

**FILED**

**Apr 06, 2026**

**1:07 pm**

**U.S. EPA REGION 4  
HEARING CLERK**

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**

**REGION 4**

In the Matter of:

**Mapei Corporation**

Respondent.

Docket No. TSCA-04-2026-6000(b)

**CONSENT AGREEMENT**

**I. NATURE OF ACTION**

1. This is an administrative penalty assessment proceeding brought under Section 16(a) of the Toxic Substances Control Act (TSCA or the Act), 15 U.S.C. § 2615(a), and Sections 22.13(b) and 22.18 of the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits* (Consolidated Rules), as codified at Title 40 of the Code of Federal Regulations (C.F.R.), Part 22.
2. This Consent Agreement and the attached Final Order shall collectively be referred to as the CAFO.
3. Having found that settlement is consistent with the provisions and objectives of the Act and applicable regulations, the Parties have agreed to settle this action pursuant to 40 C.F.R. § 22.18 and consent to the entry of this CAFO without Respondent's admission of violation or adjudication of any issues of law or fact herein.

**II. PARTIES**

4. Complainant is the Director of the Enforcement and Compliance Assurance Division, United States Environmental Protection Agency (EPA), Region 4, who has been delegated the authority on behalf of the Administrator of the EPA to enter into this CAFO pursuant to 40 C.F.R. Part 22 and Section 16(a) of TSCA, 15 U.S.C. § 2615(a).
5. Respondent is Mapei Corporation, a corporation doing business in the State of Florida. This proceeding pertains to Respondent's facility located at 1144 E. Newport Center Drive, Deerfield Beach, Florida 33442 (Facility).

### III. GOVERNING LAW

6. Section 8(b) of TSCA, 15 U.S.C. § 2607(b), requires the EPA to compile, keep current, and publish a list of each chemical substance that is manufactured or processed, including imports, in the United States for uses under TSCA. The list is commonly known as the "TSCA Inventory" but is also referred to as the TSCA "Master Inventory File" as defined in 40 C.F.R. § 711.3. It also authorizes the EPA to promulgate rules for retrospective reporting to designate chemical substances on the TSCA Inventory as active or inactive in U.S. commerce, and for forward-looking reporting for the EPA designated inactive substances.
7. Pursuant to Section 15 of TSCA, 15 U.S.C. § 2614, it is unlawful for any person to fail or refuse to comply with any rule or order promulgated pursuant to Sections 5, 8, and 12 of TSCA, 15 U.S.C. §§ 2604, 2607, and 2611 or fail or refuse to establish or maintain records, submit reports, notices, or other information, or permit access to or copying of records, as required by TSCA or a rule thereunder.
8. Pursuant to Section 8(a) of TSCA, 15 U.S.C. § 2607(a), the EPA promulgated rules pertaining to Chemical Data Reporting (CDR) found at 40 C.F.R. Part 711. Pursuant to 40 C.F.R. § 711.3, the definitions specified in 40 C.F.R. § 711.3, and the definitions in Section 3 of TSCA, apply to 40 C.F.R. Part 711. In addition, the definitions in 40 C.F.R. § 704.3 also apply to 40 C.F.R. Part 711, except the definitions of "manufacture" and "manufacturer" found in 40 C.F.R. § 704.3.
9. The term "person" is defined in 40 C.F.R. § 704.3, to include any individual, firm, company, corporation, joint venture, partnership, sole proprietorship, association, or any other business entity; any State or political subdivision thereof; any municipality; any interstate body; and any department, agency, or instrumentality of the Federal Government.
10. The term "importer" is defined in 40 C.F.R. § 704.3, to mean any person who imports any chemical substance or any chemical substance as part of a mixture or article into the customs territory of the United States.
11. The term "import" is defined in 40 C.F.R. § 704.3, to mean to import for commercial purposes.
12. The term "import for commercial purposes" is defined in 40 C.F.R. § 704.3, to mean to import with the purpose of obtaining an immediate or eventual commercial advantage for the importer and includes the importation of any amount of a chemical substance or mixture.
13. The term "manufacturer" is defined in 40 C.F.R. § 711.3, to mean a person who imports, produces, or manufactures a chemical substance.
14. The term "manufacture" is defined in 40 C.F.R. § 711.3, to mean to manufacture for commercial purposes.
15. The term "manufacture for commercial purposes" is defined in 40 C.F.R. § 704.3, to mean to import, produce, or manufacture with the purpose of obtaining an immediate or eventual commercial advantage for the manufacturer, and includes among other things, such "manufacture" of any amount of a chemical substance or mixture: (i) for commercial

distribution, including for test marketing; or (ii) for use by the manufacturer, including use for product research and development, or as an intermediate.

16. Pursuant to 40 C.F.R. §§ 711.8(a) and 711.20, any person who manufactured (including imported) for commercial purposes 25,000 pounds or more of a chemical substance described in 40 C.F.R. § 711.5, at any single site owned or controlled by that person, in any of the calendar years 2016, 2017, 2018, or 2019, is subject to the CDR requirements for the 2020 submission period.
17. Pursuant to 40 C.F.R. § 711.5, any chemical substance that is in the TSCA Master Inventory File at the beginning of a submission period described in 40 C.F.R. § 711.20 must be reported pursuant to the CDR requirements under Section 8(a) of TSCA and 40 C.F.R. Part 711, unless the chemical substance is specifically excluded by 40 C.F.R. § 711.6.
18. As referenced in 40 C.F.R. § 711.15, any person who is subject to 40 C.F.R. § 711.8 must submit the information described in 40 C.F.R. § 711.15(a) for each chemical substance described in 40 C.F.R. § 711.5 that the person manufactured (including imported) for commercial purposes in an amount of 25,000 pounds (11,340 kilograms (kgs)) or more, or in an amount of 2,500 pounds (1,134 kgs) or more for chemical substances subject to the rules, orders, or actions described in 40 C.F.R. § 711.8(b), at any one site during any calendar year since the last principal reporting year.
19. The term “principal reporting year” is defined in 40 C.F.R. § 711.3, to mean the latest complete calendar year preceding the submission period.
20. Pursuant to 40 C.F.R. § 711.15(b)(3)(iii), for the principal reporting year only, the total annual domestically manufactured volume (not including imported volume) and the total annual imported volume must be separately reported. These amounts must be reported to two significant figures of accuracy.
21. Pursuant to 40 C.F.R. § 711.20, the 2020 submission period ran from June 1, 2020, until January 29, 2021, and 2020 CDR Reports were required to have been submitted to the EPA during that time period.
22. The EPA promulgated the TSCA Inventory Notification (Active-Inactive) Rule at 40 C.F.R. Part 710 under the authority of Section 8(b) of TSCA, 15 U.S.C. § 2607(b).
23. The term “inactive substance” is defined in 40 C.F.R. § 710.23, to mean any chemical substance subject to commercial activity designation, that the EPA designates as inactive based on the lack of receipt of a notice under the TSCA Inventory Notification (Active-Inactive) Rule, effective 90 days after the EPA identifies the chemical substance for such designation.
24. Pursuant to 40 C.F.R. §§ 710.25(c) and 710.30(b), any person who intends to manufacture (including import) an inactive substance, with exception not relevant here, after the effective date of the EPA's designation of such chemical substance as an inactive substance, must submit a Notice of Activity Form B that includes the information in 40 C.F.R. § 710.29(c) before

manufacturing (or importing) the inactive substance, but not more than 90 days prior to the anticipated date of manufacture (or import).

25. Pursuant to Section 12(b) of TSCA, 15 U.S.C. § 2611(b), and 40 C.F.R. § 707.60(a), any person who exports or intends to export a chemical substance or mixture is required to notify the EPA of such exportation to a particular country, if, among other actions taken by the EPA, an order or rule has been issued for that chemical under Section 5 of TSCA, 15 U.S.C. § 2604.
26. Pursuant to Section 5(a)(2) of TSCA, 15 U.S.C. § 2604(a)(2), the EPA may, by rule, determine that use of a chemical is a significant new use with respect to which notification is required. Such significant new use rules are referred to as "SNURs."
27. The term "exporter" is defined in 40 C.F.R. § 707.63, to mean the person who, as the principal party in interest in the export transaction, has the power and responsibility for determining and controlling the sending of the chemical substance or mixture to a destination out of the customs territory of the United States.
28. Pursuant to 40 C.F.R. § 707.65(a)(1)(ii), the export notification required under Section 12(b) of TSCA and 40 C.F.R. § 707.60(a) must only be submitted to the EPA for the first export or intended export by an exporter to a particular country when the chemical substance or mixture is the subject of a SNUR that has been proposed or promulgated under Section 5(a)(2) of TSCA.
29. Pursuant to 40 C.F.R. § 707.65(a)(2), any person exporting a chemical or mixture subject to a SNUR is required to submit an export notice to the EPA, postmarked within seven days of forming an intent to export or on the date of export, whichever is earlier. A notice of intent to export must be based on a definite contractual obligation, or an equivalent intra-company agreement, to export the regulated chemical.
30. Any information Respondent has claimed as Confidential Business Information which may support or form the basis for this CAFO has been intentionally redacted. To determine the identity of the chemical substances referenced in this CAFO or to identify any other information designated as CBI, Respondent and/or Complainant should refer to the Opportunity to Show Cause letter dated May 1, 2024, sent to Respondent identifying potential violations of TSCA and notifying Respondent of the opportunity to show cause why the EPA should not proceed with an enforcement action.

#### **IV. FINDINGS OF FACTS**

31. Respondent is a "person" as defined in 40 C.F.R. § 704.3. Respondent operates a chemical importing and exporting business, and is an exporter as defined in 40 C.F.R. § 707.63(b).
32. On October 31, 2022, the EPA sent Respondent a Notice of Inspection notifying Respondent that the EPA would be conducting an inspection of Respondent's Facility pursuant to Section 11(a) of TSCA, 15 U.S.C. § 2610(a), to evaluate Respondent's compliance with TSCA. In response to the Notice of Inspection, on December 8, 2022, Respondent submitted certain records to the EPA pertaining to its manufacture, processing, exportation, and importation of chemicals.

33. On December 8, 2022, authorized agents of the EPA conducted the inspection at Respondent's Facility. On request from the EPA, Respondent submitted additional records related to the inspection to the EPA on January 19 and February 1, 2023.
34. On April 24, 2024, after reviewing the records submitted by Respondent, the EPA issued Respondent an Opportunity to Show Cause letter alleging that Respondent had potentially violated Sections 8 and 12 of TSCA, 15 U.S.C. §§ 2607 and 2611, by failing to comply with the CDR and TSCA Section 12(b) export requirements found in 40 C.F.R. Parts 711 and 707, respectively, among other potential violations. On June 12, 2024, April 7, 2025, and August 21, 2025, Respondent provided additional information to the EPA in response to the Opportunity to Show Cause letter.

**Chemical Data Reporting for Chemicals A, C, D, E, F, G, H, and I [CBI Deleted]**

35. Based on a review of the records submitted by Respondent, including import records from 2016-2019, the EPA determined that Respondent imported a reportable quantity (greater than 25,000 pounds) of Chemicals A, C, D, E, F, G, H, and I for commercial purposes in 2019.
36. Chemicals A, C, D, E, F, G, H, and I were in the TSCA Master Inventory File at the beginning of a submission period described in 40 C.F.R. § 711.20 and are not exempted from the CDR reporting requirements by 40 C.F.R. § 711.6.
37. Pursuant to 40 C.F.R. § 711.15, Respondent was required to submit a 2020 CDR Report to the EPA for reportable chemical substances that were manufactured (including imported) for commercial purposes in quantities greater than 25,000 pounds in calendar years 2016, 2017, 2018, and 2019 by no later than the end of the 2020 CDR submission period, which was January 29, 2021. Chemicals A, C, D, E, F, G, H, and I are reportable chemical substances imported by Respondent during the 2020 CDR submission period (2016-2019) and are therefore subject to the 2020 CDR reporting requirements.
38. Respondent did not submit a CDR Report for Chemicals A, C, D, E, F, G, H, and I by January 29, 2021, the end of the 2020 CDR submission period.
39. On March 6, 2026, Respondent submitted to the EPA an amended 2020 CDR Report that included Chemicals A, C, D, E, F, G, H, and I.

**Notice of Activity Form B for Chemical L [CBI Deleted]**

40. The EPA designated Chemical L as an inactive substance on August 5, 2019.
41. Pursuant to 40 C.F.R. §§ 710.25(c) and 710.30(b), Respondent was required to submit a Notice of Activity Form B before manufacturing or processing the inactive substance, but not more than 90 days prior to the date of manufacturing or processing.

42. Based on review of Respondent's 2020-2023 import records, the EPA determined that Respondent imported Chemical L on eleven occasions for commercial purposes after the date it was designated as inactive without submitting a Notice of Activity Form B.
43. On October 15, 2025, the EPA received a Notice of Activity Form B submission for Chemical L.

#### **Export Notification for Chemical O [CBI Deleted]**

44. A review of Respondent's 2020 – 2021 export records showed that on February 6, 2021, July 14, 2021, and August 19, 2021, Respondent exported three shipments of Chemical O to [CBI deleted].
45. On [CBI deleted], the EPA promulgated a final SNUR for Chemical O. Chemical O's SNUR is referenced at [CBI deleted]. The effective date of Chemical O's SNUR was January 12, 2016.
46. At the time that Chemical O was first exported by Respondent, it was: (1) subject to a SNUR under Section 5 of TSCA; and (2) subject to the export notification requirements of Section 12(b) of TSCA and 40 C.F.R. §§ 707.60(a), 707.65(a)(1)(ii), and 707.65(a)(2). Therefore, Respondent was required to submit an export notice to the EPA for the export of Chemical O, postmarked within seven days of forming an intent to export it, or on the date of export, whichever was earlier. Because no evidence has been provided by Respondent showing that it had entered into a definite contractual obligation or an equivalent intra-company agreement to export the regulated chemical, the notice was required to have been submitted by February 6, 2021, the date of the first export of Chemical O to [CBI deleted].
47. On January 15, 2024, Respondent submitted to the EPA a late TSCA Section 12(b) export notice for the February 6, 2021, export of Chemical O to [CBI deleted].

#### **Export Notification for Chemical P [CBI Deleted]**

48. A review of Respondent's 2020 – 2021 export records showed that on January 26, 2021, Respondent exported a shipment of Chemical P to [CBI deleted]; on March 11, 2021, and April 1, 2021, Respondent exported two shipments of Chemical P to [CBI deleted]; and on March 29, 2021, and April 7, 2021, Respondent exported two shipments of Chemical P to [CBI Deleted].
49. On [CBI deleted], the EPA promulgated a proposed SNUR for Chemical P. Chemical P's SNUR is referenced at [CBI deleted].
50. At the time that Chemical P was first exported by Respondent, it was: (1) subject to a proposed SNUR under Section 5 of TSCA; and (2) subject to the export notification requirements of Section 12(b) of TSCA and 40 C.F.R. §§ 707.60(a), 707.65(a)(1)(ii), and 707.65(a)(2). Therefore, Respondent was required to submit an export notice to the EPA for the export of Chemical P, postmarked within seven days of forming an intent to export it, or on the date of export, whichever was earlier. Because no evidence has been provided by Respondent showing that it had entered into a definite contractual obligation or an equivalent intra-company agreement to export the regulated chemical, the notice was required to have been submitted by January 26, 2021, the date of the first export of Chemical P to [CBI Deleted]; March 11, 2021, the date of

the first export of Chemical P to [CBI deleted]; and March 29, 2021, the date of the first export of Chemical P to [CBI deleted].

51. On November 19, 2024, Respondent submitted to the EPA late TSCA Section 12(b) export notices for the January 26, 2021, export of Chemical P to [CBI deleted]; the March 11, 2021, export of Chemical P to [CBI deleted]; and the March 29, 2021, export of Chemical P to [CBI deleted].

#### **Export Notifications for Chemical Q [CBI Deleted]**

52. A review of Respondent's 2020 – 2021 export records showed that on January 15, 2021, October 21, 2021, and November 14, 2021, Respondent exported three shipments of Chemical Q to [CBI deleted]; on May 13, 2021, Respondent exported a shipment of Chemical Q to [CBI deleted]; and on October 21, 2021, and November 24, 2021, Respondent exported two shipments of Chemical Q to [CBI deleted].
53. On [CBI deleted], the EPA promulgated a final SNUR for Chemical Q. Chemical Q's SNUR is referenced at [CBI deleted]. The effective date of Chemical Q's SNUR was [CBI deleted].
54. At the time that Chemical Q was first exported by Respondent, it was: (1) subject to a SNUR under Section 5 of TSCA; and (2) subject to the export notification requirements of Section 12(b) of TSCA and 40 C.F.R. §§ 707.60(a), 707.65(a)(1)(ii), and 707.65(a)(2). Therefore, Respondent was required to submit an export notice to the EPA for the export of Chemical Q, postmarked within seven days of forming an intent to export it, or on the date of export, whichever was earlier. Because no evidence has been provided by Respondent showing that it had entered into a definite contractual obligation or an equivalent intra-company agreement to export the regulated chemical, the notice was required to have been submitted by January 15, 2021, the date of the first export of Chemical Q to [CBI deleted]; May 13, 2021, the date of the first export of Chemical Q to [CBI deleted]; and October 21, 2021, the date of the first export of Chemical Q to [CBI deleted].
55. On November 19, 2024, Respondent submitted to the EPA late TSCA Section 12(b) export notices for the January 15, 2021, export of Chemical Q to [CBI deleted]; the May 13, 2021, export of Chemical Q to [CBI deleted]; and the October 21, 2021, export of Chemical Q to [CBI deleted].

#### **V. ALLEGED VIOLATIONS**

56. Based on the EPA's investigation, including a review of Respondent's records as set forth above, the EPA alleges that Respondent failed to:
  - a. Submit a 2020 CDR Report for Chemicals A, C, D, E, F, G, H, and I during the 2020 CDR submission period which ended on January 29, 2021, in violation of 40 C.F.R. § 711.15 and Sections 8 and 15 of TSCA, 15 U.S.C. §§ 2607 and 2614, as set forth in Section IV above;

- b. Submit a Notice of Activity Form B for Chemical L, in violation of 40 C.F.R. §§ 710.25(c) and 710.30(b), and Sections 8 and 15 of TSCA, 15 U.S.C. §§ 2607 and 2614, as set forth in Section IV above; and
- c. Submit a TSCA Section 12(b) Export Notice to the EPA for Chemicals O, P, and Q within seven days of forming an intent to export or on the date of the first export of each chemical, in violation of 40 C.F.R. §§ 707.60(a), 707.65(a)(2)(ii), and 707.65(a)(3), and Sections 12(b) and 15 of TSCA, 15 U.S.C. §§ 2611(b) and 2614, as set forth in Section IV above.

## VI. STIPULATIONS

57. Pursuant to 40 C.F.R. § 22.13(b), the issuance of this CAFO simultaneously commences and concludes this proceeding.

58. For the purpose of this proceeding, as required by 40 C.F.R. § 22.18(b)(2), Respondent:

- a. admits that the EPA has jurisdiction over the subject matter alleged in this CAFO;
- b. neither admits nor denies the specific factual allegations set forth in Section IV (Findings of Facts) of this CAFO;
- c. consents to the assessment of a civil penalty as stated below;
- d. consents to the conditions specified in this CAFO;
- e. waives any right to contest the allegations set forth in Section V (Alleged Violations) of this CAFO; and
- f. waives its rights to appeal the Final Order accompanying this CAFO.

59. For the purpose of this proceeding, Respondent:

- a. agrees that this CAFO states a claim upon which relief may be granted against Respondent;
- b. acknowledges that this CAFO constitutes an enforcement action for purposes of considering Respondent's compliance history in any subsequent enforcement actions;
- 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 compel compliance with the CAFO, and to seek an additional penalty for such noncompliance, and agrees that federal law shall govern in any such civil action;

- d. waives any right it may have pursuant to 40 C.F.R. § 22.8 to be present during any discussions with, or to be served with and reply to, any memorandum or communication addressed to EPA officials where the purpose of such discussion, memorandum, or communication is to persuade such official to accept and issue this CAFO;
- e. 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 this Consent Agreement;
- f. by executing this CAFO, certifies to the best of its knowledge that Respondent is currently in compliance with all relevant requirements of the Act and its implementing regulations, and that all violations alleged herein, which are neither admitted nor denied, have been corrected; and
- g. agrees to comply with the terms of this CAFO.

60. In accordance with 40 C.F.R. § 22.5, the individuals named in the Certificate of Service are authorized to receive service related to this proceeding and the Parties agree to receive service by electronic means.

#### VII. TERMS OF PAYMENT

61. Respondent agrees to pay a civil penalty in the amount of **TWO HUNDRED SIXTY-TWO THOUSAND ONE HUNDRED AND FIFTY-SEVEN DOLLARS (\$262,157.00)** within thirty (30) days of the Effective Date of this CAFO.
62. Respondent shall pay the civil penalty and any interest, fees, and other charges due using any method, or combination of appropriate methods, as provided on the following EPA website: <https://www.epa.gov/financial/makepayment>. For additional instructions, see: <https://www.epa.gov/financial/additional-instructions-making-payments-epa>. In addition, Respondent shall identify every payment with Respondent's name and the docket number of this CAFO, Docket No. TSCA-04-2026-6000(b).
63. Respondent shall send proof of payment electronically, within twenty-four (24) hours of payment of the civil penalty, to:

Regional Hearing Clerk  
U.S. EPA, Region 4  
R4\_Regional\_Hearing\_Clerk@epa.gov

and

Gopal Timsina  
Chemical Safety and Land Enforcement Branch  
Enforcement and Compliance Assurance Division

U.S. EPA, Region 4  
timsina.gopal@epa.gov

and

U.S. Environmental Protection Agency  
Cincinnati Finance Center  
CINWD\_AcctsReceivable@epa.gov

64. "Proof of payment" means, as applicable, confirmation of credit card or debit card payment, confirmation of wire or Automated Clearing House transfer, and any other information required to demonstrate that payment has been made according to EPA requirements, in the amount due, and identified with Respondent's name and Docket No. TSCA-04-2026-6000(b).

65. Interest, Charges, and Penalties on Late Payments. Pursuant to 15 U.S.C. § 2615, 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 civil penalty under this CAFO, the entire unpaid balance of the civil penalty and all accrued interest shall become immediately due and owing, and the EPA is authorized to recover the following amounts.

- a. Interest. Interest will begin to accrue from the Effective Date of this CAFO. If the civil penalty is paid in full within thirty (30) days, interest accrued is waived. If the civil penalty is not paid in full within thirty (30) days, interest will continue to accrue until any unpaid portion of the civil penalty as well as any interest, penalties, and other charges are paid in full. To protect the interests of the United States, the rate of interest is set at the IRS standard underpayment rate, as any lower rate would fail to provide Respondent adequate incentive for timely payment.
- b. Handling Charges. Respondent will be assessed monthly a charge to cover the EPA's costs of processing and handling overdue debts. If Respondent fails to pay the civil penalty in accordance with this CAFO, the EPA will assess a charge to cover the costs of handling any unpaid amounts for the first thirty (30) day period after the Effective Date. Additional handling charges will be assessed each subsequent thirty (30) days, or any portion thereof, until the unpaid portion of the civil penalty, as well as any accrued interest, penalties, and other charges are paid in full.
- c. Late Payment Penalty. A late payment penalty of six percent (6%) per annum will be assessed monthly on all debts, including any unpaid portion of the civil penalty, interest, and other charges, that remain delinquent more than ninety (90) days.

66. Late Penalty Actions. In addition to the amounts described in the prior Paragraph, if Respondent fails to timely pay any portion of the civil penalty, interest, or other charges and penalties per this CAFO, the EPA may take additional actions. Such actions may include, but are not limited to, the following.

- a. Refer the debt to a credit reporting agency or a collection agency (*see* 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 (see 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 (see 40 C.F.R. § 13.17); and/or
  - d. Per 15 U.S.C. 2615(a), the Attorney General will bring a civil action in the appropriate district court to recover the full remaining balance of the debt plus interest. In any such action, the validity, amount, and appropriateness of the civil penalty shall not be subject to review.
67. 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 civil penalty amount.
68. Tax Treatment of Penalties. Penalties, interest, and other charges paid pursuant to this CAFO shall not be deductible for purposes of federal taxes.
69. Pursuant to 26 U.S.C. § 6050X and 26 C.F.R. § 1.6050X-1, the EPA is required to send to the Internal Revenue Service (IRS) annually, a completed 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). 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 the EPA with sufficient information to enable it to fulfill these obligations, the EPA herein requires, and Respondent herein agrees, that:
- 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/irs-pdf/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 Region 4's Cincinnati Finance Center contact, Jessica Henderson (Henderson.Jessica@epa.gov), on or before the date that Respondent's initial penalty payment is due, pursuant to Paragraph 61 of this CAFO, and the EPA recommends encrypting Form W-9 email correspondence; and
- d. In the event that Respondent has certified in its completed IRS Form W-9 that it has applied for a TIN and that TIN has not been issued to Respondent within thirty (30) days after the Effective Date of this CAFO, then Respondent, using the same email address identified in the preceding sub-paragraph, shall further:
  - i. notify the EPA's Cincinnati Finance Center of this fact, via email, by the date noted above; and
  - ii. provide the EPA's Cincinnati Finance Center with Respondent's TIN, via email, within five (5) days of Respondent's issuance and receipt of the TIN.

#### **VIII. EFFECT OF CAFO**

- 70. In accordance with 40 C.F.R. § 22.18(c), Respondent's full compliance with this CAFO shall only resolve Respondent's liability for federal civil penalties for the violations and facts specifically alleged in Sections IV and V above.
- 71. In accordance with 40 C.F.R. § 22.18(c), full payment of the civil penalty, as provided in Section VII (Terms of Payment) shall satisfy the requirements of this CAFO but shall not, in any case, affect the right of the EPA or the United States to pursue appropriate injunctive or other equitable relief or criminal sanctions for any violations of law.
- 72. Nothing in this CAFO shall relieve Respondent of the duty to comply with all applicable provisions of the Act and other federal, state, or local laws or statutes, nor shall it restrict the EPA's authority to seek compliance with any applicable laws or regulations, nor shall it be construed to be a ruling on, or determination of, any issue related to any federal, state, or local permit, except as expressly provided herein.
- 73. Nothing herein shall be construed to limit the power of the EPA to undertake any action against Respondent or any person in response to an imminent hazard as authorized under Section 7 of the Act.
- 74. The terms, conditions, and compliance requirements of this CAFO may not be modified or amended except upon the written agreement of both Parties, and approval of the Regional Judicial Officer.
- 75. The provisions of this CAFO shall apply to and be binding upon Respondent and its successors and assigns. Respondent shall direct its officers, directors, employees, agents, trustees, and authorized representatives to comply with the provisions of this CAFO, as appropriate.

76. Any change in the legal status of Respondent, or change in ownership, partnership, corporate or legal status relating to the Facility, will not in any way alter Respondent's obligations and responsibilities under this CAFO.
77. By signing this Consent Agreement, Respondent acknowledges that this CAFO will be available to the public and agrees that this CAFO does not contain any confidential information under Section 14 of TSCA, 15 U.S.C. § 2613, and 40 C.F.R. Part 2 and the Freedom of Information Act (FOIA), or personally identifiable information.
78. By signing this Consent Agreement, the Complainant and the undersigned representative of Respondent each certify that he or she is fully authorized to execute and enter into the terms and conditions of this CAFO and has the legal capacity to bind the party he or she represents to this CAFO.
79. By signing this Consent Agreement, both Parties agree that each party's obligations under this CAFO constitute sufficient consideration for the other party's obligations.
80. By signing this Consent Agreement, Respondent certifies that the information it has supplied concerning this matter was at the time of submission, and continues to be, true, accurate, and complete for each such submission, response, and statement. Respondent acknowledges that there are significant penalties for submitting false or misleading information, including the possibility of fines and imprisonment for knowing submission of such information, under 18 U.S.C. § 1001.
81. The EPA also reserves the right to revoke this CAFO and settlement penalty if and to the extent that the EPA finds, after signing this CAFO, that any information provided by Respondent was materially false or inaccurate at the time such information was provided to the EPA. If such false or inaccurate material was provided, the EPA reserves the right to assess and collect any and all civil penalties for any violation described herein. The EPA shall give Respondent notice of its intent to revoke, which shall not be effective until received by Respondent in writing.
82. It is the intent of the Parties that the provisions of this CAFO are severable. If any provision or authority of this CAFO or the application of this CAFO to any party or circumstances is held by any judicial or administrative authority to be invalid or unenforceable, the application of such provisions to other party or circumstances and the remainder of the CAFO shall remain in force and shall not be affected thereby.
83. Unless specifically stated otherwise in this CAFO, each party shall bear its own attorney's fees, costs, and disbursements incurred in this proceeding.

#### **IX. EFFECTIVE DATE**

84. This CAFO shall become effective after execution of the Final Order by the Regional Judicial Officer, on the date of filing with the Regional Hearing Clerk.

**[Remainder of the Page Intentionally Left Blank**

**Complainant and Respondent will Each Sign on Separate Pages]**

The foregoing Consent Agreement In the Matter of **Mapei Corporation**, Docket No. **TSCA-04-2026-6000(b)**, is Hereby Stipulated, Agreed, and Approved for Entry.

FOR RESPONDENT:

  
\_\_\_\_\_  
Signature

March 26, 2026  
Date

Printed Name: Luigi Di Geso

Title: President & CEO

Address: 1144 E. Newport Center Drive

The foregoing Consent Agreement In the Matter of **Mapei Corporation**, Docket No. **TSCA-04-2026-6000(b)**, is Hereby Stipulated, Agreed, and Approved for Entry.

FOR COMPLAINANT:

---

Keriema S. Newman  
Director  
Enforcement and Compliance Assurance Division  
U.S. Environmental Protection Agency, Region 4

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 4

In the Matter of:

**Mapei Corporation**

Respondent.

Docket No. TSCA-04-2026-6000(b)

FINAL ORDER

The Regional Judicial Officer is authorized to ratify this Consent Agreement which memorializes a settlement between Complainant and Respondent. 40 C.F.R. §§ 22.4(b) and 22.18(b)(3). The foregoing Consent Agreement is, therefore, hereby approved, ratified, and incorporated by reference into this Final Order in accordance with the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits*, 40 C.F.R. Part 22.

Respondent is hereby ORDERED to comply with all of the terms of the foregoing Consent Agreement effective immediately upon filing of this Consent Agreement and Final Order with the Regional Hearing Clerk. This Final Order disposes of this matter pursuant to 40 C.F.R. §§ 22.18 and 22.31.

**BEING AGREED, IT IS SO ORDERED.**

---

Regional Judicial Officer

**CERTIFICATE OF SERVICE**

I certify that the foregoing Consent Agreement and Final Order, In the Matter of **Mapei Corporation**, Docket No. **TSCA-04-2026-6000(b)**, were filed and copies of the same were emailed to the Parties as indicated below.

**Via email to all Parties at the following email addresses:**

To Respondent: Lisa R. Burchi  
Counsel  
Bergeson & Campbell, P.C.  
LBurchi@lawbc.com  
202-557-3805

To EPA: Gopal Timsina  
Case Development Officer  
timsina.gopal@epa.gov  
404-562-9017

Ryan Jones  
Attorney  
jones.ryan.a@epa.gov  
404-562-8130

---

Regional Hearing Clerk  
R4\_Regional\_Hearing\_Clerk@epa.gov