comes first, no owner or operator of an affected facility for which construction, reconstruction, or modification commenced after May 3, 2011, shall cause to be discharged into the atmosphere from that affected facility, any gases that contain SO$_2$ in excess of the applicable emissions limit specified in paragraphs (1)(1) and (2) of this section.

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(1) For an affected facility which commenced construction or reconstruction, any gases that contain SO$_2$ in excess of either:

(i) 130 ng/J (1.0 lb/MWh) gross energy output; or

(ii) 140 ng/J (1.2 lb/MWh) net energy output; or

(iii) 3 percent of the potential combustion concentration (97 percent reduction).