BEFORE THE
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

In the Matter of: MAHONEY ENVIRONMENTAL SOLUTIONS, LLC Seattle, Washington Respondent.	DOCKET NO. CWA-10-2026-0223 **CONSENT AGREEMENT** Proceedings Under Section 311(b)(6) of the Clean Water Act, 33 U.S.C. § 1321(b)(6)

I. STATUTORY AUTHORITY

1.1. This Consent Agreement is issued under the authority vested in the Administrator of the U.S. Environmental Protection Agency (EPA) by Section 311(b)(6) of the Clean Water Act (CWA), 33 U.S.C. § 1321(b)(6).

1.2. Pursuant to CWA Section 311(b)(6)(A), the EPA is authorized to assess a civil penalty against any owner, operator, or person in charge of an onshore facility from which oil or a hazardous substance is discharged in violation of CWA Section 311(b)(3), 33 U.S.C. § 1321(b)(3), and/or who fails or refuses to comply with any regulation issued under CWA Section 311(j), 33 U.S.C. § 1321(j).

1.3. CWA Section 311(b)(6)(B), 33 U.S.C. § 1321(b)(6)(B), authorizes the administrative assessment of Class II civil penalties in an amount not to exceed $10,000 per day for each day during which the violation continues, up to a maximum penalty of $125,000. Pursuant to the 2015 amendments to the Federal Civil Penalty Inflation Adjustment Act, 28 U.S.C. § 2461, and 40 C.F.R. Part 19, the administrative assessment of Class II civil penalties may not exceed $23,647 per day for each day during which the violation continues, up to a maximum penalty of $295,564. *See also* 90 Fed. Reg. 1375 (January 8, 2025) (2025 Civil Monetary Penalty Inflation Adjustment Rule).

1.4. Pursuant to CWA Section 311(b)(6)(A) and (b)(6)(B), 33 U.S.C. § 1321(b)(6)(A) and (B), and in accordance with Section 22.18 of the "Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties," 40 C.F.R. Part 22, the EPA issues, and Mahoney Environmental Solutions, LLC (Respondent) agrees to issuance of, the Final Order attached to this Consent Agreement.

II. PRELIMINARY STATEMENT

2.1. In accordance with 40 C.F.R. §§ 22.13(b) and 22.18(b), issuance of this Consent Agreement commences this proceeding, which will conclude when the Final Order becomes effective.

2.2. The Administrator has delegated the authority to sign consent agreements between the EPA and the party against whom a penalty is proposed to be assessed pursuant to CWA Section 311(b)(6), 33 U.S.C. § 1321(b)(6), to the Regional Administrator of EPA Region 10, who has redelegated this authority to the Director of the Enforcement and Compliance Assurance Division, EPA Region 10 (Complainant).

2.3. Part III of this Consent Agreement contains a concise statement of the factual and legal basis for the alleged violations of the CWA together with the specific provisions of the CWA and the implementing regulations that Respondent is alleged to have violated.

III. ALLEGATIONS

Statutory and Regulatory Framework

3.1. The objective of the CWA is "to restore and maintain the chemical, physical, and biological integrity of the Nation's waters." 33 U.S.C. § 1251(a).

3.2. CWA Section 311(j), 33 U.S.C. § 1321(j), provides for the regulation of onshore facilities to prevent or contain discharges of oil. CWA Section 311(j)(l)(C), 33 U.S.C. § 1321(j)(l)(C), provides that the President shall issue regulations "establishing procedures, methods, and equipment and other requirements for equipment to prevent discharges of oil ... from onshore facilities ... and to contain such discharges . . .."

3.3. Initially by Executive Order 11548 (July 20, 1970), 35 Fed. Reg. 11677 (July 22, 1970), and most recently by Section 2(b)(l) of Executive Order 12777 (October 18, 1991), 56 Fed. Reg. 54757 (October 22, 1991), the President delegated to the EPA his Section 311(j)(1)(C) authority to issue the regulations referenced in the preceding Paragraph for non-transportation related onshore facilities.

3.4. Pursuant to these delegated statutory authorities and pursuant to its authorities under the CWA, 33 U.S.C. § 1251 *et seq.,* to implement Section 31l(j) the EPA promulgated the Oil Pollution Prevention regulations in 40 C.F.R. Part 112, which set forth procedures, methods and equipment and other requirements to prevent the discharge of oil from non-transportation-related onshore facilities into or upon the navigable waters of the United States or adjoining shorelines, including requirements for preparation and implementation of a Spill Prevention Control and Countermeasure (SPCC) Plan.

3.5. The requirements of 40 C.F.R. Part 112 apply to owners and operators of non-transportation-related onshore facilities engaged in drilling, producing, gathering, storing, processing, refining, transferring, distributing, using or consuming oil or oil products, which due to their location, could reasonably be expected to discharge oil in quantities that may be harmful into or upon the navigable waters of the United States or adjoining shorelines. 40 C.F.R. § 112.1.

3.6. The regulations define "onshore facility" to mean any facility of any kind located in, on, or under, any land within the United States other than submerged lands. 40 C.F.R. § 112.2.

3.7. In the case of an onshore facility, the regulations define "owner or operator" to include any person owning or operating such onshore facility. 40 C.F.R. § 112.2.

3.8. The regulations define "person" to include any individual, firm, corporation, association, or partnership. 40 C.F.R. § 112.2.

3.9. "Non-transportation-related," as applied to an on-shore facility is defined to include oil storage facilities including all equipment and appurtenances related thereto as well as fixed bulk plant storage, terminal oil storage facilities, consumer storage, pumps and drainage systems used in the storage of oil, but excluding inline or breakout storage tanks needed for the continuous operation of a pipeline system and any terminal facility, unit or process integrally associated with the handling or transferring of oil in bulk to or from a vessel. 40 C.F.R § 112 App. A.

3.10. The regulations define "oil" to mean oil of any kind or in any form, including, but not limited to, vegetable oils, petroleum, fuel oil, sludge, synthetic oils, oil refuse, and oil mixed with wastes other than dredged spoil. 40 C.F.R. § 112.2.

3.11. CWA § 502(7) defines "navigable waters" as "the waters of the United States, including the territorial seas." 33 U.S.C. § 1362(7).

3.12. Owners or operators of onshore facilities that have an aboveground storage capacity of more than 1,320 gallons of oil, and due to their location could reasonably be expected to discharge oil in harmful quantities into or upon the navigable waters of the United States or adjoining shorelines, must prepare an SPCC Plan in writing, certified by a licensed Professional Engineer, and in accordance with the requirements of 40 C.F.R. § 112.7. 40 C.F.R. § 112.3.

General Allegations

3.13. Respondent is a limited liability company conducting business in the state of Washington and a "person" under CWA Sections 311(a)(7), 33 U.S.C. §§ 1321(a)(7), and 40 C.F.R. § 112.2.

3.14. At all times relevant to this Consent Agreement, Respondent was the operator within the meaning of 40 C.F.R. § 112.2 and Section 311(a)(6) of the CWA, 33 U.S.C. §

1321(a)(6), of a facility that collects, processes, and distributes used cooking oil located at 6335 1st Avenue South in Seattle, Washington (Facility).

3.15. The Facility is an "onshore facility" within the meaning of CWA Section 311(a)(10), 33 U.S.C. § 1321(a)(10), and 40 C.F.R. § 112.2.

3.16. The Facility is "non-transportation-related" within the meaning of 40 C.F.R Part 112, Appendix A.

3.17. On June 21, 2023, an authorized EPA representative inspected the Facility to determine compliance with Section 311(j) of the CWA and the requirements of 40 C.F.R. Part 112 (Inspection).

3.18. At the time of the Inspection, Respondent was engaged in collecting, processing and distributing used cooking oil as described in 40 C.F.R. § 112.1(b).

3.19. At the time of the Inspection, the Facility had an aggregate, above-ground storage capacity greater than 1,320 gallons of oil in containers, each with a shell capacity of at least 55 gallons.

3.20. At the time of the Inspection, Respondent provided to the EPA a copy of the SPCC plan effective at the time of the Inspection. The SPCC Plan was dated June 24, 2022 (2022 SPCC Plan).

3.21. The western side of the Facility drains through curb cutouts directly to the Duwamish River. The Duwamish River is a traditionally navigable water. Accordingly, the Duwamish River is a "navigable water" within the meaning of Section 502(7) of the CWA, 33 U.S.C. § 1362(7).

3.22. Accordingly, the Facility is a non-transportation-related, onshore facility that, due to location, could reasonably have been expected, at the time of the Inspection, to discharge oil into or upon the navigable waters of the United States or adjoining shorelines in harmful quantities. The Facility is therefore subject to the regulations at 40 C.F.R. Part 112.

Violations

Violation 1 – Failure to Comply with General requirements for SPCC Plans and to State Reasons for Nonconformance with Applicable Requirements in the SPCC Plan

3.23. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.24. 40 C.F.R. § 112.7 requires SPCC Plans to follow the sequence specified in 40 C.F.R. Part 112 or to include a section cross-referencing the locations of requirements in the plan.

3.25. Respondent's 2022 SPCC Plan fails to include citations to applicable provisions of Part 112 in the cross-reference chart in violation of 40 C.F.R. § 112.7(a)(2).

3.26. 40 C.F.R. § 112.7(a)(2) requires that where an SPCC Plan does not conform to the applicable requirements, the facility must state the reasons for nonconformance in the SPCC Plan and describe in detail alternate methods and how the facility will achieve equivalent environmental protection.

3.27. Respondent's 2022 SPCC Plan fails to explain the reasons for non-conformance with protection for starter controls and standard-based integrity testing and inspections of the bulk storage in violation of 40 C.F.R. § 112.7(a)(2).

Violation 2 – Failure to Include Details of Oil Storage Areas

3.28. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.29. 40 C.F.R § 112.7(a)(3) requires an SPCC Plan to describe the physical layout of the facility, including a diagram that identifies: the location and contents of all regulated fixed oil storage containers, storage areas where mobile or portable containers are located, completely buried tanks otherwise exempt from the SPCC requirements, transfer stations, and connecting pipes, including intra-facility gathering lines that are otherwise exempt from the SPCC requirements.

3.30. Neither Respondent's 2022 SPCC Plan nor the site diagram, located in Appendix A of the 2022 SPCC Plan, identifies the storage areas for all mobile/portable and empty containers, the tanker truck loading area and connecting pipe diagrams, or the one hundred ninety (190) gallon self-serve drop-off UCO collection area and tank (portable container), in violation of 40 C.F.R. § 112.7(a)(3).

3.31. 40 C.F.R. § 112.7(a)(3)(i) requires an SPCC Plan to address, for each fixed container, the type of oil and storage capacity of each container. For mobile or portable containers, an SPCC Plan must include the type of oil and storage capacity for each container or an estimate of the potential number of mobile or portable containers, the types of oil, and the anticipated storage capacities. 40 C.F.R. § 112.7(a)(3)(i).

3.32. Respondent's 2022 SPCC Plan does not include the estimated number of mobile/portable containers (including the 190-gallon self-serve drop off UCO tank), associated capacities, and storage locations, in violation of 40 C.F.R. § 112.7(a)(3)(i).

Violation 3 – Failure to Provide Discharge Predictions

3.33. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.34. 40 C.F.R. § 112.7(b) requires that where experience indicates a reasonable potential for equipment failure (such as loading or unloading equipment, tank overflow, rupture, or leakage, or any other equipment known to be a source of a discharge), the SPCC Plan should include a prediction of the direction, rate of flow, and total quantity of oil which could be discharged from the facility as a result of each type of major equipment failure.

3.35. Respondent's 2022 SPCC Plan fails to address failure prediction scenarios for transfer areas including (1) inside bulk truck unloading area, (2) outside loading area for rail cars on the rail spur, (3) outside loading areas for tanker trucks for wastewater and finished UCO, and (4) the transfer area and the 190-gallon tank used for the self-serve drop-off collection area. Respondent's 2022 SPCC Plan fails to provide predictions of the direction, rate of flow, and total quantity of oil that could be discharged for each type of major equipment failure at the Facility, in violation of 40 C.F.R. § 112.7(b).

Violation 4 – Failure to Provide Secondary Containment

3.36. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.37. 40 C.F.R § 112.7(c) requires facilities to provide appropriate containment and/or diversionary structures or equipment to prevent a discharge as described in § 112.1(b). The entire containment system, including walls and floor, must be capable of containing oil and must be constructed so that any discharge from a primary containment system, such as a tank, will not escape the containment system before cleanup occurs. 40 C.F.R. § 112.7(c). In determining the method, design, and capacity for general secondary containment, facilities must address the typical failure mode and the most likely quantity of oil that would be discharged. *Id.*

3.38. Respondent's 2022 SPCC Plan fails to address general secondary containment passive and/or active for a most likely failure scenario and most likely spilled quantity for piping, transfer areas for rail car, tanker truck loading/unloading, and the self-serve drop-off UCO collection area. The 2022 SPCC Plan also failed to address how the Facility will ensure empty oil mobile/portable storage containers are not loaded with UCO outside containment. The 2022 SPCC Plan's failure to adequate address secondary containment is in violation of 40 C.F.R. § 112.7(c). EPA's inspector also observed that the UCO self-serve collection area at the Facility failed to have adequate secondary containment in violation of 40 C.F.R. § 112.7(c).

3.39. 40 C.F.R. § 112.12(c)(2) requires bulk storage tank installations to have a secondary means of containment for the entire capacity of the largest single container and sufficient freeboard to contain precipitation. Diked areas must be sufficiently impervious to contain discharged oil.

3.40. The 2022 SPCC Plan fails to address secondary containment for the 190-gallon tank located in the UCO self-serve drop off area, includes secondary containment exceeding 8000 gallons for co-located Tanks U2 and W3, which were taken out of service in 2020, and contains no information supporting the secondary containment amounts listed in Table 5.1 in the 2022 SPCC Plan. The 2022 SPCC Plan fails to provide sufficient secondary containment for bulk storage containers in violation of 40 C.F.R. § 112.12(c)(2).

Violation 5 – Failure to Provide Required Inspections

3.41. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.42. 40 C.F.R. § 112.7(e) requires the facility to conduct inspections and tests in accordance with written procedures for the facility.

3.43. Respondent failed to use the Quarterly Visual Inspection Checklist in the 2022 SPCC Plan for inspections, in violation of 40 C.F.R. § 112.7(e).

Violation 6 – Failure to Conduct and Document Annual Discharge Prevention Briefings

3.44. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.45. 40 C.F.R. § 112.7(f)(3) requires the facility to schedule and conduct discharge prevention briefings for oil-handling personnel at least once a year to assure adequate understanding of the SPCC Plan for the facility. The briefings must highlight and describe known discharges as described in § 112.1(b) or failures, malfunctioning components, and any recently developed precautionary measures.

3.46. Respondent failed to provide documentation for 2022 showing that a Facility-specific discharge prevention briefing was conducted to address SPCC Plan provisions in violation of 40 C.F.R. § 112.7(f)(3).

Violation 7 – Failure to Test or Inspect Bulk Storage Containers

3.47. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.48. 40 C.F.R. § 112.12(c)(6) requires the owner or operator to test or inspect each aboveground container for integrity on a regular schedule and whenever material repairs are made. The facility must determine in accordance with industry standards the appropriate qualifications for personnel performing tests and inspections and the frequency and type of testing and inspections. The facility must keep comparison records and inspect the container's supports and foundations. In addition, the facility must frequently inspect the outside of the container for signs of deterioration, discharges, or accumulation of oil inside diked areas.

3.49. The 2022 SPCC Plan does not include procedures for conducting formal integrity testing and inspections in accordance with an applicable industry standard in violation of 40 C.F.R. § 112.12(c)(6). Respondent also failed to produce any records of integrity testing and inspections in violation of 40 C.F.R. § 112.12(c)(6).

Violation 8 – Failure to Engineer Container Installations in Accordance with Good Engineering Practice to Avoid Discharges

3.50. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.51. 40 C.F.R. § 112.12(c)(8) requires facilities to engineer or update each container installation in accordance with good engineering practice to avoid discharges.

3.52. The 2022 SPCC Plan indicates digital level gauges and high-level alarms are in place on all tanks. At the time of the Inspection, the inspector observed and Facility staff explained that digital level gauges and high-level alarms do not exist on the above ground storage tanks. Respondent failed to engineer container installations in accordance with good engineering practices to avoid discharges in violation of 40 C.F.R. § 112.12(c)(8).

Violation 9 – Failure to Provide for Prompt Containment, Repair and Removal of Oil

3.53. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.54. 40 C.F.R. § 112.12(c)(10) requires a facility to promptly correct visible discharges which result in a loss of oil from the container, including but not limited to seams, gaskets, piping, pumps, valves, rivets, and bolts. This provision also requires prompt removal of any accumulations of oil in diked areas.

3.55. The 2022 SPCC Plan does not require "prompt" containment, repair and clean up of accumulated oil in violation of 40 C.F.R. § 112.12(c)(10).

Violation 10 – Failure to Inspect

3.56. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.57. 40 C.F.R. § 112.12(d)(4) requires regular inspection of all aboveground valves, piping, and appurtenances. The inspection must assess the general condition of items, such as flange joints, expansion joints, valve glands and bodies, catch pans, pipeline supports, locking of valves, and metal surfaces.

3.58. The 2022 SPCC Plan fails to provide for regular inspection of all aboveground valves, piping, and appurtenances in violation of 40 C.F.R. § 112.12(d)(4).

Violation 11 – Failure to Complete and Maintain Substantial Harm Certification

3.59. Paragraphs 3.1 through 3.22 are realleged and incorporated herein by reference.

3.60. 40 C.F.R. Part 112, Appendix A, Section 3.0, Attachment C-II requires a facility that does not meet the substantial harm criteria listed in Attachment C-I to complete and maintain at the facility the certification form.

3.61. The 2022 SPCC Plan does not include the required Attachment C-II certification attesting to the truth, accuracy and completeness of the Substantial Harm Criteria applicability statements in violation of 40 C.F.R. Part 112, Appendix A, Section 3.0.

IV. TERMS OF SETTLEMENT

4.1. Respondent admits the jurisdictional allegations of this Consent Agreement.

4.2. Respondent neither admits nor denies the specific factual allegations contained in this Consent Agreement.

4.3. As required by CWA Section 311(b)(8), 33 U.S.C. § 1321(b)(8), the EPA has taken into account the seriousness of the alleged violations; Respondent's economic benefit of noncompliance; the degree of culpability involved; any other penalty for the same incident; any history of prior violations; the nature, extent, and degree of success of any efforts of the violator to minimize or mitigate the effects of the discharge; the economic impact of the penalty on the violator; and any other matters as justice may require. After considering all of these factors, the EPA has determined that an appropriate penalty to settle this action is $71,940.00 (Assessed Penalty).

4.4. Respondent consents to the assessment of the Assessed Penalty set forth in Paragraph 4.3 and agrees to pay the total Assessed Penalty within 30 days after the date of the Final Order ratifying this Agreement is filed with the Regional Hearing Clerk (Filing Date).

4.5. Respondent shall pay the Assessed Penalty and any interest, fees, and other charges due using any method, or combination of appropriate methods, to the "Oil Spill Liability Trust Fund", as provided on the EPA How to Make a Payment website: https://www.epa.gov/financial/makepayment. For additional instructions see: https://www.epa.gov/financial/additional-instructions-making-payments-epa. When making a payment, Respondent shall:

4.5.1. Identify every payment with Respondent's name and the docket number of this Agreement, CWA-10-2026-0223.

4.5.2. Concurrently with any payment or within 24 hours of any payment, Respondent shall serve proof of payment electronically to the following person(s):

Regional Hearing Clerk
U.S. Environmental Protection Agency, Region 10
R10_RHC@epa.gov

Wesley Simmons
U.S. Environmental Protection Agency, Region 10
Simmons.Wesley@epa.gov

and

U.S. Environmental Protection Agency
Cincinnati Finance Center
CINWD_AcctsReceivable@epa.gov

"Proof of payment" means, as applicable, 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 the appropriate docket number and Respondent's name.

4.6. Interest, Charges, and Penalties on Late Payments. Pursuant to 33 U.S.C. § 1321(b)(6)(H), 31 U.S.C. § 3717, 31 C.F.R. § 901.9, and 40 C.F.R. § 13.11, if Respondent fails to timely pay any portion of the Assessed Penalty per this Agreement, the entire unpaid balance of the Assessed Penalty and all accrued interest shall become immediately due and owing, and the EPA is authorized to recover the following amounts.

4.6.1. 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 the unpaid portion of the Assessed Penalty as well as any interest, penalties, and other charges are paid in full. Interest will be assessed at prevailing rates, per 33 U.S.C. § 1321(b)(6)(H). The rate of interest is the IRS standard underpayment rate.

4.6.2. Handling Charges. The United States' enforcement expenses including, but not limited to, attorneys' fees and costs of collection proceedings.

4.6.3. Late Payment Penalty. A twenty percent (20%) quarterly non-payment penalty.

4.7. 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 Consent Agreement, the EPA may take additional actions. Such actions the EPA may take include, but are not limited to, the following.

4.7.1. Refer the debt to a credit reporting agency or a collection agency, per 40 C.F.R. §§ 13.13 and 13.14.

4.7.2. Collect the debt by administrative offset (i.e., the withholding of 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 Internal Revenue Service for offset against income tax refunds, per 40 C.F.R. Part 13, Subparts C and H.

4.7.3. 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.

4.7.4. 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, pursuant to 33 U.S.C. § 1321(b)(6)(H). In any such action, the validity, amount, and appropriateness of the Assessed Penalty shall not be subject to review.

4.8. 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, third to accrued interest, and last to the principal that is the outstanding Assessed Penalty amount.

4.9. Tax Treatment of Penalties. Penalties, interest, and other charges paid pursuant to this Agreement shall not be deductible for purposes of federal taxes.

4.10. Pursuant to 26 U.S.C. § 6050X and 26 C.F.R. § 1.6050X-1, the EPA is required to annually send to the Internal Revenue Service (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 the 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.

4.10.1. Respondent shall complete an IRS Form W-9 ("Request for Taxpayer Identification Number and Certification"), which is available at https://www.irs.gov/pub/irs-pdf/fw9.pdf.

4.10.2. 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.

4.10.3. Respondent shall email its completed Form W-9 to the EPA's Cincinnati Finance Division at henderson.jessica@epa.gov within 30 days after the Effective Date of this Order per Paragraph 4.4 or within 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.

4.10.4. 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.

4.11. The undersigned representative of Respondent certifies that he or she is authorized to enter into the terms and conditions of this Consent Agreement and to bind Respondent to this document.

4.12. The undersigned representative of Respondent also certifies that, as of the date of Respondent's signature of this Consent Agreement, Respondent has corrected the violations alleged in Part III above.

4.13. Except as described in Subparagraph 4.7.2, above, each party shall bear its own fees and costs in bringing or defending this action.

4.14. For the purposes of this proceeding, Respondent expressly waives any affirmative defenses and the right to contest the allegations contained in the Consent Agreement and to appeal the Final Order. 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.

4.15. The provisions of this Consent Agreement and the Final Order shall bind Respondent and its agents, servants, employees, successors, and assigns.

4.16. The above provisions are STIPULATED AND AGREED upon by Respondent and EPA Region 10.

DATED: FOR RESPONDENT:

______________________ ______________________________________

David Kimball, President and CEO
Mahoney Environmental Services, LLC

FOR COMPLAINANT:

____

Edward J. Kowalski
Director
Enforcement and Compliance Assurance Division
EPA Region 10