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**ENVIRONMENTAL APPEALS BOARD
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C.**

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In re Delta Western, LLC)	
)	Docket No. CAA-HQ-2025-8715
)	
)	
)	

FINAL ORDER

Decided May 19, 2026

Before Environmental Appeals Judges Aaron P. Avila and Ammie Roseman-Orr.

Order of the Board by Judge Avila:

Pursuant to 40 C.F.R. § 22.18(b)-(c) of EPA’s Consolidated Rules of Practice, the attached Consent Agreement resolving this matter is incorporated by reference into this Final Order and is hereby ratified.

The Respondent is ORDERED to comply with all terms of the Consent Agreement, effective immediately.

So ordered.

**ENVIRONMENTAL APPEALS BOARD
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C.**

IN THE MATTER OF:

DELTA WESTERN, LLC

Respondent.

Docket No. CAA-HQ-2025-8715

CONSENT AGREEMENT

I. PRELIMINARY STATEMENT

1. This is a civil administrative penalty assessment proceeding instituted under Sections 205(c)(1) and 211(d)(1) of the Clean Air Act (CAA), 42 U.S.C. §§ 7524(c)(1) and 7545(d)(1). The issuance of this Consent Agreement and attached Final Order (CAFO) simultaneously commences and concludes this proceeding. 40 C.F.R. §§ 22.13(b) and 22.18(b)(2)-(3).
2. The Complainant in this matter is the United States Environmental Protection Agency (EPA). The authority to sign consent agreements memorializing settlements between the EPA and respondents under Section 205(c) of the CAA, 42 U.S.C. § 7524(c), has been delegated to the Assistant Administrator of the Office of Enforcement and Compliance Assurance. This authority has been redelegated to the Director of the Office of Civil Enforcement, who further redelegated the authority to the Director of the Air Enforcement Division. EPA Delegation 7-6-A.
3. The Respondent in this matter is Delta Western, LLC (Delta Western). The Respondent is a corporation organized under the laws of Washington with its corporate headquarters located at 450 Alaskan Way, Suite 707, Seattle, Washington 98104. The Respondent is

an importer of gasoline and diesel fuel from Canada into Alaska and Washington. The Respondent operates in several ports in Alaska, including Ketchikan, Sitka, Juneau, Anchorage, and Dalton Cache, and in Seattle and Tacoma in Washington.

4. The Complainant and Respondent (collectively, the Parties), having agreed to settle this action, consent to the issuance of the attached Final Order ratifying this Consent Agreement before taking testimony and without adjudication of any issues of law or fact herein, and agree to comply with the terms of this Consent Agreement and the attached Final Order.

II. JURISDICTION

5. This Consent Agreement is entered into under Sections 205(c)(1) and 211(d)(1) of the CAA, 42 U.S.C. §§ 7524(c)(1) and 7545(d)(1), and the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits*, as codified at 40 C.F.R. Part 22 (Consolidated Rules).
6. This matter is appropriate for an administrative penalty assessment as it involves a penalty assessment that is less than \$472,901. 42 U.S.C. § 7524(c)(1); 40 C.F.R. § 19.4.
7. The Environmental Appeals Board is authorized to ratify this Consent Agreement memorializing the settlement between the Parties in a Final Order. 40 C.F.R. §§ 22.4(a)(1) and 22.18(b); EPA Delegation 7-41-C.
8. The Consolidated Rules provide that, where the parties agree to settlement of one or more causes of action before the filing of a complaint, a proceeding may be simultaneously commenced and concluded by the issuance of a Consent Agreement and Final Order. 40 C.F.R. §§ 22.13(b) and 22.18(b)(2)-(3).

III. GOVERNING LAW

9. This proceeding arises under Part A of Title II of the CAA, Sections 202-219, 42 U.S.C. §§ 7521-7554, and its implementing regulations (40 C.F.R. Parts 79, 80, and 1090).¹ The CAA and its implementing regulations aim to reduce emissions from mobile sources of air pollution by, among other things, reducing emissions from fuel used in motor vehicles, nonroad vehicles, and engines, and ensuring that fuel used in motor vehicles, nonroad vehicles, and engines does not harm the emissions control technology necessary to meet emissions standards. The Alleged Violations of Law, stated below, relate to programmatic requirements, including registration, sampling and testing, compliance reporting, recordkeeping, and engaging attest auditors, that enhance the EPA’s ability to ensure that gasoline and diesel fuel sold in the United States meet the applicable standards. A summary of the law and regulations that govern these allegations follows below.
10. Definitions under Part 80:
- (a) “Importer” means any person who imports gasoline, gasoline blending stocks or components, or diesel fuel from a foreign country into the United States

¹ All citations to 40 C.F.R. Part 80 refer to the Clean Air Act fuels regulations that were effective through December 2020. On January 1, 2021, the Fuels Regulatory Streamlining Rule consolidated and reissued the fuels regulations, except those relating to the Renewable Fuel Standard program, from 40 C.F.R. Part 80 to 40 C.F.R. Part 1090. 85 Fed. Reg. 78412 (December 4, 2020).

(including the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). 40 C.F.R. 80.2(r).

(b) “Gasoline” means any fuel sold in any State for use in motor vehicle engines, and commonly or commercially known as gasoline. 40 C.F.R. § 80.2(c).

(c) “Diesel fuel” means any fuel sold in any State or Territory of the United States and suitable for use in diesel engines, and that is:

(1) A distillate fuel commonly or commercially known or sold as No. 1 diesel fuel or No. 2 diesel fuel;

(2) A non-distillate fuel other than residual fuel with comparable physical and chemical properties (e.g., biodiesel fuel); or

(3) A mixture of fuels meeting the criteria of paragraphs (1) and (2).
40 C.F.R. § 80.2(x).

11. Definitions under Part 1090:

(a) “Fuel manufacturer” means any person who owns, leases, operates, controls, or supervises a fuel manufacturing facility. Fuel manufacturers include refiners, importers, blending manufacturers, and transmix processors. 40 C.F.R. § 1090.80.

(b) “Importer” means any person who imports fuel, fuel additive, or regulated blendstock into the United States. 40 C.F.R. § 1090.80.

(c) “Gasoline” means any of the following:

(1) Any fuel commonly or commercially known as gasoline, including BOB.

(2) Any fuel intended or used to power a vehicle or engine designed to operate on gasoline.

- (3) Any fuel that conforms to the specifications of ASTM D4814 (incorporated by reference in § 1090.95) and is made available for use in a vehicle designed to operate on gasoline. 40 C.F.R. § 1090.80.
- (d) “Diesel fuel” means any of the following:
 - (1) Any fuel commonly or commercially known as diesel fuel.
 - (2) Any fuel (including NP diesel fuel or a fuel blend that contains NP diesel fuel) that is intended or used to power a vehicle or engine that is designed to operate on diesel fuel.
 - (3) Any fuel that conforms to the specifications of ASTM D975 (incorporated by reference in § 1090.95) and is made available for use in a vehicle or engine designed to operate using diesel fuel. 40 C.F.R. § 1090.80.

Registration of Fuels and Fuel Additives

- 12. Section 211(a) of the CAA, 42 U.S.C. § 7545(a), provides that EPA may designate a fuel for registration, and that no manufacturer or importer of a designated fuel or fuel additive may sell, offer for sale, or introduce into commerce such fuel or fuel additive, unless that fuel or fuel additive has been registered in accordance with Section 211(b), 42 U.S.C. § 7545(b).
- 13. For the purpose of registering fuels, Section 211(b) of the CAA, 42 U.S.C. § 7545(b), requires that the manufacturer or importer of a designated fuel notify the EPA of the commercial identifying name of the fuel and perform testing to determine potential public health and environmental effects of the fuel, emissions resulting from the use of the fuel, the effect of the fuel on emission control performance of any vehicle, vehicle engine,

nonroad engine or nonroad vehicle, and the extent to which such emissions affect the public health or welfare.

14. The EPA designated fuels commonly or commercially sold as motor vehicle gasoline or motor vehicle diesel fuel for registration. 40 C.F.R. §§ 79.32, 79.33.
15. Manufacturers and importers of fuel designated under Part 79 are prohibited from selling, offering for sale, or introducing into commerce in the United States such fuel unless the manufacturer or importer has submitted an application for registration, and the EPA has registered the fuel. 40 C.F.R. §§ 79.4, 79.10.
16. An application to register a designated fuel must include the following information: the commercial identifying name of each additive that will or may be used in such designated fuel, the range of concentration of each additive named, the purpose-in-use of each additive named, a description or identification of analytical methods that can be used to detect each additive named, other data and information as specified in the designation of the fuel in 40 C.F.R. Part 79, Subpart D, and must include the specified assurances. 40 C.F.R. § 79.11.
17. A manufacturer or importer of a designated fuel must also comply with the testing requirements at 40 C.F.R. Part 79, Subpart F. 40 C.F.R. § 79.6.
18. Any person who violates CAA Section 211(a) or who fails to furnish any information or conduct any tests under 40 C.F.R. Part 79 shall be liable for a civil penalty of not more than the sum of \$59,114 for every day of such violation and the amount of economic benefit or savings resulting from the violation, as assessed pursuant to CAA Sections 205(b)-(c) and 211(d), 42 U.S.C. §§ 7524(b)-(c) and 7545(d). 40 C.F.R. §§ 79.8 and 19.4.

Requirements that Apply to Registered Fuels and Fuel Additives

19. Section 211(c) of the CAA, 42 U.S.C. § 7545(c), and its implementing regulations contain numerous provisions to ensure that only compliant fuels are produced and distributed in the United States.
20. Under Section 211(c)(1) of the CAA, 42 U.S.C. § 7545(c)(1), the EPA may adopt a fuel control if: (a) the emission products of the fuel cause or contribute to air pollution that may reasonably be anticipated to endanger public health or welfare; or (b) the emission products of the fuel will significantly impair the emission control systems in general use or emissions control systems that would be in general use were the fuel control to be adopted.
21. Importers must register with EPA and receive an EPA-issued identification number prior to importing gasoline and diesel fuel. 40 C.F.R. §§ 80.103, 80.597, 80.1650, and 1090.800(a)-(b).
22. Importers must collect representative samples of each batch of gasoline and diesel fuel imported into the United States according to the procedures specified in the regulations and analyze those samples to ensure that the fuel complies with the applicable standards. 40 C.F.R §§ 80.580, 80.1347, 80.1630, 1090.1300(c), 1090.1310, 1090.1335, 1090.1337, 1090.1345, 1090.1350, 1090.1360, 1090.1600, and 1090.1605.
23. Importers must submit annual compliance reports to the EPA that contain certain data from the testing performed for each batch of gasoline and diesel fuel imported. 40 C.F.R. §§ 80.105, 80.1354, 80.1652, 1090.900, 1090.905, and 1090.935.

24. Importers must retain certain compliance related records, including certain fuel samples, for a period of no less than five years. 40 C.F.R. §§ 80.104, 80.581, 80.592, 80.600, 80.1348, 80.1350, 80.1631, 80.1653, 1090.1200, 1090.1205, 1090.1210, and 1090.1215.
25. Importers are required to engage an independent certified public accountant (“CPA”) or a certified internal auditor (“CIA”) to perform an annual audit, called an attest engagement, of the information that forms the basis of the importer’s annual compliance reports. 40 C.F.R. §§ 80.125-80.133, 80.1356, 80.1667, 1090.1800.
26. It is a violation for any person to fail to meet any applicable requirement of 40 C.F.R. Parts 80 and 1090 and each failure represents a separate violation. 40 C.F.R. §§ 80.80, 80.612(b)(1), 80.1358(a)(2), 80.1360(a)(1), 80.1660(j), 80.1662(b), 1090.1700(a), 1090.1715.
27. Any person who, after November 2, 2015, where penalties are assessed on or after December 27, 2023, violates the regulations prescribed under Section 211(c) of the CAA, 42 U.S.C. § 7545(c), including the regulations at 40 C.F.R. Parts 79, 80, and 1090, is subject to a civil penalty up to \$59,114 per day per violation, plus the economic benefit or savings resulting from each violation. 42 U.S.C. § 7545(d)(1); 40 C.F.R. § 19.4. Such penalties are assessed in accordance with Sections 205(b) and (c) of the CAA, 42 U.S.C. §§ 7524(b) and (c). 42 U.S.C. § 7545(d)(1), 40 C.F.R. §§ 80.5, 80.80, 80.615, 80.1361, 80.1665, 1090.1710.

IV. STIPULATED FACTS

28. Delta Western is a “person” as defined in Section 302(e) of the CAA, 42 U.S.C. § 7602(e).

29. Delta Western is a fuel importer as defined in 40 C.F.R. § 80.2(r) and 40 C.F.R. § 1090.80.
30. From 2017 to 2022, Delta Western imported gasoline and diesel fuel into the United States.
31. During that time, Delta Western failed to comply with the applicable EPA fuels regulations under 40 C.F.R. Parts 79, 80, and 1090, including registration, fuel sampling and testing, compliance reporting, recordkeeping, and attest engagements.
32. Delta Western initiated on May 18, 2022, and completed on September 14, 2022, a self-disclosure through the EPA's eDisclosure portal disclosing its violations from 2017 to 2022 of the applicable requirements under 40 C.F.R. Parts 79, 80 and 1090, including without limitation the violations specifically alleged herein.
33. Delta Western's 2022 self-disclosure satisfied the nine conditions provided in the EPA's *Audit Policy. Incentives for Self-Policing: Discovery, Disclosure, Correction and Prevention of Violations; Notice*, 65 Fed. Reg. 19618, 19620 (April 11, 2000). Accordingly, EPA determined that Delta Western was eligible for a 100% reduction of the gravity-based penalty for the violations alleged below.

V. ALLEGED VIOLATIONS OF LAW

34. By importing gasoline and diesel fuel into the United States without having first registered those fuels, Delta Western violated the requirements at 40 C.F.R. §§ 79.4 and 79.10.
35. By importing gasoline and diesel fuel into the United States without having registered itself as a fuel importer, Delta Western violated the requirements at 40 C.F.R. §§ 80.103, 80.597, 80.1650, and 1090.800(a)-(b).

36. By offloading the imported gasoline and diesel fuel and making it available for distribution and sale without first sampling and testing the fuels to ensure they met the applicable regulatory requirements, Delta Western violated 40 C.F.R. §§ 80.580, 80.1347, 80.1630, 1090.1000, 1090.1300(c), 1090.1310, 1090.1335, 1090.1337, 1090.1345, 1090.1350, 1090.1360, 1090.1600, and 1090.1605.
37. By failing to report the batch volumes, total annual volumes, and regulated fuel properties, including gasoline benzene, volatility, and sulfur, and diesel sulfur, on annual compliance reports for compliance years 2017-2022, Delta Western violated the requirements at 40 C.F.R. §§ 80.105, 80.1354, 80.1652, 1090.900, 1090.905, and 1090.935. Delta Western likewise violated the reporting requirements specified in 40 C.F.R. § 79.5 for compliance years 2017-2022 corresponding to its imports during those years of registered fuels.
38. By failing to maintain compliance related records, including test results, fuel samples, and compliance reports for a minimum of five years, Delta Western violated the requirements at 40 C.F.R. §§ 80.104, 80.581, 80.592, 80.600, 80.1348, 80.1350, 80.1631, and 80.1653, 1090.1200, 1090.1205, 1090.1210, and 1090.1215. Similarly, by failing to prepare and provide the required product transfer documentation, Delta Western violated the requirements at 40 C.F.R. §§ 80.1651, 80.1652, 1090.1005, 1090.1010, 1090.1015, 1090.1100, 1090.1105, 1090.1110, and 1090.1115.
39. By failing to engage a CPA or CIA to perform attest engagements and submit attest engagement reports to the EPA, Delta Western violated the requirements at 40 C.F.R. §§ 80.125-80.133, 80.1356, 80.1667, and 1090.1800.

VI. TERMS OF AGREEMENT

40. For the purpose of this proceeding, as required by 40 C.F.R. § 22.18(b)(2), Respondent: admits that the EPA has jurisdiction over this matter as stated above; admits to the stipulated facts stated above; neither admits nor denies the alleged violations of law stated above; consents to the assessment of a civil penalty as stated below; consents to any conditions specified in this Consent Agreement; waives any right to contest the alleged violations of law; and waives its rights to appeal the Final Order ratifying this Consent Agreement.
41. By signing this Consent Agreement, Respondent waives any rights or defenses that Respondent has or may have for this matter to be resolved in federal court, including but not limited to any right to a jury trial, and waives any right to challenge the lawfulness of the Final Order accompanying the Consent Agreement.
42. For the purpose of this proceeding, Respondent:
- (a) Agrees that this Consent Agreement states a claim upon which relief may be granted against Respondent;
 - (b) Waives any and all remedies, claims for relief, and otherwise available rights to judicial or administrative review that Respondent may have with respect to any issue of fact or law set forth in this Consent Agreement;
 - (c) Waives any rights it may possess at law or in equity to challenge the authority of the EPA to bring a civil action in a United States District Court to enforce this Consent Agreement or Final Order, or both, and to seek an additional penalty for such noncompliance, and agrees that federal law will govern in any such civil action;

- (d) Consents to personal jurisdiction in any action to enforce this Consent Agreement or Final Order, or both, in the United States District Court for the District of Columbia;
- (e) Agrees that it may not delegate duties under this Consent Agreement to any other party without the written consent of the EPA, which may be granted or withheld at the EPA's unfettered discretion. If the EPA so consents, the Consent Agreement is binding on the party or parties to whom the duties are delegated;
- (f) Acknowledges that this Consent Agreement constitutes an enforcement action for purposes of considering Respondent's compliance history in any subsequent enforcement actions;
- (g) Acknowledges that this Consent Agreement and attached Final Order will be available to the public and agrees that it does not contain any confidential business information or personally identifiable information;
- (h) Acknowledges that its tax identification number may be used for collecting or reporting any delinquent monetary obligation arising from this Consent Agreement (*see* 31 U.S.C. § 7701);
- (i) Certifies the information it has supplied concerning this matter was at the time of submission and to the best of its knowledge, true, accurate, and complete; and
- (j) Acknowledges there are significant penalties for knowingly submitting false, fictitious, or fraudulent information, including the possibility of fines and imprisonment (*see* 18 U.S.C. § 1001).

43. For purposes of this proceeding, the Parties each agree that:

- (a) This Consent Agreement constitutes the entire agreement and understanding of the Parties and supersedes any prior agreements or understandings, whether written or oral, among the Parties with respect to the subject matter of this Consent Agreement;
- (b) This Consent Agreement may be signed in any number of counterparts, each of which will be deemed an original and, when taken together, constitute one agreement; the counterparts are binding on each of the Parties individually as fully and completely as if the Parties had signed one single instrument, so that the rights and liabilities of the Parties will be unaffected by the failure of any of the undersigned to execute any or all of the counterparts; any signature page and any copy of a signed signature page may be detached from any counterpart and attached to any other counterpart of this Consent Agreement;
- (c) Its undersigned representative is fully authorized by the Party whom he or she represents to bind that Party to this Consent Agreement and to execute it on behalf of that Party;
- (d) Each Party's obligations under this Consent Agreement and attached Final Order constitute sufficient consideration for the other Party's obligations under this Consent Agreement and attached Final Order; and
- (e) Each Party will bear its own costs and attorney fees in the action resolved by this Consent Agreement and attached Final Order.

VII. TERMS OF PAYMENT

44. Respondent agrees to pay to the United States a civil penalty of \$389,785 (Assessed Penalty) within thirty (30) calendar days after the date the Final Order ratifying this Agreement is filed with the Clerk of the Environmental Appeals Board (Filing Date).
45. Respondent shall pay the Assessed Penalty and any interest, fees, and other charges due using any method, or combination of appropriate methods, as provided on the EPA website: <https://www.epa.gov/financial/makepayment>. For additional instructions see: <https://www.epa.gov/financial/additional-instructions-making-payments-epa>.

46. When making a payment, Respondent shall:

- (a) Identify every payment with Respondent's name and the docket number of this Agreement, Docket No. CAA-HQ-2025-8715,
- (b) Concurrently with any payment or within twenty-four (24) hours of payment, Respondent shall serve proof of such payment to the following persons:

Tommie Madison, Clerk of the Board
U.S. Environmental Protection Agency
Environmental Appeals Board
1201 Constitution Ave. NW
WJC East Building, Room 3332
Washington, D.C. 20004
Clerk_EAB@epa.gov

Karen Nelson, Attorney Adviser
U.S. Environmental Protection Agency
2000 Traverwood Dr.
Ann Arbor, MI 48104
Nelson.Karen@epa.gov

and

U.S. Environmental Protection Agency
Cincinnati Finance Division
Via electronic mail to:
CINWD_AcctsReceivable@epa.gov

“Proof of payment” means, as applicable, a copy of the electronic check, confirmation of credit card or debit card payment, or confirmation of wire or automated clearinghouse transfer, and any other information required to demonstrate that payment has been made according to the EPA requirements, in the amount due, and identified with Docket No. CAA-HQ-2025-8715 and Respondent’s name.

47. Interest, Charges, and Penalties on Late Payments. Pursuant to 42 U.S.C. § 7524(c)(6), 31 U.S.C. § 3717, 31 C.F.R. § 901.9, and 40 C.F.R. § 13.11, if Respondent fails to timely pay the full amount of the Assessed Penalty per this Agreement, EPA is authorized to recover, in addition to the amount of the unpaid Assessed Penalty, the following amounts:

(a) Interest. Interest begins to accrue from the Filing Date. If the Assessed Penalty is paid in full within thirty (30) days, interest accrued is waived. If the Assessed Penalty is not paid in full within thirty (30) days, interest will continue to accrue until any unpaid portion of the Assessed Penalty as well as any interest, penalties, and other charges are paid in full. Per 42 U.S.C. § 7524(c)(6), interest will be assessed pursuant to 26 U.S.C. § 6621(a)(2), that is the Internal Revenue Service (“IRS”) standard underpayment rate, equal to the Federal short-term rate plus three (3) percentage points.

(b) Handling Charges. The United States’ enforcement expenses including, but not limited to, attorneys’ fees and costs of collection proceedings.

(c) Late Payment Penalty. A ten percent (10%) quarterly non-payment penalty.

48. Late Penalty Actions. In addition to the amounts described in the prior Paragraph, if Respondent fails to timely pay any portion of the Assessed Penalty, interest, or other

charges and penalties per this Agreement, the EPA may take additional actions. Such actions the EPA may take include, but are not limited to, the following:

- (a) Refer the debt to a credit reporting agency or a collection agency, per 40 C.F.R. §§ 13.13 and 13.14.
 - (b) Collect the debt by administrative offset (i.e., withholding the money payable by the United States government to, or held by the United States government for, a person to satisfy the debt the person owes the United States government), which includes, but is not limited to, referral to the IRS for offset against income tax refunds, per 40 C.F.R. Part 13, Subparts C and H.
 - (c) Suspend or revoke Respondent's licenses or other privileges, or suspend or disqualify Respondent from doing business with the EPA or engaging in programs the EPA sponsors or funds, per 40 C.F.R. § 13.17.
 - (d) Request that the Attorney General bring a civil action in the appropriate district court to recover the full remaining balance of the Assessed Penalty, in addition to interest and the amounts described above, per 42 U.S.C. § 7524(c)(6). In any such action, the validity, amount, and appropriateness of the Assessed Penalty shall not be subject to review.
49. Allocation of Payments. Pursuant to 31 C.F.R. § 901.9(f) and 40 C.F.R. § 13.11(d), a partial payment of debt will be applied first to outstanding handling charges, second to late penalty charges, and third to accrued interest, and last to the principal that is the outstanding Assessed Penalty amount.
50. Tax Treatment of Penalties. Penalties, interest, and other charges paid pursuant to this Agreement shall not be deductible for purposes of federal taxes.

VIII. EFFECT OF CONSENT AGREEMENT AND ATTACHED FINAL ORDER

51. In accordance with 40 C.F.R. § 22.18(c), Respondent's full compliance with this Consent Agreement shall only resolve Respondent's liability for federal civil penalties for the violations and facts specifically alleged above.
52. This Consent Agreement and attached Final Order apply to and are binding on the Parties. Successors and assigns of Respondent are also bound if they are owned, in whole or in part, directly or indirectly, or otherwise controlled by Respondent. Nothing in the previous sentence adversely affects any right of the Complainant under applicable law to assert successor or assignee liability against Respondent's successor or assignee.
53. Pursuant to 26 U.S.C. § 6050X and 26 C.F.R. § 1.6050X-1, the EPA is required to annually send to the IRS a completed IRS Form 1098-F ("Fines, Penalties, and Other Amounts") with respect to any court order or settlement agreement (including administrative settlements) that require a payor to pay an aggregate amount that the EPA reasonably believes will be equal to, or in excess of, \$50,000 for the payor's violation of any law or the investigation or inquiry into the payor's potential violation of any law, including amounts paid for "restitution or remediation of property" or to come "into compliance with a law." The EPA is further required to furnish a written statement, which provides the same information provided to the IRS, to each payor (i.e., a copy of IRS Form 1098-F). Respondent's failure to comply with providing IRS Form W-9 or Tax Identification Number ("TIN"), as described below, may subject Respondent to a penalty, per 26 U.S.C. § 6723, 26 U.S.C. § 6724(d)(3), and 26 C.F.R. § 301.6723-1. To provide the EPA with sufficient information to enable it to fulfill these obligations, Respondent shall complete the following actions as applicable.

- (a) Respondent shall complete an IRS Form W-9 (“Request for Taxpayer Identification Number and Certification”), which is available at <https://www.irs.gov/pub/irspdf/fw9.pdf>.
 - (b) Respondent shall therein certify that its completed IRS Form W-9 includes Respondent’s correct TIN or that Respondent has applied and is waiting for issuance of a TIN.
 - (c) Respondent shall email its completed Form W-9 to EPA’s Cincinnati Finance Division at CINWD_AcctsReceivable@epa.gov on or before the date that Respondent’s penalty payment is due, pursuant to Paragraph 44 of the CAFO, or within seven (7) days should the order become effective between December 15 and December 31 of the calendar year. The EPA recommends encrypting IRS Form W-9 email correspondence.
 - (d) In the event that Respondent has certified in its completed IRS Form W-9 that it does not yet have a TIN but has applied for a TIN, Respondent shall provide the EPA’s Cincinnati Finance Division with Respondent’s TIN, via email, within five (5) days of Respondent’s receipt of a TIN issued by the IRS.
54. This Consent Agreement shall not confer any rights or obligations upon any person other than the Parties and shall not be enforceable by any other person except the Parties hereto.
55. Nothing in this Consent Agreement relieves Respondent of the duty to comply with all applicable provisions of the CAA or other federal, state, or local laws or statutes, or restricts the EPA’s authority to seek compliance with any applicable laws or regulations,

nor will it be construed to be a ruling on, or determination of, any issue related to any federal, state, or local permit.

56. Nothing in this Consent Agreement shall be construed to limit the power of the Complainant to undertake any action against Respondent or any person in response to conditions that may present an imminent and substantial endangerment to public health, welfare, or the environment.
57. Any violation of the Final Order issued by the Environmental Appeals Board in this matter may result in a civil judicial action to collect the civil penalty as provided in Section 205(c)(6) of the CAA, 42 U.S.C. § 7524(c)(6). The EPA may use any information submitted under the Consent Agreement and attached Final Order in an administrative, civil judicial, or criminal action.
58. The EPA reserves the right to revoke this Consent Agreement and accompanying Assessed Penalty if, and to the extent the EPA finds, after signing this Consent Agreement that any information provided by Respondent was or is materially false or inaccurate, and the EPA reserves the right to pursue, assess, and enforce legal and equitable remedies for the Alleged Violations of Law. The EPA will give Respondent written notice of such termination, which will be effective upon mailing.
59. The Parties agree to submit this Consent Agreement to the Environmental Appeals Board with a request that it be ratified and incorporated into the attached Final Order.
60. The Parties agree to issuance of the attached Final Order. Upon filing of the Consent Agreement and attached Final Order with the Environmental Appeals Board, the EPA will transmit a copy of the filed Consent Agreement and Final Order to the Respondent.

This Consent Agreement and attached Final Order will become effective after issuance of the Final Order by the Environmental Appeals Board and filing with the Hearing Clerk.

The foregoing Consent Agreement, In the Matter of: Delta Western, LLC, Docket No. CAA-HQ-2025-8715, is Hereby Stipulated, Agreed, and Approved for Ratification.

For Delta Western, LLC:

Signed by:

0CDE5246115C4D0

Henry Palmer, President

3/31/2026

Date

The foregoing Consent Agreement, In the Matter of: Delta Western, LLC, Docket No. CAA-HQ-2025-8715, is Hereby Stipulated, Agreed, and Approved for Ratification.

For Complainant:

**SPARSH
KHANDESHI**

Digitally signed by
SPARSH KHANDESHI
Date: 2026.04.07
11:49:25 -04'00'

Sparsh Khandeshi, Acting Director
Air Enforcement Division
Office of Civil Enforcement
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, NW (MC-2242A)
Washington, DC 20460

**KAREN
NELSON**

Digitally signed by
KAREN NELSON
Date: 2026.04.06
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Karen Nelson
Attorney-Adviser
Stationary Source Legal Branch
Air Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
2000 Traverwood Dr.
Ann Arbor, MI 48105

CERTIFICATE OF SERVICE

I certify that copies of the foregoing Final Order in the matter of *Delta Western, LLC*, Docket No. CAA-HQ-2025-8715, were sent to the following persons on May 19, 2026, in the manner indicated:

By E-mail:

Geoffrey Tichenor
Stoel Rives LLP
Counsel for Delta Western, LLC
E-mail: Geoffrey.Tichenor@stoel.com

Erin Eliassen
NorthStar Energy
Counsel for Delta Western, LLC
E-mail: Erin@nsenergy.com

Karen Nelson
Air Enforcement Division
Office of Civil Enforcement
Office of Enforcement and Compliance
Assurance
U.S. Environmental Protection Agency
E-mail: Nelson.Karen@epa.gov



Digitally signed by
TOMMIE MADISON
Date: 2026.05.19
12:00:06 -04'00'

Tommie Madison
Clerk of the Board