. CVCV020979 **CONSENT ORDER, JUDGMENT AND DECREE**

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JEFF L. TOLLENAER
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MUSCATINE CO IOWA

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NOW on this _____ day of _____, 2014, the Court is presented with the Plaintiff's Amended and Substituted Petition seeking civil penalties and injunctive relief pursuant to Iowa Code sections 455B.146 and 455B.191. The Court having read the Amended and Substituted Petition and being otherwise advised by the parties which consent to entry of this Consent Order, Judgment and Decree, hereby orders, adjudges and decrees as follows:

I. JURISDICTION

1. The Court has jurisdiction of this matter pursuant to Iowa Code sections 455B.146 and 455B.191.

II. ADMISSIONS BY DEFENDANT

2. Defendant Grain Processing Corporation ("GPC") admits, for purposes of settlement and this action only, that it failed to verify compliance with its emission limits for particulate matter (PM), particulate matter with an aerodynamic diameter less than or equal to 10 micrometers (PM_{10}), and sulfur dioxide (SO_2) for Emission Point (EP) #173.0, No. 4 Gluten Flash Dryer, until November 30, 2011, in violation of Air Quality Construction Permit No. 91-A-067-S2. GPC denies that it exceeded any of its emission limits contained in Air Quality Construction Permit No. 91-A-067-S2. GPC further denies the remaining allegations of the Amended and Substituted Petition.

III. CIVIL PENALTY

3. GPC is assessed a civil penalty of One Million Five Hundred Thousand and no/100 Dollars ($1,500,000.00) for the violations alleged in the Amended and Substituted Petition. The Defendant shall pay the civil penalty within ten (10) days of the entry of this Consent Order, Judgment and Decree. The Defendant shall also pay interest pursuant to Iowa Code section 535.3(1) on any unpaid balance. Payments of the civil penalty and interest shall be made payable to the State of Iowa and submitted to Plaintiff's attorney, David R. Sheridan, at the address noted below.

IV. CONVERSION OF BOILERS FROM COAL-FIRED TO NATURAL GAS-FIRED

4. GPC shall convert all of its boilers from coal-fired to natural gas-fired no later than July 15, 2015. The boilers to be converted are identified as follows:

Boilers to Be Converted from Coal-fired to Natural Gas-fired By July 15, 2015		
Emission Point	**Emission Unit**	**Description**
1.0	5201.0	Boiler No. 1
	5202.0	Boiler No. 2
	5203.0	Boiler No. 3
	5204.0	Boiler No. 4
	5206.0	Boiler No. 6
	5207.0	Boiler No. 7

For purposes of this Consent Order, Judgment and Decree, "convert" shall mean making the necessary physical changes to the boilers and associated equipment to allow only use of natural gas as a fuel. Nothing in this Consent Order, Judgment and Decree, would prevent GPC from subsequently making application for and the Iowa Department of Natural Resources ("IDNR") approving modifications to allow use of an alternative gaseous fuel for these boilers.

5. The following boilers are, and shall permanently remain natural gas-fired only:

Existing Natural Gas-fired Boilers		
Emission Point	**Emission Unit**	**Description**
142.0	5210.0	Power House Boiler No. 10
153.0	5211.0	Power House Boiler No. 11
177.0	5212.0	Power House Boiler No. 12

6. The IDNR expects that conversion of the boilers from coal-fired to natural gas-fired will significantly reduce air pollutant emissions and that SO_2, lead (Pb), and total hazardous air pollutants (THAP) emissions will be virtually eliminated from the emissions from these boilers. PM and carbon monoxide (CO) emissions will also be significantly reduced. Using GPC's current 2012 EIQ emissions data for these boilers, the IDNR estimates that the air pollutant emission reductions from the boilers are as follows:

Emission Reduction by Conversion from Coal-fired to Natural Gas-fired Boilers		
Pollutant	**% Reduction**	**Emission Reduction (tpy)**
SO_2	99.9	11,272.77
Pb	99.9	2.15
THAP	98	184.47

PM	75	322.27
CO	56	237.87

These are estimates only and no proof of said reductions (or other estimated reductions in this Order) is required by this Order.

V. INSTALLATION AND OPERATION OF ADDITIONAL EMISSION CONTROL EQUIPMENT

A. Regenerative Thermal Oxidizer (RTO) for Rotary Feed Dryers

7. GPC shall by December 31, 2016, install and commence operation of an RTO as emission control equipment from the following sources:

Emission Point	Emission Unit	Description
127.0	1236.0	Dryer House 4, No. 5 Rotary Dryer
137.0	1238.0	Dryer House 4, No. 6 Rotary Dryer
164.0	1241.0	Dryer House 4, No. 7 Rotary Dryer

The RTO shall be designed and operated to meet the volatile organic compounds (VOC or VOCs) control rates for EP #s 127.0, 137.0, and 164.0, referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

8. The IDNR expects that the addition of the RTO will significantly reduce VOC, acetaldehyde, and methanol emissions from these dryers. Using GPC's current 2012 EIQ emissions data for these emission units, the IDNR estimates that the air pollutant emission reductions are as follows:

Emission Reduction from Rotary Dryers with RTO Control		
Pollutant	**Control Efficiency of RTO (%)**	**Emission Reduction (tpy)**
VOC	98	341.90
Acetaldehyde	98	17.61
Methanol	98	5.47
Formaldehyde	98	0.44
Acrolein	98	0.44

B. Regenerative Thermal Oxidizer (RTO) for EP #173.0, No. 4 Gluten Flash Dryer

9. GPC shall by December 31, 2018, install and commence operation of an RTO as emission control equipment for emissions from EP #173.0, No. 4 Gluten Flash Dryer. The RTO shall be designed and operated to meet the VOC control rate for EP #173.0, referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

10. The IDNR expects that the addition of the RTO will significantly reduce VOC and THAP emissions from this dryer.

C. Scrubber for EP #127.0, Dryer House 4, No. 5 Rotary Dryer

11. GPC shall by November 1, 2016, install and commence operation of an air emission scrubber to control particulate matter with an aerodynamic diameter of less than or equal to 2.5 micrometers ($PM_{2.5}$) and SO_2 emissions from EP #127.0, Dryer House 4, No. 5 Rotary Dryer. This scrubber will be designed and operated to meet the $PM_{2.5}$ and SO_2 control rates referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

12. Using GPC's current 2012 EIQ emissions data, the IDNR estimates that this scrubber will result in a reduction of 1.37 tpy of PM and 5.05 tpy of SO_2 emissions.

D. Scrubber for EP #137.0, Dryer House 4, No. 6 Rotary Dryer

13. GPC shall by November 1, 2016, install and commence operation of an air emission scrubber to control $PM_{2.5}$ and SO_2 emissions from EP #137.0, Dryer House 4, No. 6 Rotary Dryer. This scrubber will be designed and operated to meet the $PM_{2.5}$ and SO_2 control rates referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

14. Using GPC's current 2012 EIQ emissions data, the IDNR estimates that this scrubber will result in a reduction of 8.83 tpy of PM and 6.82 tpy of SO_2 emissions.

E. Scrubber for EP #164.0, Dryer House 4, No. 7 Rotary Dryer

15. GPC shall by November 1, 2016, install and commence operation of an air emission scrubber to control $PM_{2.5}$ and SO_2 emissions from EP #164.0, Dryer House 4, No. 7 Rotary Dryer. This scrubber will be designed and operated to meet the $PM_{2.5}$ and SO_2 control rates referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

16. Using GPC's current 2012 EIQ emissions data, the IDNR estimates that this scrubber will result in a reduction of 8.83 tpy of PM and 6.82 tpy of SO_2 emissions.

F. Scrubber for EP #178.0, No. 5 Germ Dryer and EP #194.0, No. 3 Germ Transport

17. GPC shall by March 31, 2018, install and commence operation of an air emission scrubber to control SO_2 and VOC emissions from EP #178.0, No. 5 Germ Dryer and EP #194.0, No. 3 Germ Transport. This scrubber will be designed and operated to meet the SO_2 and VOC control rates referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree; provided, however, that if, after installation of the scrubber, GPC demonstrates that the identified limit cannot be attained with proper design and operation of the scrubber, GPC may request that the IDNR set an alternative limit that is compliant with law.

18. The IDNR estimates that this scrubber will result in a reduction of 37.63 tpy of SO_2 and 11.56 tpy of VOC emissions.

G. Low-NO_x Burner for EP #s 135.0/136.0, Maltrin No. 4 Spray Dryer

19. GPC shall by December 31, 2016, install and commence operation of a low-NO_x burner to reduce NO_x and CO emissions from EP #s 135.0/136.0, Maltrin No. 4 Spray Dryer. This burner will be designed and operated to meet the control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree; provided, however,

that if after installation of the low-NO_x burner, GPC demonstrates that the identified limit for CO cannot be attained with proper design and operation of the low-NO_x burner, GPC may request that the IDNR set an alternative limit that is compliant with law.

20. The IDNR estimates that this low-NO_x burner will result in a reduction of 0.82 tpy NO_x and 75.2 tpy of CO emissions.

H. Low-NO_x Burner for EP #s 168.0/169.0, Maltrin No. 5 Spray Dryer

21. GPC shall by December 31, 2020, install and commence operation of a low-NO_x burner to reduce NO_x and CO emissions from EP #s 168.0/169.0, Maltrin No. 5 Spray Dryer. This burner will be designed and operated to meet the control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree; provided, however, that if after installation of the low-NO_x burner, GPC demonstrates that the identified limit for CO cannot be attained with proper design and operation of the low-NO_x burner, GPC may request that the IDNR set an alternative limit that is compliant with law.

22. The IDNR estimates that this low-NO_x burner will result in a reduction of 0.77 tpy of NO_x and 50.6 tpy of CO emissions.

I. Low-NO_x Burner and/or Other Air Emission Control Improvements for EP #173.0, No. 4 Gluten Flash Dryer

23. GPC shall by December 31, 2018, install and commence operation of a low-NO_x burner and/or make other air emission control improvements for EP #173.0, No. 4 Gluten Flash Dryer, to achieve and maintain compliance with the control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

J. Low-NO_x Burner for EP #s 186.0/187.0, Maltrin No. 6 Spray Dryer

24. GPC shall by December 31, 2022, install and commence operation of a low-NO_x burner to reduce NO_x and CO emissions from EP #s 186.0/187.0, Maltrin No. 6 Spray Dryer. This burner will be designed and operated to meet the control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree; provided, however, that if after installation of the low-NO_x burner, GPC demonstrates that the identified limit for CO cannot be attained with proper design and operation of the low-NO_x burner, GPC may request that the IDNR set an alternative limit that is compliant with law.

25. The IDNR estimates that this low-NO_x burner will result in a reduction of 5.0 tpy of NO_x and 31.1 tpy of CO emissions.

VI. DECOMMISSIONING OF EMISSION POINTS

26. GPC shall decommission the following emission points by March 31, 2016:

Emission Point	Emission Unit	Description
128.0	1237.0	No. 4 Mill Aerodyne
129.0	1237.1	No. 4 Mill Product Aerodyne
138.0	1239.0	No. 5 Mill Aerodyne
139.0	1240.0	No. 6 Mill Aerodyne
140.0	1239.1	No. 5 Product Aerodyne
141.0	1240.1	No. 6 Product Aerodyne
110.0	1231.0	Dryer House 4, Milling and Handling
113.0	1231.1	Dryer House 4, Milling and Handling

For purposes of this Consent Order, Judgment and Decree, "decommission" shall mean making the necessary physical changes to prevent any future operation of these emission points and associated equipment.

27. These decommissioned emission points and associated equipment will be replaced by a new EP #199.0 (a/k/a Central Milling System), Dryer House 4 and Dryer House 5,

Handling and Sizing Equipment, when pending construction permit applications are approved, resulting in a net reduction of PM emissions estimated by the IDNR as follows:

Emission Reduction from Decommissioned Emission Points	
Reduced PM Emissions from Decommissioned Emission Points (tpy)[1]	103.86
Estimated PM Emissions from new Handling and Sizing Equipment (tpy)[2]	7.49
Net PM Emissions Reduction (tpy)	96.37

[1] Using GPC's current 2012 EIQ emission data
[2] Using emissions estimates from Construction Permit Application Project 12-183.

VII. ADDITIONAL AIR EMISSION CONTROL RATES

28. GPC shall through operation of air emission controls, good combustion practices, and proper operation and maintenance, comply with the following additional air emission control rates for each specified emission point and emission unit:

Additional Air Emission Control Rates				
Emission Point	**Emission Unit**	**Description**	**Pollutant**	**Control Rate**
38.0	1213.0	GP2 No. 4 Gluten Day Bin	VOC	5.0 ppmv,d
			SO_2	5.0 ppmv,d
127.0	1236.0	Dryer House 4, No. 5 Rotary Dryer	VOC	98% control efficiency or 10 ppmv,d after installation of the RTO by 12/31/16
			SO_2	90% control efficiency or 10 ppmv,d after installation of the scrubber by 11/1/16
			$PM_{2.5}$	0.180 lbs/hr after installation of the scrubber by 11/1/16
135.0/136.0	3110.0	Maltrin No. 4 Spray Dryer	VOC	4.7 ppmv, d
			NO_x	0.04 lbs/MMBtu after installation of the low-NO_x burner by 12/31/16
			CO	0.074 lbs/MMBtu after installation of the low-NO_x burner by 12/31/16
137.0	1238.0	Dryer House 4, No. 6 Rotary Dryer	VOC	98% or 10 ppmv,d after installation of RTO by 12/31/16
			SO_2	90% control efficiency or 10 ppmv,d after installation of the scrubber by 11/1/16

			$PM_{2.5}$	0.210 lbs/hr after installation of the scrubber by 11/1/16
142.0	5210.0	Power House Boiler No. 10	VOC	0.008 lbs/MMBtu
			CO	0.05 lbs/MMBtu
143.0	2431.0	Starch No. 1 Flash Dryer	VOC	3.0 ppmv,d
153.0	5211.0	Power House Boiler No. 11	VOC	0.008 lbs/MMBtu
			CO	0.05 lbs/MMBtu
158.0	2424.0	Starch No. 2 Flash Dryer	VOC	3.0 ppmv,d
164.0	1241.0	Dryer House 4, No. 7 Rotary Dryer	VOC	98% control efficiency or 10 ppmv,d after installation of RTO by 12/31/16
			SO_2	90% control efficiency or 10 ppmv,d after installation of the scrubber by 11/1/16
			$PM_{2.5}$	0.210 lbs/hr after installation of the scrubber by 11/1/16
167.0	1242.0	No. 2 Feed Cooler	VOC	15 ppmv,d
			SO_2	10 ppmv,d
168.0/169.0	3107.0	No. 5 Maltrin Dryer	VOC	6.9 ppmv, d
			NO_x	0.04 lbs/MMBtu after installation of the low-NO_x burner by 12/31/20
			CO	0.074 lbs/MMBtu after installation of the low-NO_x burner by 12/31/20
173.0	1244.0 1244.1	No. 4 Gluten Flash Dryer	NO_x	0.09 lbs/MMBtu when using biogas and 0.14 lbs/MMBtu when using natural gas
			CO	0.15 lbs/MMBtu when using biogas and 0.10 lbs/MMBtu when using natural gas
			VOC	98% control efficiency or 10 ppmv,d after installation of RTO by 12/31/18
			SO_2	90% control efficiency or 10 ppmv,d
174.0	1245.0 1246.0	GP2 No. 4 Gluten Pre-Mill Cooler	VOC	15.0 ppmv,d
			SO_2	10.0 ppmv,d
177.0	5212.0	Power House Boiler No. 12	VOC	0.005 lbs/MMBtu
			CO	0.05 lbs/MMBtu
178.0/194.0	2872.0 2894.0	No. 5 Germ Dryer and No. 3 Germ Transport	VOC	80% control efficiency or 7.5 ppmv,d (EP #178.0 and #194.0 will be combined and will have a scrubber) after installation of the scrubber by 3/31/18
			SO_2	90% control efficiency or 10 ppmv,d

				after installation of the scrubber by 3/31/18
179.0/180.0	1258.0 1259.0	GP2 Gluten and Feed Loadouts	VOC	3.0 ppmv,d
			SO_2	5.0 ppmv,d
186.0/187.0	3116.0	No. 6 Maltrin Dryer	VOC	9.2 ppmv, d
			NO_x	0.04 lbs/MMBtu after installation of the low-NO_x burner by 12/31/22
			CO	0.074 lbs/MMBtu after installation of the low-NO_x burner by 12/31/22
190A/190B	1256.0 1257.0	GP2 Gluten and Feed Loadouts	VOC	3.0 ppmv,d
			SO_2	5.0 ppmv,d
545.0	2876-2893	Germ Expellers #1-17	VOC	18.7 ppmv,d
			SO_2	10.0 ppmv,d

Unless otherwise specified above, these control rates shall be effective and enforceable upon the execution of this Consent Order, Judgment and Decree.

29. For EP #s 127.0, 137.0, 164.0, and 173.0, bypasses from the respective RTOs shall only be permitted during periods of malfunction and/or maintenance, each not to exceed 200 hours per 12-month rolling period for each emission point, unless additional time is granted in writing by the IDNR.

30. Beginning in calendar year 2014, GPC shall annually tune the following burners to maintain good combustion:

Emission Point	Emission Unit	Description
135.0/136.0	3110.0/3110.1	Maltrin No. 4 Spray Dryer
142.0	5210.0	Power House Boiler No. 10
153.0	5211.0	Power House Boiler No. 11
168.0/169.0	3107.0/3107.1	Maltrin No. 5 Spray Dryer
173.0	1244.0/1244.1	No. 4 Gluten Flash Dryer
177.0	5212.0	Power House Boiler No. 12
186.0/187.0	3116.0/3116.1	Maltrin No. 6 Spray Dryer

The tune-up activities shall include at a minimum:

a. Inspect the burner – clean or replace any components of the burner, as necessary,

b. Inspect the flame pattern and flame dimensions – adjust the burner as necessary to optimize the flame pattern and dimensions. The adjustment should be consistent with the manufacturer's specifications, if available,

c. Inspect the air-to-fuel ratio control system – ensure system is calibrated and functioning properly, if such a system is installed,

d. Optimize the emissions of carbon monoxide – Optimize emissions consistent with the manufacturer's specifications, if available, and with any nitrogen oxide requirement to which the unit may be subject, and

e. Verify and record that emissions (carbon monoxide and nitrogen oxide) and oxygen levels in the exhaust have been optimized consistent with manufacturer's specifications.

31. Beginning no later than thirty (30) days after entry of this Consent Order, Judgment and Decree, GPC shall operate and maintain a gas fuel flow sensor to determine the mass emission rate, based on a 30-day rolling average including start up, shutdown, and malfunction, for EP #177.0, Power House Boiler No. 12, to demonstrate compliance with the NO_x emission limits contained in Air Quality Construction Permit No. 93-A-110.

VIII. AIR QUALITY CONSTRUCTION PERMIT APPLICATIONS

32. No later than December 31, 2014, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the RTO for the rotary dryers, EP #s 127.0, 137.0, and 164.0, required by paragraph seven (7), and incorporation of the air emission control rate for VOCs referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

33. No later than December 31, 2016, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the RTO for EP #173.0, No. 4 Gluten Flash Dryer, required by paragraph nine (9), and incorporation of the air emission control rate for VOCs referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

34. No later than February 1, 2015, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the air emission scrubber for EP #127.0, Dryer House 4, No. 5 Rotary Dryer, required by paragraph eleven (11), and incorporation of the air emission control rates for $PM_{2.5}$ and SO_2 referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

35. No later than February 1, 2015, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the air emission scrubber for EP #137.0, Dryer House 4, No. 6 Rotary Dryer, required by paragraph thirteen (13), and incorporation of the air emission control rates for $PM_{2.5}$ and SO_2 referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

36. No later than February 1, 2015, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the air emission scrubber for EP #164.0, Dryer House 4, No. 7 Rotary Dryer, required by paragraph fifteen (15), and incorporation of the air emission control rates for $PM_{2.5}$ and SO_2 referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

37. No later than June 30, 2016, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the air emission scrubber for EP #178.0, No. 5 Germ Dryer and EP #194.0, No. 3 Germ Transport, required by paragraph seventeen (17), and incorporation of the air emission control rates for VOCs and SO_2 referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

38. No later than March 31, 2015, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the low-NO_x burner for EP #s 135.0/136.0, Maltrin No. 4 Spray Dryer, required by paragraph nineteen (19), and

incorporation of the air emission control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

39. No later than March 31, 2019, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the low-NO_x burner for EP #s 168.0/169.0, Maltrin No. 5 Spray Dryer, required by paragraph twenty-one (21), and incorporation of the air emission control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

40. No later than March 31, 2017, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of a low-NO_x burner and/or make other air emission control improvements for EP #173.0, No. 4 Gluten Flash Dryer, required by paragraph twenty-three (23).

41. No later than March 31, 2021, GPC shall submit to the IDNR a complete construction permit application for the construction and installation of the low-NO_x burner for EP #s 186.0/187.0, Maltrin No. 6 Spray Dryer, required by paragraph twenty-four (24), and incorporation of the air emission control rates for NO_x and CO referred to in paragraph twenty-eight (28) of this Consent Order, Judgment and Decree.

42. No later than thirty (30) days after entry of this Consent Order, Judgment and Decree, GPC shall submit to the IDNR a complete construction permit application for EP #194.0, No. 3 Germ Transport, requesting revision of the emission limit for particulate matter with an aerodynamic diameter equal to or less than ten (10) micrometers (PM_{10}), to 0.23 lbs/hr PM_{10}.

43. Except for the construction permit applications and air emission control rates addressed in paragraphs thirty-two (32) through forty-two (42) of this Consent Order, Judgment

and Decree, GPC shall no later than thirty (30) days after entry of this Consent Order, Judgment and Decree submit to the IDNR complete construction permit applications to incorporate the emission control rates listed in paragraph twenty-eight (28). After the construction permits incorporating these control rates have been issued, the control rates may be modified only by written approval by the IDNR of an amendment to the applicable construction permit.

IX. ENVIRONMENTAL MANAGEMENT SYSTEM

44. GPC shall install, continuously maintain, and fully implement an Environmental Management System (EMS) equivalent to ISO (International Organization for Standardization) 14001:2004, as amended by ISO 14001:2004/Cor.1:2009. The EMS shall be fully implemented and in operation commencing no later than January 1, 2015.

45. The purpose of the EMS shall be to establish a formal and continuous system at GPC's facility for planning and implementation of steps to achieve, maintain, and improve environmental compliance; monitoring compliance with federal and state environmental requirements; and promptly correcting any deficiencies or violations.

X. ENVIRONMENTAL AUDIT

46. GPC shall conduct, through an independent third-party auditor approved by the IDNR, a comprehensive environmental audit of GPC's corn processing facility, to be completed and the audit report submitted to the IDNR no later than two hundred forty (240) days after entry of this Consent Order, Judgment and Decree, except that the audit need not include the Emission Units and associated Emission Points for which GPC has agreed to permanently cease operation, as provided in *In the Matter of Grain Processing Corporation*, IDNR Administrative Consent Order No. 2014-AQ-A1, issued February 4, 2014. In the event said Administrative Order is subsequently amended to allow GPC to continue operation of any Emission Units and associated

Emission Points which were previously required to cease operation, GPC shall conduct an environmental audit of said Emission Units and associated Emission Points through a third-party auditor, in the same manner as required in paragraphs forty-six (46) through fifty-four (54) of this Consent Order, Judgment and Decree, except that the deadlines for submittal of a proposed auditor, completion of the audit and submittal of reports shall instead run from the date of the corresponding amendment to IDNR Administrative Order No. 2014-AQ-A1, rather than from the date of entry of this Consent Order, Judgment and Decree.

47. No later than sixty (60) days after entry of this Consent Order, Judgment and Decree, GPC shall submit to the IDNR, and IDNR shall submit to the Intervenor, the name, employment position, and qualifications (including resume) of the proposed auditor. The IDNR may, after notice to the Intervenor, approve the proposed auditor, which approval shall not be unreasonably withheld. The auditor shall possess academic and professional experience, along with necessary support resources, to successfully and timely perform the environmental audit. The auditor shall not be an employee of GPC or have any current or former financial interest in GPC. In the event the proposed auditor is not approved by the IDNR, GPC shall submit within thirty (30) days of receipt of notice from the IDNR an alternative proposed auditor and supporting information for IDNR's review and approval.

48. The environmental audit shall be conducted to identify any actual or potential environmental hazards and/or violations of federal or state environmental statutes, regulations, permit, or orders; and recommend appropriate corrective and/or preventative action at GPC's corn processing facility.

49. GPC shall submit a comprehensive environmental audit report, prepared by the independent third-party auditor, to the IDNR, which shall be provided to the Intervenor by the

IDNR, no later than the deadlines specified in paragraph forty-six (46). The report shall include a description of the audit protocol and activities; description of equipment, processes and procedures audited; description of any actual or potential environmental hazards and/or violations identified; and description of appropriate corrective and/or preventative action.

50. No later than thirty (30) days after receipt of an environmental audit report, the IDNR, after notice to the Intervenor, may notify GPC of the need for a supplemental environmental audit report regarding matters not sufficiently covered by the initial environmental audit report. The supplemental environmental audit report shall be conducted by GPC through the independent third-party auditor and submitted to the IDNR, which shall be provided to the Intervenor by the IDNR, within sixty (60) days of the notice.

51. No later than sixty (60) days after submittal to the IDNR of the environmental audit report or supplemental environmental audit report, in the event a supplemental report is required, whichever is later, GPC shall submit to the IDNR, which shall be provided to the Intervenor by the IDNR, a proposed schedule for conducting and completing appropriate corrective and/or preventative action identified in the environmental audit and supplemental environmental audit report. The IDNR, after notice to the Intervenor, may approve the proposed schedule, which approval may not be unreasonably withheld.

52. The provisions of Iowa Code chapter 455K, Environmental Audit Privilege and Immunity, are not applicable to the environmental audit conducted and the reports submitted by GPC pursuant to this Consent Order, Judgment and Decree.

53. Any environmental violations identified in the environmental audit report shall not be the subject of State administrative or judicial enforcement proceedings for the assessment or collection of administrative or civil penalties, provided the specified corrective action is

timely completed according to the schedule approved by the IDNR pursuant to paragraph fifty-one (51) of this Consent Order, Judgment and Decree.

54. Nothing in this Consent Order, Judgment and Decree shall prevent the State from initiating at any time judicial proceedings seeking injunctive relief to obtain compliance with corrective and/or preventative action approved by the IDNR pursuant to paragraph fifty-one (51), or to remedy or prevent any environmental hazard which is a clear and present danger to the public health, safety or environment.

XI. AIR EMISSION STACK TESTS

55. In addition to any other air emission compliance testing required by GPC's applicable construction permits or Title V Operation Permit, GPC shall within ninety (90) days of entry of this Consent Order, Judgment and Decree conduct the following air emission stack tests at maximum capacity using 40 C.F.R. 60, Appendix A, Method 5 and 40 C.F.R. 51, Appendix M, Method 202 to verify compliance with PM emission limits:

Emission Point	Emission Unit	Description
143.0	2431.0	Starch No. 1 Flash Dryer
158.0	2424.0	Starch No. 2 Flash Dryer
164.0	1241.0	Dryer House 4, No. 7 Rotary Dryer

XII. EMISSION INVENTORIES

56. GPC shall report its actual annual emissions from each of its emission units as required by 567 Iowa Admin. Code 22.106(1), 22.106(3)"b" and Title V Operating Permit No. 03-TV-029.

57. GPC shall no later than ninety (90) days after entry of this Consent Order, Judgment and Decree review, correct, and submit to the IDNR on Form 4.0 "Emission Unit-actual operations and emissions" (Form 4.0 may be submitted in paper form or electronically

through the State Permitting and Reporting System (SPARS)) a report of its actual annual emissions for each emission unit for Emission Years 2010, 2011, and 2012. The corrected EIQ reports shall include estimates of actual annual emissions for every pollutant known or reasonably expected to be emitted from each emission unit, including but not limited to the emission units and pollutants referred to in Exhibit A of the Amended and Substituted Petition at Law.

58. GPC's corrections of its Form 4.0 "Emission Unit-actual operations and emissions," shall comply with the following:

a. for each estimate of actual emissions, documentation shall be provided to the IDNR for the emission factor and other information or data utilized for estimating annual emissions for each emission unit,

b. estimates of actual emissions shall be included for any emission unit or process, where a similar type of emission unit or process is listed in AP-42 as a source of emissions, which are present or occurring at GPC's grain processing facility in Muscatine, Iowa,

c. estimates of actual emissions shall be included for any emission unit or processes listed in AP-42 Chapter 9.9.7, which are present or occurring at GPC's grain processing facility in Muscatine, Iowa,

d. estimates of actual emissions shall be included for any emission units for which GPC has included estimates for the unit in its construction permit applications or other submittals to the IDNR,

e. estimates of actual emissions shall be included for any emission unit or process known in the grain processing industry with similar emission units or processes, which are present or occurring at GPC's grain processing facility in Muscatine, Iowa,

f. estimates of actual PM emissions from an emission unit may not be less than PM_{10} emissions from that unit,

g. estimates of actual emissions may not apply a control efficiency to a pollutant when using a controlled emission factor,

h. estimates shall be calculated using the correct unit of measure for actual throughput,

i. estimates shall be calculated utilizing the correct emission factor, and

j. estimates of actual emissions shall not assume control equipment when the emission unit does not currently have any control equipment.

59. GPC's estimates of actual annual emissions shall be based on, in order of decreasing accuracy:

a. continuous emission monitoring data,

b. emission unit specific stack test data from GPC's grain processing facility in Muscatine, Iowa,

c. mass balance, or

d. EPA emission factors.

If none of these methods is available, an emission factor from a similar source can be substituted, if the characteristics of the material being processed or handled and the control equipment from the substituted source are similar.

XIII. TITLE V OPERATING PERMIT FEES

60. No later than sixty (60) days after submittal to the IDNR of GPC's revised and corrected Form 4.0 "Emission Unit-actual operations and emissions," referred to in paragraphs fifty-seven (57) and fifty-eight (58) of this Consent Order, Judgment and Decree, GPC shall submit to the IDNR payment of any underpaid Title V Operating Permit fees for Emission Years 2010, 2011, and 2012. No portion of any previously submitted Title V Operating Permit fees for Emission Years 2010, 2011, and 2012, shall be refunded, but excess payments made by GPC for Emission Years 2010, 2011, or 2012, may be used to offset underpayments in any of those emission years.

XIV. REPORTING

61. GPC shall submit to the IDNR on or before July 15, 2014, a detailed initial report describing its activities conducted to achieve and maintain compliance with each of the requirements contained in this Consent Order, Judgment and Decree, and describing whether and to what extent GPC has achieved compliance with each requirement contained in this Consent Order, Judgment and Decree.

62. GPC shall submit semi-annual reports describing its activities conducted to achieve and maintain compliance with each of the requirements contained in this Consent Order, Judgment and Decree. Semi-annual reports shall be submitted on or before January 15 and July 15 of each year, for the preceding six month period, until this Consent Order, Judgment and Decree is terminated pursuant to paragraph eighty (80).

63. The reports required by this Consent Order, Judgment and Decree shall be in addition to any reports otherwise required by federal or state statute, regulation, permit or order.

XV. STIPULATED CIVIL PENALTIES

64. Except as otherwise provided herein, GPC shall pay stipulated civil penalties for violations of this Consent Order, Judgment and Decree as follows:

$10,000 per day of each violation:	a. For each day after July 15, 2015, that GPC fails to convert each boiler from coal-fired to natural gas-fired, in violation of paragraph four (4) of this Consent Order, Judgment and Decree,
	b. For each day after December 31, 2016, that GPC fails to install and commence operation of an RTO as emission control equipment for EPs #127.0, 137.0, and 164.0 in violation of paragraph seven (7) of this Consent Order, Judgment and Decree,
	c. For each day after December 31, 2018, that GPC fails to install and commence operation of an RTO as emission control equipment for EP #173.0, in violation of paragraph nine (9) of this Consent Order, Judgment and Decree,
	d. For each day after November 1, 2016, that GPC fails to

	install and commence operation of each air emission scrubber as emission control equipment for EPs #127.0, 137.0, and 164.0, in violation of paragraphs eleven (11), thirteen (13), or fifteen (15) of this Consent Order, Judgment and Decree,
	e. For each day after March 31, 2018, that GPC fails to install and commence operation of an air emission scrubber as emission control equipment for EPs #178.0 and 194.0, in violation of paragraph seventeen (17) of this Consent Order, Judgment and Decree,
	f For each day after December 31, 2016, that GPC fails to install and commence operation of a low-NO_x burner as emission control equipment for EP #s 135.0/136.0, in violation of paragraph nineteen (19) of this Consent Order, Judgment and Decree,
	g. For each day after December 31, 2020, that GPC fails to install and commence operation of a low-NO_x burner as emission control equipment for EP #s 168.0/169.0, in violation of paragraph twenty-one (21) of this Consent Order, Judgment and Decree,
	h. For each day after December 31, 2018, that GPC fails to install and commence operation of a low-NO_x burner and/or make other necessary emission control improvements for EP #173.0, in violation of paragraph twenty-three (23) of this Consent Order, Judgment and Decree,
	i. For each day after December 31, 2022, that GPC fails to install and commence operation of a low-NO_x burner as emission control equipment for EP #s 186.0/187.0, in violation of paragraph twenty-four (24) of this Consent Order, Judgment and Decree,
	j. For each day after March 31, 2016, that GPC fails to decommission each emission unit, in violation of paragraph twenty-six (26) of this Consent Order, Judgment and Decree,
$1,000 per day of each violation:	k. For each day that GPC fails to timely operate and maintain a gas fuel flow sensor for EP #177.0, in violation of paragraph thirty-one (31) of this Consent Order, Judgment and Decree,
	l. For each day that GPC fails to timely submit each construction permit application, in violation of paragraphs thirty-two (32) through forty-three (43) of this Consent Order, Judgment and Decree,
	m. For each day after January 1, 2015, that GPC fails to install, continuously maintain, and fully implement an

	Environmental Management System (EMS), in violation of paragraph forty-four (44) of this Consent Order, Judgment and Decree,
	n. For each day that GPC fails to timely conduct an environmental audit, in violation of paragraph forty-six (46) of this Consent Order, Judgment and Decree,
	o. For each day that GPC fails to timely submit to the IDNR an environmental audit report or supplemental environmental audit report, in violation of paragraphs forty-six (46), forty-nine (49) and fifty (50) of this Consent Order, Judgment and Decree,
	p. For each day that GPC fails to timely submit to the IDNR a proposed schedule for conducting and completing appropriate corrective action and/or preventative action identified in the environmental audit, in violation of paragraph fifty-one (51) of this Consent Order, Judgment and Decree,
	q. For each day that GPC fails to timely complete corrective and/or preventative action specified in the schedule approved by the IDNR pursuant to paragraph fifty-one (51) of this Consent Order, Judgment and Decree,
	r. For each day that GPC fails to timely conduct each air emission stack test, in violation of paragraph fifty-five (55) of this Consent Order, Judgment and Decree,
	s. For each day that GPC fails to timely submit its corrected estimates of actual emissions for each emission year, in violation of paragraph fifty-seven (57) of this Consent Order, Judgment and Decree,
	t. For each day that GPC fails to timely submit to the IDNR payment of any underpaid Title V Operating Permit fees for each emission year, in violation of paragraph sixty (60) of this Consent Order, Judgment and Decree,
$100 per day of each violation:	u. For each day that GPC fails to timely submit to the IDNR an initial report or semi-annual report describing GPC's activities conducted to achieve and maintain compliance with the requirements of this Consent Order, Judgment and Decree, as required by paragraphs sixty-one (61) and sixty-two (62).

65. Payment of the stipulated civil penalties referred to in paragraph sixty-four (64), subparagraphs (a) through (u), shall be made no later than ten (10) days after receipt of a written demand from the Plaintiff for payment, or after a court order requiring such payment, whichever is later. Payments shall be made payable to the State of Iowa, and sent to Plaintiff's attorney,

David R. Sheridan, Attorney General's Office, Environmental Law Division, Lucas Building – Ground Floor, 321 E. 12th Street – Room 018, Des Moines, Iowa 50319. Payment of these stipulated civil penalties shall not relieve the Defendant from obligations established by this Consent Order, Judgment and Decree, the applicable construction permits or Title V Operating Permit, or other provision of law. Payment of these stipulated civil penalties shall constitute full and final settlement of any penalty claims that were made or could have been made by the State of Iowa for violations of this Consent Order, Judgment and Decree, to which the stipulated civil penalties applied. In any event, the Plaintiff may at any time seek entry of contempt and appropriate sanctions and relief for any willful failure to comply with the requirements of this Consent Order, Judgment and Decree.

XVI. INJUNCTION

66. GPC is permanently enjoined from violations of this Consent Order, Judgment and Decree; Iowa Code section 455B.183(1)(a); 567 Iowa Admin. Code 22.4, 22.106(1), 22.106(3)"a", 22.106(3)"b", 23.1(2)"ccc", 23.1(2)"ddd", 23.1(4)"cf", 24.1(4), 24.2(1)"a", 24.2(1)"b", 24.2(1)"c", 33.3(2)"a", 33.3(2)"b", 33.3(10), 33.3(11), 33.3(13), 33.3(14), 33.3(15), 63.6(3), and 64.2(1); Air Quality Construction Permit Nos. 79-A-195-S, 90-A-264, 90-A-307, 91-A-067-S2, 93-A-110, 96-A-1028-S1, 02-A-783-S1, 02-A-797, and 02-A-798; Title V Operating Permit No. 03-TV-029; and NPDES Permit No. 7048101.

XVII. FORCE MAJEURE

67. If the Defendant is unable to meet any of the deadlines set forth in this order, Defendant shall provide notice to the Plaintiff, which shall provide notice to the Intervenor, within thirty (30) days specifying the delayed event, the cause of the delay, its possible duration, the Defendant's efforts to remedy the situation, and the expected effect of the delay upon the

schedule contained in this order. Defendant shall adopt all reasonable measures to avoid or minimize such delays. In the event the Defendant fails to provide timely notice to the Plaintiff of an event which causes or may cause a delay or impediment to performance, the Plaintiff may void Defendant's claim for Force Majeure as to the specific event for which Defendant has failed to comply with such notice requirement, and, if voided, is of no effect as to the particular event involved.

68. The Plaintiff shall, after notice to the Intervenor, notify the Defendant in writing regarding the Plaintiff's position as to the Defendant's claim of a delay or impediment to performance as soon as practicable, but in any event within thirty (30) days after receipt. If the Plaintiff agrees that the delay or impediment to performance has been or will be caused by circumstances beyond the reasonable control of Defendant, and the Defendant could not have prevented the delay by the exercise of due diligence, the parties shall stipulate to an extension of the required deadline(s) for all requirement(s) affected by the delay by a period equivalent to the delay actually caused by such circumstances. Defendant shall not be liable for any stipulated penalties for the period of any such delay.

69. If the Plaintiff does not accept the Defendant's claim that a delay or impediment to performance is caused by a Force Majeure event, to avoid payment of stipulated penalties, Defendant must submit the matter to this Court for resolution within thirty (30) business days after receiving notice of the Plaintiff's position by filing a petition for determination with this Court. Once Defendant has submitted this matter to this Court, the Plaintiff shall have twenty (20) business days to file its response to said petition.

70. If the Defendant submits the matter to this Court for resolution and the Court determines that the delay or impediment to performance has been or will be caused by circumstances beyond the reasonable control of Defendant, including any entity controlled by

Defendant, and the Defendant could not have prevented the delay by the exercise of due diligence, Defendant shall be excused as to that event(s) and delay (including stipulated penalties), for a period of time equivalent to the delay caused by such circumstances. Defendant shall bear the burden of proving that any delay of any requirement(s) of this Consent Order, Judgment and Decree was caused by or will be caused by circumstances beyond its reasonable control, including any entity controlled by it, and the Defendant could not have prevented the delay by the exercise of due diligence. Defendant shall also bear the burden of proving the duration and extent of any delay(s) attributable to such circumstances. An extension of one compliance date based on a particular event may, but does not necessarily, result in an extension of a subsequent compliance date or dates.

71. Unanticipated or increased costs or expenses associated with performance of a Defendant's obligations under this Consent Order, Judgment and Decree shall not constitute circumstances beyond the reasonable control of the Defendant, or serve as a basis for an extension of time. In addition, failure of a permitting authority to issue a necessary permit or other required approval in a timely fashion is an event of Force Majeure provided that Defendant can meet its burden of demonstrating that it has:

a. submitted a timely and complete application,

b. responded to requests for additional information by the permitted authority in a timely fashion, and

c. prosecuted appeals of any disputed terms and conditions imposed by the permitting authority in an expeditious fashion.

Where the Defendant has successfully appealed a permit or condition thereof all dates affected by such appeal shall be appropriately extended. For the purposes of this paragraph, "successfully appealed a permit or condition thereof" includes the settlement of the appeal providing for modification of the permit condition.

XVIII. EFFECT OF CONSENT ORDER, JUDGMENT AND DECREE

72. This Consent Order, Judgment and Decree constitutes full and complete settlement of the claims made, or which could have been made, by the IDNR in this action against GPC relating to violations of air emission or wastewater control requirements occurring on or before the date of entry of this decree.

73. This Consent Order, Judgment and Decree is not a permit, and compliance with its terms does not guarantee compliance with all applicable federal, state, or local laws or regulations. Nothing herein relieves GPC from any other obligation to comply with other federal, state, or local laws, regulations, permits, or orders.

74. This Consent Order, Judgment and Decree does not apply to any claim(s) of alleged criminal liability.

75. Except as provided in paragraphs fifty-three (53), sixty-five (65), and seventy-two (72), nothing herein shall be construed to prevent or limit the rights of the Plaintiff to obtain civil or administrative penalties and/or injunctive relief for violations occurring after entry of this Consent Order, Judgment and Decree.

76. Nothing herein shall be construed to prevent or limit the rights of the Plaintiff to seek entry of contempt and appropriate sanctions and relief for any willful failure to comply with the provisions of this Consent Order, Judgment and Decree.

XIX. SALE OR TRANSFER OF OPERATIONAL OR OWNERSHIP INTERESTS

77. In the event GPC sells or transfers operational or ownership interest in its grain processing facility in Muscatine, Iowa, GPC's obligations under this Consent Order, Judgment and Decree shall continue unless and until this Consent Order, Judgment and Decree has been modified to substitute the purchaser, with the purchaser's consent, as the Defendant and thus be

bound by the terms thereof, and the IDNR, with notice to the Intervenor, consents to relieve GPC of its obligations.

XX. NOTICE AND COPY RECIPIENTS

78. For purposes of implementation of this Consent Order, Judgment and Decree, all technical submittals, documents or correspondence shall be sent to the following:

Sarah Piziali
Environmental Program Supervisor
Air Quality Bureau
Iowa Department of Natural Resources
7900 Hickman Road
Windsor Heights, IA 50324

Mick Durham
Director, Environmental Services
Grain Processing Corporation
1600 Oregon Street
Muscatine, IA 52761

Brian Hutchins
Environmental Program Supervisor
Air Quality Bureau
Iowa Department of Natural Resources
7900 Hickman Road
Windsor Heights, IA 50324

All legal notices, documents or correspondence shall be sent to the following:

David R. Sheridan
Assistant Attorney General
Environmental Law Division
Lucas Building, Ground Floor
321 E. 12th Street, Room 018
Des Moines, IA 50319

Charles F. Becker
Belin McCormick, P.C.
666 Walnut Street
Suite 2000
Des Moines, IA 50309

James C. Larew
Claire M. Diallo
504 E. Bloomington Street
Iowa City, IA 52245

A party may change either the notice recipient or the address for providing notices to it by serving all other parties with a notice setting forth such new notice recipient or address.

XXI. MODIFICATION

79. This Consent Order, Judgment and Decree and any schedule or activity required

herein may be amended as necessary to accommodate changed circumstances by the written agreement of the Plaintiff, after consultation with the Intervenor, and the Defendant, or by further Order of the Court.

XXII. TERMINATION

80. Except for Section IV, Conversion of Boilers from Coal-Fired to Natural Gas-Fired; Section IX, Environmental Management System; and Section XVI, Injunction, this Consent Order, Judgment and Decree shall be subject to termination upon motion by any party after GPC has satisfied all requirements of this Consent Order, Judgment and Decree. At such time, if GPC believes that it is in compliance with the requirements of this decree, and has paid any stipulated penalties required by this decree, then GPC shall so certify in writing to the IDNR, and IDNR shall give notice to the Intervenor, and unless the IDNR, after notice to the Intervenor, objects in writing with specific reasons within forty-five (45) days after receipt of the certification, the Court shall order that this Consent Order, Judgment and Decree be terminated, except for Sections IV, IX, and XVI, on GPC's motion. If the IDNR, after notice to the Intervenor, objects to GPC's certification, then the matter shall be submitted to the Court for resolution. In such a case, GPC shall bear the burden of proving that it has satisfied all requirements of this Consent Order, Judgment and Decree.

XXIII. JURISDICTION RETAINED

81. The Court retains jurisdiction of this matter to insure compliance with the terms of this Consent Order, Judgment and Decree.

XXIV. COURT COSTS

82. The costs of this action are taxed to Defendant Grain Processing Corporation in the amount of $_____ (Clerk to enter).

Mark D. Cleve

JUDGE, 7th Judicial District of Iowa

Approved as to form:

IOWA DEPARTMENT OF NATURAL RESOURCES

Chuck Gipp

CHUCK GIPP, Director

THOMAS J. MILLER
Attorney General of Iowa

David R. Sheridan

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ATTORNEYS FOR PLAINTIFF

GRAIN PROCESSING CORPORATION

President, John Thorpe

BELIN McCORMICK P.C.

Charles F. Becker

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ATTORNEYS FOR DEFENDANT

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