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U.S. EPA REGION 1  
HEARING CLERK

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
REGION 1

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In the matter of )  
 )  
Soundview Paper Company )  
 )  
3 Mill Street )  
Putney, Vermont 05346 )  
 )  
Respondent. )  
\_\_\_\_\_

Docket No. CWA-01-2025-0006

**CONSENT AGREEMENT AND  
FINAL ORDER FOR CIVIL  
PENALTY UNDER THE  
CLEAN WATER ACT**

The United States Environmental Protection Agency, Region 1 (“EPA”) issues, and Soundview Paper Company (“Soundview” or “Respondent”) consents to, this Consent Agreement and Final Order (“CAFO”). The parties agree to resolve this action by the issuance of this CAFO pursuant to 40 C.F.R. §§ 22.13(b) and 22.18(b)(2) of EPA’s *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits*, at 40 C.F.R. part 22 (“*Consolidated Rules*”).

**GENERAL ALLEGATIONS**

1. EPA alleges that Respondent: (1) violated Section 311(b)(3) of the Clean Water Act (“CWA” or “Act”), 33 U.S.C. § 1321(b)(3), by discharging oil into waters of the United States; (2) failed to comply with Section 311(j) of the CWA, 33 U.S.C. § 1321(j) and the Oil Pollution Prevention regulations set forth at 40 C.F.R. Part 112; and (3) failed to comply with specific effluent limits and permit conditions in the Facility’s National Pollutant Discharge Elimination System (“NPDES”) permit in violation of Section 301(a) of the CWA, 33 U.S.C. § 1311(a), and 40 C.F.R. Part 122.

## STATUTORY AND REGULATORY AUTHORITY

2. EPA takes this action under the authority of Sections 309(g) and 311(b)(6) of the CWA, 33 U.S.C. §§ 1319(g) and 1321(b)(6), as amended by the Oil Pollution Act of 1990.

3. Pursuant to Sections 309(g)(4)(A), 33 U.S.C. § 1319(g)(4)(A), and 311(b)(6)(C)(i), 33 U.S.C. § 1321(b)(6)(C)(i), EPA provided public notice of, and reasonable opportunity to comment on, this action.

4. Pursuant to Section 309(g)(1) of the CWA, 33 U.S.C. § 1319(g)(1), and 40 C.F.R. § 22.38(b), EPA has notified the Vermont Department of Environmental Conservation (“VTDEC”) of this action.

### Discharge of Oil into Navigable Waters

5. Section 311(b)(3) of the Act, 33 U.S.C. § 1321(b)(3), prohibits the discharge of oil, as defined in Section 311(a)(1) of the Act, 33 U.S.C. § 1321(a)(1), into or upon the navigable waters of the United States or adjoining shorelines in such quantities as may be harmful, as determined under Section 311(b)(4) of the Act, 33 U.S.C. § 1321(b)(4).

6. In promulgating 40 C.F.R. § 110.3, which implements Section 311(b)(4) of the Act, EPA has determined that an oil discharge “may be harmful” to the public health or welfare or the environment of the United States if it causes either: (1) a violation of applicable water quality standards; (2) a film or sheen upon, or discoloration of the surface of the water or adjoining shorelines; or (3) a sludge or emulsion to be deposited beneath the surface of the water or upon adjoining shorelines (“harmful quantity”).

7. Section 311(b)(6)(A)(i) of the CWA, 33 U.S.C. § 1321(b)(6)(A)(i), provides for the assessment of penalties for owners, operators, or persons in charge of onshore facilities from which oil or a hazardous substance is discharged in violation of Section 311(b)(3) of the CWA,

33 U.S.C. § 1321(b)(3).

8. Section 311(a)(7) of the CWA, 33 U.S.C. § 1321(a)(7), defines “person” to include “an individual, firm, corporation, association, [or] partnership.”

Oil and Hazardous Substances Liability

9. Section 311(j)(1) of the CWA, 33 U.S.C. § 1321(j)(1), provides that the President shall issue regulations “establishing procedures, methods, and equipment and other requirements for equipment to prevent discharges of oil and hazardous substances . . . from onshore and offshore facilities, and to contain discharges...”

10. Under the authority of Section 311(j)(1) of the CWA, the Oil Pollution Prevention regulations, found at 40 C.F.R. Part 112, establish procedures, methods, and requirements for preventing the discharge of oil. These requirements apply to owners or operators of non-transportation-related 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 harmful quantities (as defined in 40 C.F.R. Part 110) to navigable waters of the United States or adjoining shorelines. 40 C.F.R. § 112.1(b).

11. Under 40 C.F.R. § 112.3(a)(1), an owner or operator of an onshore facility that became operational prior to August 16, 2002 and that has discharged or, due to its location, could reasonably be expected to discharge, oil in harmful quantities unto or upon the navigable waters of the United States must prepare and fully implement a Spill Prevention, Control, and Countermeasure (“SPCC”) plan in accordance with 40 C.F.R. § 112.7.

12. Section 311(b)(6) of the CWA, 33 U.S.C. § 1321(b)(6), provides for the assessment of penalties for violations of Section 311(j) of the CWA, 33 U.S.C. § 1321(j), and the

Oil Pollution Prevention regulations, found at 40 C.F.R. Part 112.

National Pollutant Discharge Elimination System

13. The CWA is designed to restore and maintain the chemical, physical, and biological integrity of the nation's waters. Section 101(a) of the CWA, 33 U.S.C. § 1251(a).

14. To accomplish the objectives of the CWA, Section 301(a) of the CWA, 33 U.S.C. § 1311(a), prohibits the discharge of pollutants by any person except in compliance with a permit issued pursuant to Section 402 or 404 of the CWA, 33 U.S.C. §§ 1342 or 1344, and EPA's implementing regulations, found at 40 C.F.R. Part 122.

15. Section 502(5) of the CWA, 33 U.S.C. § 1362(5), defines "person" to include "an individual, corporation, partnership, [or] association."

16. Section 502(12) of the CWA, 33 U.S.C. § 1362(12), defines "discharge of a pollutant" to include "any addition of any pollutant to navigable waters from any point source."

17. Section 502(6) of the CWA, 33 U.S.C. § 1362(6), defines "pollutant" to include, among other things, garbage, chemical wastes, biological materials, heat, wrecked or discarded equipment, rock, sand, and industrial waste discharged into water.

18. Section 502(14) of the CWA, 33 U.S.C. § 1362(14), defines "point source" to include "any discernible, confined and discrete conveyance . . . from which pollutants are or may be discharged."

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

20. Section 308(a) of the CWA, 33 U.S.C. § 1318(a), authorizes the Administrator of EPA to require the owner or operator of any point source to provide such information as the Administrator may reasonably need to carry out the objectives of the CWA, including, among

other things, the development and issuance of NPDES permits under Section 402 of the CWA, 33 U.S.C. § 1342.

21. Pursuant to Section 402(b) of the CWA, 33 U.S.C. §1342(b), the State of Vermont has delegated authority to issue NPDES permits for the discharge of pollutants into navigable waters in Vermont in compliance with the CWA. On January 1, 2022, the State of Vermont reissued a discharge permit to the Connecticut River.

22. Section 309(g) of the CWA, 33 U.S.C. § 1319, provides for the assessment of penalties for violations of Sections 301 and 308 of the CWA, 33 U.S.C. §§ 1311, 1318, and for violating any condition or limitation in a permit issued under Section 402 of the CWA, 33 U.S.C. § 1342.

### **FINDINGS OF FACT**

23. Respondent is a corporation organized under the laws of the State of Vermont with its headquarters located at Putney, Vermont, and, therefore, is a “person” within the meaning of Sections 311(a)(7) and 502(5) of the Act, 33 U.S.C. §§ 1321(a)(7) and 1362(5),

#### Discharge of Oil into Waters of the United States

24. In October 2023, Soundview (with assistance from consultants) emptied and cleaned its 30,000-gallon aboveground boiler oil tank to switch to #2 fuel oil as the backup fuel for the Facility’s boilers (the main fuel source is natural gas).

25. On November 2, 2023, approximately 15,000 gallons of #2 fuel oil was delivered and placed in the 30,000-gallon aboveground boiler oil tank.

26. Later that day, approximately 2,995 gallons of heating oil was released from Soundview’s 30,000-gallon aboveground boiler oil tank and secondary containment, and an unknown quantity of this oil entered waters of the United States in violation of Section 311 of

the Act.

27. According to Soundview, all additional oil in the 30,000-gallon aboveground boiler oil tank and containment area was timely removed and secured in totes, containers, and other infrastructure.

28. Soundview notified state and federal authorities following the oil discharge.

29. Soundview also has retained consultants and worked with VTDEC, including its Agency of Natural Resources, to take steps to minimize the impact of the oil discharge, including: (a) capturing and disposing of oil released from the secondary containment structure, prior to such oil reaching waters of the United States; (b) capturing and disposing of a substantial quantity of the discharged oil in Sacketts Brook—prior to the Brook emptying into the Connecticut River—through the use of booms, absorbents and other processes; (c) removing and properly disposing of oil-impacted soils; (d) decommissioning and properly disposing of the aboveground boiler oil tank; and (e) completing groundwater sampling to assess potential impacts. Respondent is the “owner or operator,” within the meaning of Section 311(a)(6) of the Act, 33 U.S.C. § 1321(a)(6), of the oil tank involved in the oil spill.

30. The boiler oil tank is considered an “onshore facility” within the meaning of Section 311(a)(10) of the Act, 33 U.S.C. § 1321(a)(10) and 40 C.F.R. § 112.2.

31. The release of heating oil from Respondent’s boiler oil tank on November 2, 2023, constitutes a “discharge” as defined by Section 311(a)(2) of the Act, 33 U.S.C. § 1321(a)(2) of “oil,” as defined in Section 311(a)(1) of the Act, 33 U.S.C. § 1321(a)(1).

32. Respondent indicates that the oil was released due to a leak in the oil tank and containment system. Oil then discharged into Sacketts Brook.

33. Sacketts Brook is a “water of the United States” as defined in Section 502(7) of

the Act, 33 U.S.C. § 1362(7) and is therefore subject to the jurisdiction of Section 311 of the Act, 33 U.S.C. § 1321.

34. The November 2, 2023, release constitutes a discharge of oil that “may be harmful,” pursuant to 40 C.F.R. § 110.3.

Failure to Maintain and Fully Implement a  
Spill Prevention, Control and Countermeasure Plan

35. Paragraphs 1 through 34 are incorporated herein by reference.

36. At all times relevant to the allegations in this CAFO, Respondent engaged in storing, using, and consuming “oil” or oil products located at the Facility within the meaning of 40 C.F.R. § 112.2.

37. At all times relevant to the allegations in this CAFO, the Facility had an aboveground oil storage capacity greater than 1,320 gallons in containers each with a shell capacity of at least 55 gallons, within the meaning of 40 C.F.R. § 112.1.

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

39. The Facility became operational prior to August 16, 2002, within the meaning of 40 C.F.R. § 112.3.

40. The Facility is a “non-transportation-related” facility within the meaning of Appendix A to 40 C.F.R. Part 112, as incorporated by reference within 40 C.F.R. § 112.2.

41. The topography leading from the Facility to Sacketts Brook and the Connecticut River presents a clear path into navigable waters.

42. Sacketts Brook and the Connecticut River are “navigable waters of the United States” and are subject to the jurisdiction of Section 311 of the CWA, 33 U.S.C. § 1321, as

defined in Section 502(7) of the CWA, 33 U.S.C. § 1362(7).

43. Based on the allegations in paragraphs 35 through 42 above, Respondent is the owner and/or operator of a non-transportation-related facility engaged in storing, using, and consuming oil or oil products that could reasonably be expected to discharge oil in harmful quantities to navigable waters of the United States, and is therefore subject to the Oil Pollution Prevention regulations at 40 C.F.R. Part 112.

44. During an EPA inspection on December 14, 2023, EPA determined that Respondent had an SPCC Plan for the Facility.

45. Respondent failed to maintain and fully implement the SPCC Plan including, but not limited to, the following deficiencies:

- a. Respondent failed to provide adequate secondary containment for some of the oil storage containers, in order to prevent a discharge of oil, as required by 40 C.F.R. § 112.7(c) and 112.8(c)(2).
- b. Respondent failed to test or inspect each aboveground container for integrity on a regular schedule and upon making material repairs as required by 40 C.F.R. § 112.8(c)(6)

46. Respondent's failure to fully maintain and implement its SPCC Plan is a violation of 311(j) of the CWA, 33 U.S.C. § 1321(j).

47. The Facility announced the permanent shutdown of its operations in January 2024. As of January 16, 2024, the Facility's aboveground oil storage capacity is less than 1,320 gallons in containers each with a shell capacity of at least 55 gallons, within the meaning of 40 C.F.R. § 112.1. Thus, Respondent is no longer required to have or maintain an SPCC Plan after January 16, 2024.



Failure to Comply with Effluent Limitations and Permit Conditions in NPDES Permit

48. Paragraphs 1 through 47 are incorporated herein by reference.

49. The Facility's January 1, 2022, State of Vermont NPDES Direct Discharge Permit No. 3-1128 (the "Permit"), Condition I.A requires regular monitoring of Biochemical Oxygen Demand ("BOD") and total suspended solids ("TSS"), among other things, in wastewater discharges from the Facility's Outfall Serial Number 001 (the "Outfall").

50. The Permit requires that the maximum daily and average monthly level of BOD in effluent from the Outfall shall not be greater than 818 pounds per day ("lbs/day") and 548 lbs/day, respectively.

51. During the months of April 2022, August 2022, October 2022, June 2023, July 2023, September 2023, and October 2023, Respondent discharged effluent from the Outfall having a BOD level above the daily maximum limit of 818 lbs/day set forth in the Permit.

52. During the months of March 2022, May 2022, June 2022, July 2022, September 2022, November 2022, and August 2023, Respondent discharged effluent from the Outfall having a BOD level above the monthly average of 548 lbs/day set forth in the Permit.

53. The Permit also requires that the maximum daily and average monthly level of TSS in effluent from the Outfall shall not be greater than 300 lbs/day and 200 lbs/day, respectively.

54. During the month of January 2023, Respondent discharged effluent from the Outfall having a TSS level above the daily maximum limit of 300 lbs/day set forth in the Permit.

55. During the month of May 2023, Respondent discharged effluent from the Outfall having a TSS level above the monthly average of 200 lbs/day set forth in the Permit.

56. Accordingly, by discharging effluent that violated the effluent limitations in the

Permit, Respondent violated Section 301(a) of the CWA, 33 U.S.C. § 1311(a).

57. The Permit, Conditions I.A. and I.I. further require Respondent to report all required sampling results for TSS levels, among other things, in its wastewater discharges from the Outfall.

58. In its March 2022 and July 2023 monthly discharge monitoring reports, Respondent failed to include all required TSS sampling results.

59. The Permit, Conditions I.D. and I.E. additionally require Respondent to report Whole Effluent Toxicity (“WET”) test results and Priority Pollutants scan results for the months of October through December 2022 by March 31, 2023.

60. Respondent failed to report the Facility’s October 2022 to December 2022 WET test results and priority pollutants scan results by the March 2023 deadline.

61. The Permit, Condition I.G additionally requires the Respondent to submit its 2022 Annual Outfall Report by January 15, 2023. The Permit, Condition I.G.1. further requires the Respondent to develop a program to track and investigate complaints regarding the presence of excess foaming within the vicinity of the Outfall and include its findings in the Facility’s Annual Reports.

62. Respondent failed to submit its Annual 2022 Outfall Report by the January 2023 deadline and thereby also failed to report its efforts tracking and investigating any complaints regarding the presence of excess foaming.

63. Accordingly, by failing to comply with the sampling, recording and reporting requirements of its NPDES Permit issued pursuant to Section 402 of the CWA, 33 U.S.C. § 1342, Respondent violated Section 301(a) of the CWA, 33 U.S.C. § 1311(a).

64. The Permit, Conditions II.A.3.c further requires that the Facility’s operation and

maintenance (“O&M”) be performed only by state-licensed personnel.

65. Respondent failed to have a state-licensed operator perform the O&M of its Facility.

66. Accordingly, by failing to comply with the O&M requirements of its NPDES Permit issued pursuant to Section 402 of the CWA, 33 U.S.C. § 1342, Respondent violated Section 301(a) of the CWA, 33 U.S.C. § 1311(a).

### **CONCLUSIONS OF LAW**

67. Respondent’s discharges of oil into navigable waters of the U.S. in a quantity that has been determined may be harmful under 40 C.F.R § 110.3 is a violation of Section 311(b)(3) of the CWA, 33 U.S.C. § 1321(b)(3).

68. Respondent’s failure to fully maintain and implement its SPCC Plan is a violation of 311(j) of the CWA, 33 U.S.C. § 1321(j).

69. Respondent’s failure to comply with the effluent limits and reporting requirements of its NPDES Permit are violations of Section 301(a) of the CWA, 33 U.S.C. § 1311(a).

### **CONSENT AGREEMENT**

70. EPA and Respondent agree that settlement of this cause of action is in the public interest and that entry of this CAFO without further litigation is the most appropriate means of resolving this matter. Therefore, before taking any testimony, upon the pleadings, without adjudication of any issue of fact or law, and upon consent and agreement of the parties, it is hereby ordered and adjudged as follows:

71. Respondent admits the jurisdictional allegations set forth in this CAFO and waives any defenses it might have as to jurisdiction and venue.

72. Respondent neither admits nor denies the factual and/or non-jurisdictional allegations contained herein.

### **Waiver of Rights**

73. Respondent waives the right to a hearing under Sections 309(g)(2)(B) and 311(b)(6)(B)(ii) of the CWA, 33 U.S.C. §§ 1319(g)(2)(B) and 1321(b)(6)(B)(ii), and to any appeal of the Final Order in this matter under Sections 309(g)(8)(B) and 311(b)(6)(G)(ii) of the CWA, 33 U.S.C. §§ 1319(g)(8)(B) and 1321(b)(6)(G)(ii). Respondent consents to the issuance of a Final Order without further adjudication.

### **Penalty**

74. EPA proposes, and Respondent consents to, the assessment of a civil penalty of \$60,556 for the violations of Section 311 of the CWA, 33 U.S.C. § 1321, and a penalty of \$117,203 for the violations of Section 301 of the CWA, 33 U.S.C. §1311, alleged in this CAFO.

75. In agreeing to the penalty described in the previous Paragraph, EPA has taken into account the statutory penalty factors at Sections 309(g)(3) and 311(b)(8) of the CWA, 33 U.S.C. §§ 1319(g)(3) and 1321(b)(8).

76. Respondent shall pay a combined total penalty of \$177,759 for the violations of Sections 301 and 311 of the CWA, 33 U.S.C. §§ 1311 and 1321 (hereinafter “Assessed Penalty”), alleged herein, within 10 days of the date this Consent Agreement becomes final.

77. 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>.

78. When making a payment, Respondent shall:

a. Identify every payment with the Respondent's name (i.e., "Soundview Paper Company") and the docket number of this Agreement, CWA-01-2025-0006.

b. Concurrently with any payment or within 24 hours of any payment,

Respondent shall serve proof of such payment to the following person(s):

Wanda Santiago, Regional Hearing Clerk  
U.S. Environmental Protection Agency, Region 1  
Via electronic mail to:  
r1\_hearing\_clerk\_filings@epa.gov

and

Jaegun Lee, Enforcement Counsel  
U.S. Environmental Protection Agency, Region 1  
Via electronic mail to:  
Lee.Jaegun@epa.gov

and

U.S. Environmental Protection Agency  
Cincinnati Finance Center  
Via electronic mail to:  
CINWD\_AcctsReceivable@epa.gov

"Proof of payment" means, as applicable, a copy of the 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 EPA requirements, in the amount due, and identified with the appropriate docket number and Respondent's name.

79. Interest, Charges, and Penalties on Late Payments. Pursuant to 33 U.S.C. §§ 1319(g)(9) and 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, interest, or other charges and penalties per this Agreement, the entire unpaid balance of the Assessed Penalty and all accrued

interest shall become immediately due and owing, and EPA is authorized to recover the following amounts.

- a. Interest. Interest begins to accrue from the Filing Date. If the Assessed Penalty is paid in full within 30 days, interest accrued is waived. If the Assessed Penalty is not paid in full within 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. §§ 1319(g)(9) and 1321(b)(6)(H). The rate of interest is the IRS standard underpayment rate.
- 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 20 percent quarterly non-payment penalty.

80. 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, EPA may take additional actions. Such actions 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., 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.

- c. Suspend or revoke Respondent's licenses or other privileges, or suspend or disqualify Respondent from doing business with EPA or engaging in programs 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, pursuant to 33 U.S.C. § 1319(g)(9). In any such action, the validity, amount, and appropriateness of the Assessed Penalty shall not be subject to review.

81. 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.

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

### **General Provisions**

83. The provisions of this CAFO shall apply to and be binding on Respondent, its officers, directors, successors, and assigns.

84. The civil penalty provided under this CAFO, and any interest, nonpayment penalties, and charges described in this CAFO, shall represent penalties assessed by EPA within the meaning of 26 U.S.C. § 162(f) and are not tax deductible for purposes of federal, state, or local law. Accordingly, Respondent agrees to treat all payments made pursuant to this CAFO as penalties within the meaning of 26 C.F.R. § 1.162-21, and further agree not to use those

payments in any way as, or in furtherance of, a tax deduction under federal, state, or local law.

85. This CAFO does not constitute a waiver, suspension, or modification of the requirements of the CWA or any regulations or permits promulgated thereunder. Payment of the penalty pursuant to this CAFO resolves only Respondent's liability for federal civil penalties for the violations and facts alleged in this CAFO.

86. This CAFO in no way relieves Respondent or its employees of any criminal liability, and EPA reserves all its other criminal and civil enforcement authorities, including the authority to seek injunctive relief and the authority to undertake any action against Respondent in response to conditions which may present an imminent and substantial endangerment to the public health, welfare, or the environment.

87. Nothing in this agreement shall be construed as prohibiting, altering, or in any way limiting the ability of EPA to seek any other remedies or sanctions available by virtue of Respondent's violation of this CAFO or of the statutes and regulations upon which the Complaint and this CAFO is based, or for Respondent's violation of any applicable provision of law.

88. Except as described in Paragraphs 79 and 80 above, the parties shall bear their own costs and fees in this action, including attorney's fees, and specifically waive any right to recover such costs from the other party pursuant to the Equal Access to Justice Act, 5 U.S.C § 504, or other applicable laws.

89. Pursuant to 26 U.S.C. § 6050X and 26 C.F.R. § 1.6050X-1, EPA is required to send to the Internal Revenue Service ("IRS") annually, 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 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." 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). 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. In order to provide EPA with sufficient information to enable it to fulfill these obligations, EPA herein requires, and Respondent herein agrees, that:

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>;
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;
3. Respondent shall email its completed Form W-9 to EPA's Cincinnati Finance Center at [Chalifoux.Jessica@epa.gov](mailto:Chalifoux.Jessica@epa.gov) within 30 days after the Final Order ratifying this Agreement is filed, and EPA recommends encrypting IRS Form W-9 email correspondence; and
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 EPA's Cincinnati Finance Center with Respondent's TIN, via email, within five (5) days of Respondent's receipt of a TIN issued by the IRS.

90. As of the date of Respondent's signature to this Consent Agreement, Respondent certifies that, to its knowledge, the Facility is in compliance with the CWA and regulations promulgated thereunder and that Respondent continues to work with VTDEC to close the Facility in compliance with applicable laws.

91. Respondent's obligations under the CAFO shall end when it has paid in full the scheduled civil penalty, and any interest and nonpayment penalties, required by this CAFO.

92. The terms, conditions, and requirements of this CAFO may not be modified or amended except upon the written agreement of all parties, and approval of a Regional Administrator or his or her properly authorized delegate.

93. Respondent agrees to acceptance of both (a) EPA's digital or an original signature on this CAFO and (b) service of the fully executed CAFO on the Respondent by mail or electronically by e-mail at the following address(es): rbaron@marcalpaper.com and tdelawrence@balch.com. EPA agrees to acceptance of the Respondent's digital or an original signature on this CAFO.

94. Respondent understands that the mailing or e-mail address may be made public when the CAFO and Certificate of Service are filed and uploaded to a searchable database.

95. Each undersigned representative of the parties to this Consent Agreement certifies that he or she is fully authorized by the party represented to enter into the terms and conditions of this CAFO and to execute and legally bind that party to it.

FOR RESPONDENT SOUNDVIEW PAPER COMPANY

DocuSigned by:  
  
91DE86A0228040A...

Date: 9/19/2024

Matt Goodling CFO

Name, Title (printed)

FOR U.S. ENVIRONMENTAL PROTECTION AGENCY:

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James Chow, Director  
Enforcement and Compliance Assurance Division  
U.S. Environmental Protection Agency, Region 1

Date: \_\_\_\_\_

**FINAL ORDER**

1. EPA has provided the public a thirty-day opportunity for public notice and comment on this proposed CAFO, pursuant to Sections 309(g)(4)(A) and 311(b)(6)(C)(i) of the CWA, 33 U.S.C. §§ 1319(g)(4)(A), 1321(b)(6)(C)(i) and 40 C.F.R. § 22.45(b).

2. The foregoing Consent Agreement is hereby ratified and incorporated by reference into this Final Order.

3. Respondent is hereby ordered to comply with the terms of the above Consent Agreement, which will become final 30 days from the date the Final Order is transmitted from Regional Judicial Officer to the Regional Hearing Clerk unless a petition to set aside the Final Order is filed by a commenter pursuant to Section 311(b)(6)(C)(iii) of the CWA, 33 U.S.C. § 1321(b)(6)(C)(iii), and 40 C.F.R. Part 22.

Date: \_\_\_\_\_

\_\_\_\_\_  
LeAnn Jensen  
Regional Judicial Officer  
U.S. Environmental Protection Agency, Region 1