

UNITED STATES  
ENVIRONMENTAL PROTECTION AGENCY  
REGION IX  
75 HAWTHORNE STREET  
SAN FRANCISCO, CALIFORNIA 94105

In the Matter of:	)	Docket No. CAA-09-2020-0044
	)	
Borla Performance Industries, Inc.,	)	SECOND AMENDED COMPLAINT
	)	AND NOTICE OF OPPORTUNITY
Respondent	)	FOR HEARING
	)	

**SECOND AMENDED COMPLAINT**

**Preliminary Statement**

1. This Second Amended Complaint and Notice of Opportunity for Hearing ("Second Amended Complaint") initiates a civil administrative penalty proceeding under Section 205(c)(1) of the Clean Air Act (CAA), 42 U.S.C. § 7524(c)(1), and the "Consolidated Rules of Practice Governing the Administrative Assessment of Civil Penalties and the Revocation/Termination or Suspension of Permits," ("Consolidated Rules") at 40 C.F.R. Part 22. 40 C.F.R. §§ 22.13-14.
2. Complainant is the Director of the Enforcement and Compliance Assurance Division, Region 9, ("Complainant"), who is authorized by lawful delegation from the Administrator of the EPA to institute civil administrative penalty assessment proceedings under section 205(c)(1) of the CAA, 42 U.S.C. § 7524(c)(1).
3. Respondent in this matter is Borla Performance Industries, Inc., a California corporation.

4. This Second Amended Complaint serves as notice that Complainant has reason to believe that Respondent has violated section 203(a)(3)(B) of the CAA. CAA § 205(c)(1), 42 U.S.C. § 7524(c)(1), based on information provided by Respondent, information previously available on Respondent's public website, and other information.

### **Jurisdiction**

5. This action is brought under section 205(c)(1) of the CAA, 42 U.S.C. § 7524(c)(1), and the Consolidated Rules.
6. The EPA may administratively assess a civil penalty for violations of section 203(a)(3)(B) of the CAA. CAA § 205(c)(1), 42 U.S.C. § 7524(c)(1).
7. The EPA and Respondent have executed and entered into a Tolling Agreement which establishes that the period commencing January 15, 2020, and ending on July 1, 2020 (inclusive), will not be included in computing the running of any statute of limitations that might be applicable to this action.
8. Where violations occurred after November 2, 2015, and a penalty is assessed on or after December 23, 2020, an administrative civil penalty may not exceed \$390,092 against a violator, unless the Administrator of the EPA and the Attorney General jointly determine that a matter involving a larger penalty amount is appropriate for administrative penalty assessment. CAA § 205(c)(1), 42 U.S.C. § 7524(c)(1); 40 C.F.R. § 19.4 tbl. 1; Civil Monetary Penalty Inflation Adjustment Rule, 85 Fed. Reg. 83818, 83821 (December 23, 2020).
9. The Administrator and the Attorney General jointly determined that this matter, although it may involve a penalty amount greater than \$390,092, is appropriate for administrative penalty assessment. CAA § 205(c)(1), 42 U.S.C. § 7524(c)(1); 40 C.F.R. § 19.4.

## **Governing Law**

10. In creating the CAA, Congress found that "the increasing use of motor vehicles ... has resulted in mounting dangers to the public health and welfare." CAA § 101(a)(2); 42 U.S.C. § 7401(a)(2). Congress' purposes in creating the CAA were "to protect and enhance the quality of the Nation's air resources so as to promote the public health and welfare and the productive capacity of its population," and "to initiate and accelerate a national research and development program to achieve the prevention and control of air pollution." CAA § 101(b)(1)-(2); 42 U.S.C. § 7401(b)(1)-(2).
11. "Motor vehicle" is defined as "any self-propelled vehicle designed for transporting persons or property on a street or highway." CAA § 216(2), 42 U.S.C. § 7550(2); 40 C.F.R. § 85.1703.
12. Motor vehicles are defined by their attributes and design, and not by how they are used. CAA § 216(2), 42 U.S.C. § 7550(2); 40 C.F.R. § 85.1703.
13. Title II of the CAA and the regulations promulgated thereunder establish stringent standards for the emissions of air pollutants from motor vehicles and motor vehicle engines that "cause, or contribute to, air pollution which may reasonably be anticipated to endanger public health or welfare." CAA § 202(a), 42 U.S.C. § 7521(a). These pollutants include, but are not limited to, nitrogen oxides (NO<sub>x</sub>), particulate matter (PM), non-methane hydrocarbons (NMHCs), and carbon monoxide (CO). CAA § 202(a)(3)(A), 42 U.S.C. § 7521(a)(3)(A).
14. The EPA has also established National Ambient Air Quality Standards for certain pollutants, including ozone, NO<sub>x</sub>, PM, and CO. See 40 C.F.R. §§ 50.6-50.11, 50.13, 50.15, 50.18, and 50.19.

15. NO<sub>x</sub> and NMHCs are reactive gasses that contribute to the formation of PM and ozone.
16. PM is a form of air pollution composed of microscopic solids and liquids suspended in air. PM is emitted directly from motor vehicles and is also formed in the atmosphere from the emission of other pollutants, including NO<sub>x</sub> and NMHCs, emitted from motor vehicles.
17. Ozone is a highly reactive gas that is formed in the atmosphere, in part, from emissions of pollutants from motor vehicles.
18. Exposure to ozone and PM is linked to a number of health effects as well as premature death. Children, older adults, people who are active outdoors (including outdoor workers), and people with heart or lung disease are particularly at risk for health effects related to ozone or PM exposure.
19. CO is a toxic gas emitted from motor vehicles that can cause headaches, dizziness, vomiting, nausea, loss of consciousness, and death. Long-term exposure to CO has been associated with an increased risk of heart disease.
20. Under section 202 of the CAA, 42 U.S.C. § 7521, the EPA promulgated emission standards for PM, NO<sub>x</sub>, CO, and NMHC and other pollutants applicable to motor vehicles and motor vehicle engines. See generally 40 C.F.R. Part 86.

*EPA 's Certificate of Conformity Program for New Motor Vehicles  
and Motor Vehicle Engines*

21. Manufacturers of new motor vehicles or motor vehicle engines must apply for and obtain a certificate of conformity (COC) from the EPA to sell, offer to sell, or introduce or deliver for introduction into commerce any new motor vehicle or motor vehicle engine in the United States. CAA § 203(a)(1), 42 U.S.C. § 7522(a)(1).
22. To obtain a COC, the original equipment manufacturer (OEM) must demonstrate that each motor vehicle or motor vehicle engine will conform to established emissions standards for

NO<sub>x</sub>, PM, NMHC, CO, and other pollutants during the motor vehicle or motor vehicle engine's useful life. CAA § 206(a), 42 U.S.C. § 7525(a); see 40 C.F.R. §§ 86.1844-01, 86-1846-01(a)(1).

23. The COC application must describe, among other things, the emission-related elements of design of the motor vehicle or motor vehicle engine. See 40 C.F.R. § 86.1844-01(d)-(e).
24. The EPA issues COCs to OEMs under section 206(a) of the CAA, 42 U.S.C. § 7525(a), to certify that a particular group of motor vehicles conforms to applicable EPA requirements governing motor vehicle emissions.
25. Once issued by the EPA, a COC only covers those new motor vehicles or motor vehicle engines that conform in all material respects to the specifications provided to the EPA in the COC application for such vehicles or engines. 40 C.F.R. § 86.1848-01 (c)(6).

*Emissions-Related Elements of Design*

26. An "element of design" is "any control system (i.e., computer software, electronic control system, emission control system, computer logic), and/or control system calibrations, and/or the results of systems interactions, and/or hardware items on a motor vehicle or motor vehicle engine." 40 C.F.R. § 86.1803-01.
27. "Emission Related Parts" means those parts installed for the specific purpose of controlling emissions or those components, systems, or elements of design which must function properly to assure continued vehicle emission compliance. 40 C.F.R. § 85.2102(14).
28. Catalytic converters are an emission related part and element of design that promote chemical reactions to convert pollutants to non-pollutants. The chemical reaction for pollution abatement is the simultaneous oxidation of CO and NMHC to form carbon dioxide and water and reduce NO<sub>x</sub> to nitrogen. Precious metals are the catalytic

components most commonly used for exhaust emission control, and the elements platinum, palladium, and rhodium are the three precious metals most frequently used for this purpose. Catalytic converters are contained in OEM-installed stock exhaust pipe systems.

*Acts Prohibited by Section 203(a)(3)(B) of the Clean Air Act*

29. Under the CAA, the term "person" includes individuals, corporations, partnerships, associations, states, municipalities, and political subdivisions of a state. CAA § 302(e), 42 U.S.C. § 7602(e).
30. Section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B), prohibits "any person from manufacturing, selling, offering to sell, or installing any part or component intended for use with, or as part of, any motor vehicle or motor vehicle engine, where a principal effect of the part or component is to bypass, defeat, or render inoperative any device or element of design installed on or in a motor vehicle or motor vehicle engine in compliance with Title II of the CAA, and where the person knows or should know that such part or component is being offered for sale or installed for such use or put to such use." This is generally known as the defeat device prohibition.
31. It is also a violation for any person to cause any of the acts set forth in CAA section 203(a), 42 U.S.C. § 7522(a).
32. Any person violating sections 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B), is subject to a civil penalty of up to \$3,750 for each violation that occurred on or before November 2, 2015, and up to \$4,876 for each violation that occurred after November 2, 2015, where penalties are assessed on or after December 23, 2020. CAA § 205(a), 42 U.S.C. § 7524(a); 40 C.F.R. § 19.4; Civil Monetary Penalty Inflation

Adjustment Rule, 85 Fed. Reg. 83818, 83821 (Dec 23, 2020).

33. Any such violation with respect to section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B) shall constitute a separate offense with respect to each part or component. CAA § 205(a), 42 U.S.C. § 7524(a).

### **General Allegations**

#### *Motor Vehicle Emissions-Related Elements of Design*

34. Respondent is a "person" as defined under section 302(e) of the CAA, 42 U.S.C. § 7602(e).
35. Pursuant to EPA-issued COCs, OEMs install a variety of hardware and software emissions-related elements of design in motor vehicles and motor vehicle engines.
36. Ford Motor Company ("Ford") is the OEM of Model Years 2005-2006 Ford GT 5.4L/MT RWD, Model Years 2005-2010 Ford Mustang GT 4.6L V8, Model Years 2011-2014 Ford Mustang 3.7L V6, Model Years 2011-2017 Ford Mustang GT 5.0L, Model Years 2015-2016 Ford Mustang 2.3L Ecoboost, Model Years 2015-2017 Ford Mustang 2.3L Turbo, Model Years 2011-2016 Ford F-150 3.5L Ecoboost, Model Years 2011-2014 Ford F-150 Raptor 6.2L, and Model Years 2016-2018 Ford Focus RS 2.3L and their engines.
37. Bayerische Motoren Werke AG ("BMW") is the OEM of Model Years 1987-1992 BMW M3 E30 2.3L, Model Years 2001-2006 BMW M3 Coupe/Convertible 3.2L AT, Model Years 2007-2009 BMW 335i/ 335xi, Model Years 2008-2013 BMW M3 4.0L, Model Years 2014-2017 Mini Cooper S F56 2.0L, Model Year 2015 BMW M3/M4 3.0L, and Model Years 2015-2017 BMW M3/M4 3.0L and their engines.
38. Fiat Chrysler Automobiles US LLC ("Chrysler") is the OEM of Model Years 2007-2011 Chrysler Jeep Wrangler 3.8L, Model Years 2008-2014 Chrysler Dodge

300C/Challenger/Charger/Mag SRT-8 6.1L/6.4L, Model Years 2009-2016 Chrysler Dodge 300C/Charger/Challenger R/T 5.7L, and Model Years 2015-2017 Chrysler Dodge Challenger Hellcat/SRT-392 6.2L 6.4L and their engines.

39. General Motors LLC ("GM") is the OEM of Model Years 2009-2015 GM Cadillac CTS-V 6.2L, Model Years 2010-2015 GM Chevrolet Camara SS/ZLI 6.2L, Model Years 2016-2018 GM Chevrolet Camara 2.0L, Model Years 2016-2018 GM Chevrolet Camara 3.6L, Model Years 2016-2018 GM Chevrolet Camara SS 6.2L V8, Model Years 1997-2004 GM Chevrolet Corvette 5.7L V8, Model Years 2005-2008 GM Chevrolet Corvette C6 6.0/6.2L, Model Years 2006-2013 GM Chevrolet Corvette Z06 (sic) 7.0L V8, Model Years 2009- 2012 GM Chevrolet Corvette C6 6.2L, Model Years 2012-2013 GM Chevrolet Corvette C6 6.2L V8, Model Years 2014-2018 GM Chevrolet Corvette C7 6.2L, and Model Years 2014-2018 GM Chevrolet Corvette C7/Z06 6.2L and their engines.
40. Mazda Motor Corporation ("Mazda") is the OEM of Model Years 1990-1993 Mazda Miata Spec NA 1.6L, Model Years 1994-1997 Mazda Miata Spec NA I.SL, Model Years 1999-2005 Mazda Miata Spec NB 1.8L, and Model Years 2016-2017 Mazda Miata MX-5 2.0L and their engines.
41. Nissan Motor Company, Limited ("Nissan") is the OEM of Model Years 2009-2015 Nissan GT-R 3.8L and their engines.
42. Porsche AG ("Porsche") is the OEM of Model Years 2005-2008 Porsche Cayman/Cayman S/Boxster S 3.4L, Model Years 2007-2009 Porsche 997 TT 3.6L AT/MT RWD 2DR, Model Years 2009-2012 Porsche Cayman/Cayman S/Boxster/Boxster S/Spyder 2.9L/3.4L, and Model Year 2013 Porsche 991/911S/911 4S 3.8L and their engines.
43. Fuji Heavy Industries ("Subaru") is the OEM of Model Years 2013-2017 Subaru BRZ

2.0L and Model Years 2015-2017 Subaru Impreza WRX 2.0L Turbo and their engines.

44. Toyota Motor Corporation ("Toyota") is the OEM of Model Years 2008-2014 Toyota Lexus IS F 5.0L, Model Years 2015-2017 Toyota Lexus RC F 5.0L, and Model Years 2013-2016 Toyota Scion FR-S 2.0L and their engines.
45. Volkswagen Group of America, Inc. ("Volkswagen") is the OEM of Model Years 2015-2017 Volkswagen Audi S3 2.0T, Model Years 2012-2013 Volkswagen Golf R 2.0L Turbo, and Model Years 2015-2017 Volkswagen GTI 2015-2017 2.0L Turbo and their engines.
46. The vehicles and their engines identified in Paragraphs 36-45, above, have emission-related elements of design in compliance with Title II of the CAA and installed in conformance with the relevant EPA-issued COC. The emissions-related elements of design include one or more catalytic converters.

*The Type of Defeat Device at Issue*

47. Third-party manufacturers and distributors, including Respondent, manufacture, sell, and/or offer to sell products that are designed to enhance a motor vehicle's performance by altering, bypassing, replacing or disabling the motor vehicle's OEM-installed emission-related elements of design. Some of these are hardware products that physically interfere with or remove emission-related elements of design and are generally known as defeat devices.
48. Some hardware products or defeat devices physically alter and/or remove all or part of a motor vehicle's catalytic converter and associated oxygen sensors installed by the OEM in conformance with the EPA-issued COC. These hardware products or defeat devices are often referred to as "straight pipes" or "race pipes" (hereinafter "Exhaust System Defeat

Devices").

49. On November 8, 2017, EPA sent Respondent a request for information pursuant to section 208(a) of the CAA, 42 U.S.C. § 7542(a). Borla responded to this request on January 31, 2018. However, Respondent's response was seriously inadequate. Therefore, EPA sent an additional information request on August 16, 2018. Borla responded to this second information request on October 29, 2018.
50. Borla's October 29, 2018 response to EPA's information request included, among other things, an Excel spreadsheet. The spreadsheet included a column entitled "Function" that provided a response to request 2.b. In that request, EPA asked for the following information: "Describe the function of the component in an exhaust system and, based upon the component's design, explain how it could enable the customer or end-user to bypass, defeat, or otherwise render inoperative an Emission Related Part." The relevant portions of the Excel spreadsheet provided by Borla is Attachment A to this Amended Complaint.
51. The descriptions set forth by Borla in the Function column of Appendix A show that all of the components therein components could be used to bypass, defeat, or otherwise render inoperative one or more of the of catalytic converters installed by the OEM in a motor vehicle of the make and model identified in Appendix A.
52. Because installation of the exhaust system components described in Paragraph 51, above, would bypass, defeat, or otherwise render inoperative one or more of the catalytic converters as installed by the OEM as an emission-related elements of design for the motor vehicles identified in Appendix A as well as Paragraphs 36-45, all of the products at issue in this matter that Respondent has manufactured and/or sold and/or offered for sale

are Exhaust System Defeat Devices.

53. Respondent has previously sold and offered for sale the Exhaust System Defeat Devices identified in Appendix A over the internet through its website, <https://borla.com>.
54. On February 19, 2019, EPA issued a Notice of Violation ("NOV") to Borla alleging that Borla committed 6,337 violations of section 203(a)(3)(B) of the CAA, from January 1, 2014, through August 16, 2018, by manufacturing and selling exhaust component "for motor vehicles and engines that bypass, defeat, or render inoperative elements of design of those engines that were installed by the original equipment manufacturer in order to comply with the CAA emission standards."

**COUNT ONE**

*Violation for Manufacture and/or Sale and/or Offer for Sale of  
Exhaust System Defeat Devices*

55. The preceding Paragraphs are incorporated by reference.
56. Between January 15, 2015 and September 26, 2018, Respondent manufactured, sold, and offered for sale at least 5,338 Exhaust System Defeat Devices including, but not limited to, those products identified in Appendix A to this Second Amended Complaint.
57. The Exhaust System Defeat Devices Respondent manufactured, sold, and offered to sell were designed by Respondent for use in "motor vehicles" as that term is defined by the Act, 42 U.S.C. § 7550(2), and regulations promulgated thereunder at 40 C.F.R. § 85.1703.
58. The Exhaust System Defeat Devices that Respondent manufactured and/or sold and/or offered for sale are intended for use with the motor vehicles or motor vehicle engines identified in Paragraphs 36-45 of this Second Amended Complaint.
59. A principal effect of each Exhaust System Defeat Device that Respondent manufactured and/or sold and/or offered for sale as identified in Appendix A of this Second Amended

Complaint is to bypass, defeat, or render inoperative a vehicle's catalytic converter.

60. Catalytic converters are "device[s] or element of design[s] installed on or in a motor vehicle or motor vehicle engine in compliance with [CAA] regulations" within the meaning of section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B).
61. Respondent knew or should have known that the Exhaust System Defeat Devices were being offered for sale or installed for such use or put to such use as described in Paragraphs 58-60 of this Second Amended Complaint.
62. Respondent's manufacture and/or sale and/or offering for sale of each Exhaust System Defeat Device constitutes a separate violation of section 203(a)(3)(B) of the CAA, 42 U.S.C. § 7522(a)(3)(B). 42 U.S.C. § 7524(a).
63. Complainant seeks an administrative penalty to be assessed against Respondent for approximately 5,338 violations of section 203(a)(3)(B) of the CAA alleged in Count One that occurred between January 15, 2015 and September 26, 2018.
64. Complainant makes no specific penalty demand in this Second Amended Complaint, as authorized by 40 C.F.R. § 22.14(a)(4)(ii).
65. Respondent is subject to a civil penalty of up to \$3,750 for each violation that occurred on or before November 2, 2015, and up to \$4,876 for each violation that occurred after November 2, 2015, where penalties are assessed on or after December 23, 2020. CAA § 205(a), 42 U.S.C. § 7524(a); 40 C.F.R. § 19.4; Civil Monetary Penalty Inflation Adjustment Rule, 85 Fed. Reg. 83818, 83821 (December 23, 2020).
66. Complainant reserves its right to seek the maximum civil penalty authorized by the CAA for each violation.
67. In determining the amount of the civil penalty in this matter, the CAA requires that the

EPA take into account certain penalty factors, namely "the gravity of the violation, the economic benefit or savings (if any) resulting from the violation, the size of Respondent's business, Respondent's history of compliance with this subchapter, action taken to remedy the violation, the effect of the penalty on Respondent's ability to continue in business, and such other matters as justice may require." CAA § 205(c)(2), 42 U.S.C. § 7524(c)(2).

68. Where applicable, Complainant proposes to account for the CAA's penalty factors by using the EPA's Clean Air Act Title II Vehicle & Engine Civil Penalty Policy (2021) ("Penalty Policy"), available at <https://www.epa.gov/sites/production/files/2021-01/documents/caatitleiivehicleenginepenaltypolicy011821.pdf> (last visited on February 16, 2021). This Penalty Policy calculates civil penalties based on the number of violative products, the size category of affected vehicles and engines, the egregiousness of the violations, remedial action, and other legal and equitable factors.

#### **Notice of Opportunity to Request a Hearing**

To contest any material fact or conclusions of law alleged in this Second Amended Complaint, Respondent must file a written answer (Answer) within thirty (30) days of service of this Second Amended Complaint. The Answer should comply with the requirements of 40 C.F.R. § 22.15. The Answer should clearly and directly admit, deny, or explain each of the factual allegations contained in this Amended Complaint of which Respondent has any knowledge. Where Respondent has no knowledge of a particular factual allegation, the Answer should so state. The Answer should contain: (1) the circumstances or arguments which are alleged to constitute the grounds of any defense; (2) the facts which Respondent disputes; (3) the basis for opposing a proposed relief; and (4) a statement of whether a hearing is requested. All material facts not denied in the Answer will be considered to be admitted.

If Respondent fails to file a written Answer within thirty (30) days of receipt of this Second Amended Complaint, such failure shall constitute an admission by such Respondent of all facts newly alleged in this Second Amended Complaint and a waiver by such Respondent of the right to a hearing. Failure to Answer may result in the filing of a Motion for Default Order and the possible issuance of a Default Order imposing penalties against Respondent without further proceedings.

Any hearing requested and granted will be conducted in accordance with the Consolidated Rules.

Pursuant to 40 C.F.R. § 22.5(6)(2) Complainant has previously filed a consent to receive service of all filings by Respondent via email with the documents filed being in a pdf format. Following the Regional Judicial Officer's Standing Order, dated May 14, 2020, Respondent's Answer should be sent to the Headquarters Hearing Clerk using the OALJ Electronic Filing System to:

Mary Angeles, Headquarters Hearing Clerk  
United States Environmental Protection Agency  
Office of Administrative Law Judges  
Ronald Reagan Building, Room M1200  
1300 Pennsylvania Avenue, NW  
Washington, DC 20004

In addition, a copy of Respondent's Answer must be served on the attorneys assigned to represent EPA in this matter, at the email addresses below their mailing addresses:

Mark Palermo, Attorney-Advisor  
U.S. Environmental Protection Agency  
Office of Civil Enforcement  
[Palermo.Mark@epa.gov](mailto:Palermo.Mark@epa.gov)

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Respectfully Submitted,

**AMY MILLER-  
BOWEN**

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\_\_\_\_\_  
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# Appendix A

PART NUMBER	IDENTIFYING NAME/DESCRIPTION	VEHICLE APPLICATION	FUNCTION
251010	TURBO UPGRADE KIT	FORD MUST 2015-2016 2.3L ECOBOOST	Upgrades Turbo system for added performance. Replaces downpipe and catalytic converter.
60562	DOWNPIPE W/O CAT.	AUDI S3 2015-2017 2.0T	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60506	"X" PIPE	BMW M3 2008-2013 4.0L	Replaces X-pipe for added performance. Does not include catalytic converters. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60557	FRONT PIPE	BMW M3/M4 2015-2017 3.0L	Replaces front pipes for increased performance and sound. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
60563	DOWNPIPE	BMW M3/M4 2015 3.0L	Connects the turbocharger to the rest of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include a catalytic converter.
140364	CAT-BACK	CADILLAC CTS-V 2009-2011 6.2L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
12662	CAT-BACK	CADILLAC CTS-V COUPE 2011-2015 6.2L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
60623	DOWNPIPE	CHEVROLET CAMARO 2016-2018 2.0	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60611	"X" PIPE	CHEVROLET CAMARO 2016-2018 3.6L	Replaces X-pipe for added performance. Does not include catalytic converters. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17249	LONG TUBE HEADER	CHEVROLET CAMARO SS/ZL1 2010 -2015 6.2L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17293	LONG TUBE HEADER	CHEVROLET CAMARO SS 2016-2018 6.2L V8	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60606	"X" PIPE	CHEVROLET CAMARO SS 2016-2018 6.2L V8	The 60606 is used to connect Borla Axle-Back systems to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60609	"X" PIPE	CHEVROLET CAMARO SS 2016-2018 6.2L V8	The 60609 is used to connect Borla Axle-Back systems to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.

60626	ADAPTERS	CHEVROLET CAMARO SS 2016-2018 6.2L	Depending on the configuration of the individual vehicle these adapters could be used to adapt a 3" exhaust system for installation for added performance on highly modified vehicles. Cannot be used with original exhaust. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17259	LONG TUBE HEADER	CHEVROLET CORV 1997-2004 5.7L V8	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17260	LONG TUBE HEADER	CHEVROLET CORV C6 2005-2008 6.0/6.2L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17276	LONG TUBE HEADER	CHEVROLET CORV C6 2009-2012 6.2L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60533	"X" PIPE	CHEVROLET CORV C6 2012-2013 6.2L V8	Replaces X-pipe for added performance. Does not include catalytic converters. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17261	LONG TUBE HEADER	CHEVROLET CORV Z06 2006-2013 7.0L V8	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
12669	CAT-BACK	CHEVROLET CORV C7/Z06 2014-2018 6.2L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
60547	"X" PIPE	CHEVROLET CORV C7 2014-2018 6.2L	Replaces X-pipe for added performance. Does not include catalytic converters. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17250	LONG TUBE HEADER	CHRYSLER/DODGE 300C/CHAL/CHAR/MAG 2008-2014 SRT-8 6.1L/6.4L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17256	LONG TUBE HEADER	CHRYSLER/DODGE 300C/CHAR R/T 2009-2016 CHAL R/T '09-'16 5.7L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17292	LONG TUBE HEADER	CHRYSLER/DODGE CHAL HELLCAT/SRT-392 2015-2017 6.2L 6.4L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60629	DOWNPIPE	FORD F-150 2011-2014 3.5L ECOBOOST	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.

60627	DOWNPIPE	FORD F-150 2015-2016 3.5L ECOBOOST	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17286	LONG TUBE HEADER	FORD F-150 RAPTOR 2011-2014 6.2L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
12657	HEADER/MUFFLER	FORD GT 2005-2006 5.4L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17253	LONG TUBE HEADER	FORD GT 2005-2006 5.4L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60559	DOWNPIPE	FORD MUST 2015-2017 2.3L TURBO	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17237	LONG TUBE HEADER	FORD MUST GT 2005-2010 4.6L V8	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17263	LONG TUBE HEADER	FORD MUST GT 2011-2014 5.0L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17290	LONG TUBE HEADER	FORD MUST GT 2015-2017 5.0L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17272	LONG TUBE HEADER	FORD MUST 2011-2014 3.7L V6	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
17251	LONG TUBE HEADER	JEEP WRAN 2007-2011 3.8L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
12656	CAT-BACK	LEXUS IS F 2008-2014 5.0L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.

12671	CAT-BACK	LEXUS RC F 2015-2017 5.0L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
60594	MID PIPE	MAZDA MIATA MX-5 2016-2017 2.0L	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60565	MID PIPE	MINI COOPER S F56 2014-2017 2.0L	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. If the original exhaust system is still in place, has not been modified and retains the original secondary catalytic converter, installation of this part can enable the end user to remove or replace the original secondary catalytic converter.
12658	CAT-BACK	NISSAN GT-R 2009-2015 3.8L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
60515	DOWNPIPE	NISSAN GT-R 2009-2015 3.8L	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60516	MID PIPE	NISSAN GT-R 2009-2015 3.8L	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. If the original exhaust system is still in place, has not been modified and retains the original secondary catalytic converter, installation of this part can enable the end user to remove or replace the original secondary catalytic converter.
12653	CAT-BACK	PORSCHE CAYMAN/CAYMAN S/BOXSTER S 2005-2008 3.4L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
12654	CAT-BACK	PORSCHE CAYMAN/CAYMAN S/BOXSTER S 2005-2008 3.4L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
12659	CAT-BACK	PORSCHE CAYMAN/CAYMAN S/BOXSTER/BOXSTER S/ SPYDER 2009-2012 2.9L/3.4L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
12663	CAT-BACK	PORSCHE CAYMAN/CAYMAN S/BOXSTER SPYDER 2009-2012 2.9L/3.4L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.
12651	CAT-BACK	PORSCHE 997 TT '07-'09 3.6L AT/MT RWD 2DR	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters. Does not include secondary catalytic converters.

17288	LONG TUBE HEADER	PORSCHE 991 911S/ 911 4S 2013 3.8L	Replaces exhaust manifolds and connecting pipes to the exhaust system with more efficient pipes for added performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60541	MID PIPE	SCION/SUBARU FR-S 2013-2016/BRZ 2013-2017 2.0L	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60555	DOWNPIPE	SUBARU IMP WRX 2015-2017 2.0L TURBO	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60553	DOWNPIPE	VW GTI 2015-2017 2.0L TURBO	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
12667	MANIFOLD-BACK	MIATA SPEC NB '99-'05 1.8L	Replaces exhaust system from behind the primary catalytic converters to the tailpipe tips for increased performance. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60550	ADAPTERS	CHEVROLET CORVETTE '14-'18 6.2L	Depending on the configuration of the vehicle these can be used to adapt Long Tube headers to exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters
60503	MID PIPE	BMW 335i/ 335xi 07-09	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60631	DOWNPIPE	Ford FOCUS RS '16-'18 2.3L	Connects the turbocharger to the rest of the exhaust for the purpose of maximizing engine efficiency. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60642	MID PIPE	BMW M3 E30 87-92 2.3L	Depending on vehicle configuration these can be used to connect an Axle-Back system to the front portion of the exhaust system. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.
60663	FRONT PIPE	Chevrolet CAMARO SS '16-'18 6.2L	Connects the X-pipe to the front of the exhaust system without cutting. Only if the original exhaust system is still in place, has not been modified, and retains the original catalytic converters, an end-user could decide to install this part to remove or replace the original catalytic converters.

**CERTIFICATE OF SERVICE**

I certify that the foregoing Second Amended Complaint and Notice of Opportunity for Hearing in the Matter of Borla Performance Industries, Inc., Docket No. CAA-09-2020-0044, was filed with the Headquarters Hearing Clerk via the OALJ E-Filing System and that a true and correct copy of the Second Amended Complaint was sent via email to:

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March 12, 2021  
Date

**ALLAN  
ZABEL**

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Allan Zabel  
Office of Regional Counsel  
U.S. Environmental Protection Agency, Region IX