



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

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In re SiteOne Landscape Supply, Inc.)	Docket No. FIFRA-HQ-2024-5015
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FINAL ORDER


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

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

So ordered.¹

ENVIRONMENTAL APPEALS BOARD

Dated: August 15, 2025



Ammie Roseman-Orr
Environmental Appeals Judge

¹ The two-member panel ratifying this matter is composed of Environmental Appeals Judges Aaron P. Avila and Ammie Roseman-Orr.

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

In re:

**SiteOne Landscape Supply, Inc.
Roswell, Georgia**

Respondent.

Docket No. FIFRA-HQ-2024-5015

CONSENT AGREEMENT

I. PRELIMINARY STATEMENT

1. This is a civil administrative action commenced and concluded under Section 14(a) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA), 7 U.S.C. § 136l(a), and Sections 22.13(b) and 22.18(b)(2) and (3) of the *Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits* (Consolidated Rules of Practice), as codified at 40 C.F.R. pt. 22.
2. Complainant is the Director of the Waste and Chemical Enforcement Division, Office of Civil Enforcement, Office of Enforcement and Compliance Assurance, U.S. Environmental Protection Agency (EPA). Complainant has been delegated the authority to sign consent agreements memorializing settlements between the EPA and respondents. EPA Delegation 5-14 (May 11, 1994; Administrative Update Feb. 4, 2016); OECA Redeflegation 5-14 (Sept. 2015); OCE Redeflegation 5-14 (Sept. 2015).
3. Respondent is SiteOne Landscape Supply, Inc. (“SiteOne”), a Delaware corporation headquartered at 300 Colonial Center Parkway, Suite 600, Roswell, Georgia 30076.
4. Complainant and Respondent (collectively, “the Parties”) agree to settle this action without the filing of a complaint or the adjudication of any issue of fact or law, agree to comply with the terms of this Consent Agreement, and consent to the issuance of a final order ratifying this Consent Agreement.

II. JURISDICTION

5. The Consolidated Rules of Practice govern all administrative adjudicatory proceedings for the assessment of any administrative civil penalty under section 14(a) of FIFRA, 7. U.S.C. § 136l(a). 40 C.F.R. § 22.1(a)(1).

6. This is a civil administrative action for the assessment of civil penalties under section 14(a) of FIFRA, 7 U.S.C. § 136l(a), for violations of section 12(a)(1)(E) of FIFRA, 7 U.S.C. § 136j(a)(1)(E).
7. The U.S. EPA Environmental Appeals Board (“the Board”) approves the settlement of proceedings that are commenced by EPA Headquarters under the Consolidated Rules of Practice and which seek the assessment of civil penalties under section 14(a) of FIFRA. 40 C.F.R. § 22.4(a)(1); EPA Delegations 5-15-B (May 11, 1994).
8. Where parties agree to settle one or more causes of action before the filing of a complaint, an administrative action may be simultaneously commenced and concluded by the issuance of a consent agreement and final order (“CAFO”). 40 C.F.R. §§ 22.13(b), 22.18(b)(2), and 22.18(b)(3).
9. A consent agreement becomes effective when the Board executes a final order ratifying the agreement and files the CAFO with the Clerk of the Board. 40 C.F.R. §§ 22.13(b), 22.18(b)(3), 22.31(b).

III. GOVERNING LAW

10. Section 12(a)(1)(E) of FIFRA, 7 U.S.C. § 136j(a)(1)(E), provides that it is unlawful “for any person in any State to distribute or sell to any person – (E) any pesticide which is adulterated or misbranded.”
11. Section 2(s) of FIFRA, 7 U.S.C. § 136(s), defines a “person” as “any individual, partnership, association, corporation, or any organized group of persons whether incorporated or not.”
12. Section 2(u) of FIFRA, 7 U.S.C. § 136(u), defines a “pesticide,” in part, as “any substance or mixture of substances intended for preventing, destroying, repelling, or mitigating any pest.”
13. Section 2(t) of FIFRA, 7 U.S.C. § 136(t), defines a “pest” as “(1) any insect, rodent, nematode, fungus, weed, or (2) any other form of terrestrial or aquatic plant or animal life or virus, bacteria, or other microorganism (except viruses, bacteria, or other microorganisms on or in living man or other living animals) which the Administrator declares to be a pest under section 25(c)(1) [of FIFRA].”
14. Section 2(gg) of FIFRA, 7 U.S.C. § 136(gg), defines “to distribute or sell” as “to distribute, sell, offer for sale, hold for distribution, hold for sale, hold for shipment, ship, deliver for shipment, release for shipment, or receive and (having so received) deliver or offer to deliver.”
15. Section 2(p)(1) of FIFRA, 7 U.S.C. § 136(p)(1), defines “label” as the “written, printed, or graphic matter on, or attached to, the pesticide or device or any of its containers or wrappers.”

16. Section 2(p)(2) of FIFRA, 7 U.S.C. § 136(p)(2), defines “labeling” as “all labels and all other written, printed, or graphic matter—
 - a) accompanying the pesticide or device at any time; or
 - b) to which reference is made on the label or in literature accompanying the pesticide....”
17. Under Section 2(q)(1)(A) of FIFRA, 7 U.S.C. § 136(q)(1)(A), a pesticide is “misbranded” if “its labeling bears any statement, design, or graphic representation relative thereto or to its ingredients which is false or misleading in any particular.”
18. Under Section 2(q)(1)(E) of FIFRA, 7 U.S.C. § 136(q)(1)(E), a pesticide is “misbranded” if “any word, statement, or other information required by or under authority of this subchapter to appear on the label or labeling is not prominently placed thereon with such conspicuousness (as compared with other words, statements, designs, or graphic matter in the labeling) and in such terms as to render it likely to be read and understood by the ordinary individual under customary conditions of purchase and use.”
19. Under Section 2(q)(2)(A) of FIFRA, 7 U.S.C. § 136(q)(2)(A), a pesticide is “misbranded” if “the label does not bear an ingredient statement on that part of the immediate container (and on the outside container or wrapper of the retail package, if there be one, through which the ingredient statement on the immediate container cannot be clearly read) which is presented or displayed under customary conditions of purchase” subject to certain exemptions that are not relevant to this matter.
20. The regulation set forth at 40 C.F.R. § 156.10(a)(1) states that, “[e]very pesticide product shall bear a label containing the information specified by [FIFRA] and the regulations in [Part 156]” clearly and prominently, including but not limited to, “(i) [t]he name, brand, or trademark under which the product is sold as prescribed in paragraph (b) of this section”, and “(vi) [a]n ingredient statement as prescribed in paragraph (g) of this section ...”.
21. The regulation set forth at 40 C.F.R. § 156.10(b)(1) states that “[t]he name, brand, or trademark under which the pesticide is sold shall appear on the front panel of the label.”
22. Further, 40 C.F.R. § 156.10(b)(2) states that “[n]o name, brand, or trademark may appear on the label which (i) is false or misleading, or (ii) has not been approved by the Administrator through registration or supplemental distribution as an additional name pursuant to § 152.132.”
23. The regulation set forth at 40 C.F.R. § 156.10(a)(5) states that “[p]ursuant to section 2(q)(1)(A) of the Act, a pesticide is misbranded if its labeling is false or misleading in any particular including both pesticidal and non-pesticidal claims.”
24. Section 2(n)(1) of FIFRA, 7 U.S.C. § 136(n)(1), defines the term “ingredient statement” to mean “a statement which contains the name and percentage of each active ingredient, and the total percentage of all inert ingredients, in the pesticide.”

25. The regulation set forth at 40 C.F.R. § 156.10(g)(1) states that, “[t]he label of each pesticide product must bear a statement which contains the name and percentage by weight of each active ingredient” and “the total percentage by weight of all inert ingredients.” Further, “[t]he active ingredients must be designated by the term ‘active ingredient’ and the inert ingredients by the term ‘inert ingredients’ or the singular forms of these terms when appropriate. Both terms shall be in the same type size, be aligned to the same margin and be equally prominent.”
26. Furthermore, 40 C.F.R. § 156.10(g)(2) states that the ingredient statement is “normally required on the front panel of the label” unless “there is an outside container or wrapper through which the statement cannot be clearly read” or if the size or form of the package makes placement on the front panel impracticable.
27. Section 14(a)(1) of FIFRA, 7 U.S.C. § 136l(a)(1), states that any registrant, commercial applicator, wholesaler, dealer, retailer, or other distributor who violates any provision of this subchapter may be assessed a civil penalty by the EPA of not more than \$5,000 for each offense. 7 U.S.C. § 136l(a)(1). The Federal Civil Penalties Inflation Adjustment Act of 1990, as amended through 2015, 28 U.S.C. § 2461, and its implementing regulations set forth at 40 C.F.R. § 19.4, increased the amount that can be assessed to \$24,255 for each offense occurring after November 2, 2015, when assessed on or after December 27, 2023. See 88. Fed. Reg. 89309 (Dec. 27, 2023).
28. Section 14(a)(4) of FIFRA, 7 U.S.C. § 136l(a)(4), provides that the EPA, in determining the amount of the penalty, shall consider the appropriateness of such penalty to the size of the business of the person charged, the effect on the person’s ability to continue in business, and the gravity of the violation.

IV. COMPLAINANT’S FINDINGS OF FACT AND CONCLUSIONS OF LAW

29. LESCO Dimension™ 0.21% Plus Fertilizer, EPA Registration No. 10404-87 (“LESCO Dimension”) is an EPA-registered combination herbicide-fertilizer product that contains the active ingredient dithiopyr.
30. LESCO Dimension is and was at all times relevant to the allegations herein a pesticide as that term is defined in section 2(u) of FIFRA, 7 U.S.C. § 136(u).
31. Respondent is and was at all times relevant to the allegations herein, a corporation and, therefore, a person as that term is defined in section 2(s) of FIFRA, 7 U.S.C. § 136(s).
32. Respondent is the parent company of LESCO, Inc., a wholly owned subsidiary.
33. LESCO, Inc. is the registrant of record for LESCO Dimension.
34. The EPA accepted two labels for LESCO Dimension, one designated as commercial, and the other designated as non-commercial. This case involves the product’s non-commercial

label.

35. On August 16, 2023, an inspector from the Oregon Department of Agriculture (ODA) conducted an inspection at a home improvement store in Keizer, Oregon, where they observed stocks of LESCO Dimension with labels that deviated from the EPA-accepted label, e.g., they were missing the ingredient statement and certain directions for use.
36. On August 18, 2023, ODA issued LESCO, Inc a stop sale, use or removal order under state authority prohibiting the distribution or sale of LESCO Dimension within Oregon.
37. Respondent promptly directed its customer to halt all sales of LESCO Dimension in all states, pending further evaluation.
38. On September 1, 2023, Respondent voluntarily disclosed to EPA that LESCO Dimension products sold in other states were also subject to the labeling concerns and requested EPA's consent to address all such products.
39. Between September 2023 and January 2024, the EPA collected and reviewed additional information regarding the LESCO Dimension label.
40. Based on records provided by Respondent, the EPA determined that on 137 occasions between December 4, 2020 and August 1, 2023, Respondent shipped LESCO Dimension to its customer's distribution centers and retail locations in the US. The 137 shipments carried, in total, 166,780 individual 50-lb bags of LESCO Dimension ("Products").
41. After comparing the EPA-accepted label with the label on the Products that were shipped, the EPA identified several discrepancies, including that the Products' labels:
 - a) were missing an ingredient statement and therefore made the Products misbranded per section 2(q)(2)(A) of FIFRA, 7 U.S.C. § 136(q)(2)(A), and 40 C.F.R. § 156.10(g);
 - b) were missing directions for use as related to application timing and therefore made the Products misbranded per section 2(q)(1)(E) of FIFRA, 7 U.S.C. § 136(q)(1)(E); and
 - c) featured an unapproved alternate brand name, specifically, LESCO Dimension 0.21% Plus Fertilizer 30-0-5, when the accepted EPA label brand name is LESCO Dimension 0.21% Plus Fertilizer, and therefore made the Products misbranded per section 2(q)(1)(A) of FIFRA, 7 U.S.C. § 136(q)(1)(A), and 40 C.F.R. § 156.10(b).
42. On December 18, 2023, Respondent submitted a plan for transporting the Products to EPA-registered establishments for rework towards compliance. Respondent requested EPA approval to implement the transportation plan.
43. On February 15, 2024, based on its reason to believe that Respondent had distributed and sold misbranded pesticides in violation of section 12(a)(1)(E) of FIFRA, 7 U.S.C. § 12(a)(1)(E), and Respondent's prior request for permission to return the Products to EPA-

registered establishments, the EPA issued a Stop Sale, Use or Removal Order (SSURO), FIFRA-HQ-2024-5011, to Respondent pursuant to its authority in section 13(a) of FIFRA, 7 U.S.C. § 136k(a).

44. The SSURO required Respondent to cease selling and distributing all misbranded LESCO Dimension, except as permitted by the SSURO.
45. The SSURO permitted Respondent to move stocks of misbranded LESCO Dimension for the sole purpose of consolidating them at EPA-registered production establishments where Respondent would either repackage the product into bags bearing the corrected label or repurpose the product for use in other dithiopyr-containing products. If neither repackaging or repurposing was feasible, Respondent would dispose of the product following all applicable federal, state, and local regulations.
46. Each of Respondent's 137 shipments of misbranded LESCO Dimension constitutes an unlawful distribution or sale of a misbranded pesticide per section 12(a)(1)(E) of FIFRA, 7 U.S.C. § 136j(a)(1)(E).
47. Respondent may be assessed a civil penalty under the authority of section 14(a)(1) of FIFRA, 7 U.S.C. § 135l(a)(1), for each violation of section 12(a)(1)(E) of FIFRA, 7 U.S.C. § 136(a)(1)(E).

V. CIVIL PENALTY

48. Pursuant to Section 14(a)(4) of FIFRA, 7 U.S.C. § 136l(a)(4), Complainant has determined that the appropriate civil penalty ("Civil Penalty") to settle this action is **THREE HUNDRED ELEVEN THOUSAND THREE HUNDRED AND THIRTEEN Dollars (\$311,313)**. In determining the penalty amount, Complainant considered the appropriateness of the penalty to the size of Respondent's business, the effect of paying a civil penalty on Respondent's ability to continue in business, and the gravity of the violation. 7 U.S.C. § 136l(a)(4). The Civil Penalty is consistent with the EPA's *FIFRA Enforcement Response Policy* (December 2009), and 40 C.F.R. pt. 19 titled *Adjustment of Civil Monetary Penalties for Inflation*.

VI. TERMS OF AGREEMENT

49. The parties agree to submit this Consent Agreement to the Environmental Appeals Board with a request that it be incorporated into a Final Order.
50. Respondent admits the jurisdictional allegations in this CAFO and neither admits nor denies any factual allegations in this CAFO.
51. Respondent expressly waives any right to contest the allegations set forth herein and waives its right to appeal the accompanying Final Order ratifying this Consent Agreement.

52. 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.
53. Respondent shall bear its own costs and attorney's fees concerning this matter.
54. To the best of its knowledge and belief, Respondent attests that it is currently compliant with FIFRA, 7 U.S.C. §§ 136 to 136y, and the SSURO.
55. Respondent understands that this Consent Agreement and Final Order shall become publicly available upon filing and represents that this Consent Agreement and Final Order does not contain any information Respondent considers confidential business information.
56. Respondent certifies that any information or representation it has supplied or made to the EPA concerning this matter was, true, accurate, and complete at the time of submission and that there has been no material change regarding the truthfulness, accuracy or completeness of such information or representation. Further, Respondent understands that EPA shall have the right to initiate further actions to recover appropriate relief if the EPA obtains evidence that any information provided and/or representations made by Respondent to the EPA were false, inaccurate, or misleading.
57. The Parties consent to service of the filed CAFO by email to Christine Trostler at trostler.christine@epa.gov and Abdul Ibrahim at ibrahim.abdul@epa.gov (for Complainant), and Cynthia AM Stroman at cstroman@kslaw.com and Granta Nakayama at gnakayama@kslaw.com (for Respondent).
58. Respondent consents to the assessment of the Civil Penalty specified in Section V of this Consent Agreement and agrees to pay such penalty to the United States within thirty (30) calendar days following the filing date of the Final Order ratifying this Consent Agreement ("Filing Date").
59. Respondent agrees to pay the Civil Penalty in the manner specified below:
 - a) 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 EPA website: <https://www.epa.gov/financial/makepayment>. For additional instructions see: <https://www.epa.gov/financial/additional-instructions-making-payments-epa>.
 - b) All payments shall reference the Respondent's name, address, and the docket number for this action (Docket No. FIFRA-HQ-2024-5015).
 - c) All payments made by check must be payable to the order of the "Treasurer, United States of America". If Respondent sends payment via standard mail delivery, the payment shall be addressed to the following address:

U.S. Environmental Protection Agency
Fines and Penalties
Cincinnati Finance Center
P.O. Box 979078
St. Louis, MO 63197-9000

If Respondent sends payment for signed receipt confirmation, the payment shall be sent to:

U.S. Environmental Protection Agency
Fines and Penalties
Cincinnati Finance Center
Government Lockbox 979078
3180 Rider Trail S.
Earth City, MO 63045

- d) All payments via wire transfer may be made using the following instructions:

Federal Reserve Bank of New York
ABA = 021030004
Account Number: 68010727
SWIFT address: FRNYUS33
33 Liberty Street
New York, NY 10045

[Field Tag 4200 of the Fedwire message should read "68010727 US Environmental Protection Agency"]

- e) Concurrently or within 24 hours of payment, Respondent shall send proof of payment of the Civil Penalty to the following persons:

Tommie Madison, Clerk of the Board
U.S. Environmental Protection Agency, HQ
1200 Constitution Avenue, NW
Mail Code 1103M
Washington, DC 20460-0001
[Clerk EAB@epa.gov](mailto:EAB@epa.gov)

Christine Trostler, Attorney
U.S. Environmental Protection Agency, HQ
1200 Constitution Avenue, NW
Washington, DC 20460
Trostler.Christine@epa.gov

Abdul Ibrahim, General Engineer

U.S. Environmental Protection Agency, HQ
1200 Constitution Avenue, NW
Washington, DC 20460
Ibrahim.Abdul@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, confirmation of wire or automated clearinghouse transfer, and any other information to demonstrate that payment has been timely made according to the EPA requirements, in the amount due, and identified with Respondent’s name and “Docket No. FIFRA-HQ-2024-5015”.

60. Interest, Charges, and Penalties on Late Payments. Pursuant to 31 U.S.C. § 3717, 40 C.F.R. § 13.11, and 31 C.F.R. § 901.9, if Respondent fails to timely pay the full amount of the Civil Penalty per this Consent Agreement, the EPA is authorized to recover, in addition to the amount of the unpaid Civil Penalty, the following amounts.
- a) Interest. Interest on the civil penalty will begin to accrue from the Filing Date. If the Civil Penalty is paid in full within thirty (30) calendar days, the interest accrued will be waived. If the Civil Penalty is not paid in full within thirty (30) calendar days, interest will continue to accrue until any unpaid portion of the Civil Penalty plus any accrued interests, penalties, and other charges are paid in full. The interest rate is set at the IRS large corporate underpayment rate. *See* 31 U.S.C. § 3717; 31 C.F.R. § 901.9; 40 C.F.R. §§ 13.9 and 13.11.
 - b) 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, penalties, and other charges, that remain delinquent more than ninety (90) calendar days from the Filing Date. 31 U.S.C. §§ 3717(e)(2), (f); 40 C.F.R. § 13.11(c).
 - c) Administrative Fees. Consistent with the EPA’s *Resource Management Directives: 2540-09-P2 – Non-Federal Delinquent Debt*, an administrative handling fee of \$15.00 will be charged every 30 calendar days from the date payment is past due. 31 U.S.C. § 3717(e)(1); 40 C.F.R. § 13.11(b).
61. 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 the EPA

may take include, but are not limited to, the following actions. The validity, amount, and appropriateness of the civil penalty is not reviewable in a collection action.

- 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 the EPA or engaging in programs the EPA sponsors or funds, per 40 C.F.R. § 13.17.
 - d) Refer the matter to the Attorney General, who will recover such amount by action in the appropriate United States district court, consistent with section 14(a)(5) of FIFRA. 7 U.S.C. § 136l(a)(5).
62. 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.
63. Tax Treatment of Penalties. Penalties, interest, and other charges paid pursuant to this CAFO shall not be deductible for purposes of federal taxes. 26 U.S.C. § 162(f); 26 C.F.R. § 1.162-21.

VII. EFFECT OF CONSENT AGREEMENT AND FINAL ORDER

64. In accordance with 40 C.F.R. § 22.18(c), Respondent's full compliance with this Consent Agreement shall only resolve Respondent's liability for all federal civil penalties for the violations alleged in section IV of this CAFO.
65. Nothing in this CAFO shall relieve Respondent of its obligation to comply with all applicable provisions of FIFRA and other federal, state, and local laws and regulations, nor shall it restrict the EPA's authority to seek compliance with any applicable laws or regulations.
66. This CAFO does not 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.

67. This Consent Agreement and Final Order shall apply to and be binding upon the EPA, Respondent, and Respondent's officers, directors, employees, contractors, successors, agents, and assigns.
68. Each person signing this Consent Agreement certifies that he or she has the authority to sign for the party whom he or she represents and to bind that party to its terms.
69. This Consent Agreement shall become effective after the Board-ratified CAFO is filed with the Clerk of the Environmental Appeals Board.
70. The EPA reserves all rights and remedies available to it under FIFRA, the regulations promulgated thereunder, and any other federal law or regulation to enforce the terms of this Consent Agreement and Final Order.
71. This Consent Agreement and Final Order shall not be construed as a ruling on the validity of any federal, state, or local law.
72. This Consent Agreement and Final Order constitutes the entire agreement and understanding between the Parties regarding settlement of all claims for civil penalties pertaining to the specific violations alleged herein.

VIII. TAX REPORTING

73. 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 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." 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 the EPA's Cincinnati Finance Center at wise.milton@epa.gov, within 30 days after the Final Order ratifying this Consent Agreement is filed, and the EPA recommends encrypting IRS 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 30 days after the Filing Date, 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, within 30 days after the 30 days after the filing date per paragraph 58 of this order; 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.

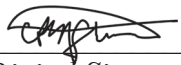
The foregoing Consent Agreement in the matter of SiteOne Landscape Supply, Inc., Docket No. FIFRA-HQ-2024-5015, is hereby agreed to and approved for submission to the U.S. EPA Environmental Appeals Board.

FOR RESPONDENT: SITEONE LANDSCAPE SUPPLY, INC.


Respondent

By:  07/10/2025
[Digital Signature and Date]
Travis Jackson, General Counsel
SiteOne Landscape Supply Inc.

Attorney for Respondent


By:  07/10/2025
[Digital Signature and Date]
Cynthia AM Stroman, Counsel
King & Spalding LLP

Attorney for Respondent

By:  07/10/2025
[Digital Signature and Date]
Granta ("Grant") Nakayama, Counsel
King & Spalding LLP

**FOR COMPLAINANT: UNITED STATES ENVIRONMENTAL
PROTECTION AGENCY**

Complainant

By: **GREGORY
SULLIVAN**  Digitally signed by
GREGORY SULLIVAN
Date: 2025.07.17
16:15:00 -04'00'

[Digital Signature and Date]
Gregory Sullivan, Director
Waste and Chemical Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency

Attorney for Complainant

By: **Trostler, Christine**  Digitally signed by Trostler,
Christine
Date: 2025.08.12 15:58:51 -04'00'

[Digital Signature and Date]
Christine Trostler, Attorney
Waste and Chemical Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency

CERTIFICATE OF SERVICE

I certify that copies of the foregoing “Consent Agreement” and “Final Order,” in the matter of SiteOne Landscape Supply, Inc., Docket No. FIFRA-HQ-2024-5015, were sent to the following persons in the manner indicated:

By E-mail:

For EPA

Christine Trostler, Attorney
Waste and Chemical Enforcement Division
Office of Civil Enforcement
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
1200 Pennsylvania Ave., NW
Washington, DC 20460
trostler.christine@epa.gov

Abdul Ibrahim, General Engineer
Waste and Chemical Enforcement Division
Office of Civil Enforcement
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
1200 Pennsylvania Ave., NW
Washington, DC 20460
ibrahim.abdul@epa.gov

For Respondent

Travis Jackson, General Counsel
SiteOne Landscape Supply, Inc.
300 Colonial Center Parkway, Suite 600
Roswell, GA 30076
tjackson@siteone.com

Granta Nakayama, Counsel
King & Spalding LLP
1700 Pennsylvania Avenue, NW
Suite 900
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