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Annual Environmental Report (AER)

2024

Company Name: SSE Generation Ireland Ltd.

Licence Number: PO566-02

Address: Tawnaghmore Generating Station, Killala, Co. Mayo.

Class of Activity[1]:Class 2, Energy.

[1] See Appendix I

Purpose of this Report

One of the functions of the Environmental Protection Agency (EPA) is to licence and regulate the activities[2] of large scale industrial (e.g. chemical, food processors, power plants) and waste facilities. Submitting an Annual Environmental Report (AER) is a requirement of all EPA licences.
An AER is a public document. To this end, this format has been developed for industrial and waste licence holders (other than the intensive agriculture sector) to use as a template. This is to assist any member of the public to interpret and understand the environmental performance of the licensed facility.
The AER is a **summary** of environmental information for a given year. It includes:

- Details of the licence holder's environmental goals achieved, goals to maintain compliance and/or improve their environmental performance;
- Answers to questions regarding their facility's activities;
- Tables of results from monitoring emissions such as air, water, noise, and odour; and
- Details of waste generated, accepted and treated.

An AER does **not** provide detailed technical data. Such information is available in three ways:

1) Contacting the licence holder directly. The Contact Us section of this template enables the licence holder to provide details of where a member of the public can obtain further information on topics reported in this document.
2) Some documents[3] are available on the EPA website via the licence details page for each individual licence. This can be found by browsing either the http://www.epa.ie/licensing/ or http://www.epa.ie/enforcement/ pages of the EPA website.

[2] See Appendix I

[3] This includes EPA site inspection and compliance monitoring reports, licence holders' self-monitoring reports, AERs and special reports

3) All formal enforcement correspondence exchanged between the EPA and a licence holder during the regulatory process is available for public viewing by appointment at any EPA Office.

If you have a question or query about an AER or an individual EPA licensed facility see the EPA's website or contact the relevant EPA office. See http://www.epa.ie/about/contactus/ for contact details.

Contents

Glossary

Abatement Equipment	Technology used to reduce pollution
AER	Annual Environmental Report.
CRAMP	Closure, Restoration and Aftercare Management Plan.
ELRA	Environmental Liability Risk Assessment.
Emission Limit Value	Limits set for specified emissions, typically outlined in Schedule B of an EPA licence.
EMS	Environmental Management System.
Environmental Goal	An objective or target set by a licensee as part of an environmental management system (EMS).
Environmental Pollutant	Substance or material that due to its quantity and/or nature has a negative impact on the environment.
Facility	Any site or premises that holds an EPA industrial or waste licence.
FP	Financial Provision.
GJ	Giga joules, an international unit of energy measurement.
Groundwater	All water which is below the surface of the ground in the saturation zone and in direct contact with the ground or subsoil.
Incident	As defined by an EPA industrial or waste licence.

Inert Waste	Is waste that will not undergo physical, chemical or biological change thereby, is unlikely to cause environmental pollution or harm human health.
List of Wastes (LoW)	A list of wastes drawn up by the European Commission and published as Commission Decision 2014/955/EU.
Noise Sensitive Location	Any dwelling house, hotel or hostel, health building, educational establishment, place of worship or entertainment, or any other installation or area of high amenity which for its proper enjoyment requires the absence of noise at nuisance levels.
Non-Renewable Resource	A resource of economic value that cannot be replaced at the same rate it is being consumed e.g. coal, peat, oil and natural gas.
Oil Separator	Separator system for light liquids (e.g. oil and petrol).
PRTR	Pollutant Release and Transfer Register.
Renewable Resource	Wind, solar, aerothermal, geothermal, hydrothermal and ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogases.
Sanitary Waste	Waste water from toilet, washroom and canteen facilities.
Storm Water	Rain water run-off from roof and non-process areas.

Surface Water	Lakes, rivers, streams, estuaries and coastal waters.
Trigger Level	A value set for a specific parameter, the achievement or exceedance of which requires certain actions to be taken by the licence holder.
Volatile Organic Compounds	Gases produced from solids or liquids that evaporate readily in ambient conditions.
Waste	Any substance or object which the holder discards or intends or is required to discard.

Disclaimer
These are **not** legal definitions. Legal definitions can be found in the corresponding legislation.

Declaration

I, Caroline O'Connell, Environmental Co-Ordinator, confirm that by ticking the box below, all information in this report is truthful and accurate to the best of my knowledge and belief.

In addition, I confirm that all monitoring and performance reporting required by our EPA licence and summarised herein is available for inspection by the EPA.

Tick here [X]

1) Introduction

See below a brief description of our facility and a summary of our environmental performance this year.

Tawnaghmore Generating Station generates electricity using gasoil as a fuel. The plant has a total generating capacity of 104 MW. There are two electricity generating units, each unit comprises two combustion turbines driving a common generator and has a rated electrical output of 52 MW. Each unit has two exhaust stacks, one for each combustion turbine.

The fuel used is low sulphur gasoil to minimise SOx and CO emissions and water injection abatement is used to reduce NOx emissions. This involves the injection of demineralised water from the water treatment plant into the combustion chamber. The plant is used as a "peaking" plant to supplement the base load electricity supply of the national grid. Fuel consumption will depend on the actual number of run hours during the period of deployment. The operating hours have increased from 96 hours in 2023 to 290 in 2024. The MWhours generated onsite was 2,406 in 2023 and this has also increased to 10,819 in 2024. This has led to an increase in emissions from the site from last years reported emissions.

With regards to compliance with the sites licence, there was no non-compliances recorded onsite. There were also no environmental incidents during 2024.

Contact Us

If you have any questions or would like further information on any aspect of this report, please contact us directly.
See below details:

Ms Caroline O'Connell, Environmental Co-Ordinator
SSE Generation Ireland Ltd., Tarbert Generating Station,
Tarbert, Co Kerry, V31 YX52

2) How we Manage our Facility

Explanation
To ensure our facility's activities do not cause environmental pollution we are required to have detailed documentation systems in place to help us manage and track our environmental performance. These systems are referred to as Environmental Management Systems (EMS). We review our EMS every year and set up-to-date **environmental goals** to continually improve our environmental performance.

The information below sets out the environmental goals for our facility to help us prevent environmental pollution and reduce our impact on the environment. Target dates for completing each goal and progress towards achieving the goal are outlined in Table 1.

Table 1 Environmental Goals

Environmental Goal	Target Date	Progress
Waste Targets (based on SSE group waste contracts): -95% waste diverted from landfill -55% waste recycled	31/03/2025	Achieved. Tracking and monitoring waste data towards targets
Update SMS to reflect Technical Amendments received and train operators/staff as required	31/10/2024	Completed.
Achieve no environmental licence breaches	31/03/2025	Complete
Maintain the water injection abatement malfunctions incidents the same level as 2023/2024 Target: 0 incident at Tawnaghmore	31/03/2025	Achieved.
Submit technical amendment for Tawnaghmore WTP emissions to sewer to allow faster turnaround on effluent discharges.	31/12/2024	Not complete – options to be determined and progressed.

Environmental Goal	Target Date	Progress
Biodiversity Strategy: Operational Sites Project Phase 3 - prioritise and commence implementation of improvement opportunities to work towards biodiversity gain identified in 2022/23 Biodiversity Net Gain Reports.	31/03/2025	On hold. Potential future development to occur onsite. Biodiversity improvements on hold until the scale of development is defined.

Add rows as necessary

Comment

3) Energy & Water

Energy

Explanation
Fossil fuels such as coal, gas and oil are non-renewable resources. As a result, our EPA licence requires that we measure our energy use and set targets to improve the energy efficiency of our activities and reduce our overall use, where possible. Where we have the means and technology on-site to generate energy, this is also captured in this report.

The information below summarises the energy used this year compared to the previous year and includes renewable and non-renewable energy types.

Table 2 Energy Used

Energy Used (GJ)	Quantity	% Increase/ decrease on previous year
Electricity	-	N/A
Heavy Fuel Oil	-	N/A
Light Fuel Oil	122,085 (GJ)	331% increase
Natural Gas	-	N/A
Coal / Solid Fuel	-	N/A
Peat	-	N/A
Renewable Biomass	-	N/A
Renewable Energy Generated On-site	-	N/A
Total Energy Used	**122,085 (GJ)**	**331% increase**

Comment

The information below summarises the energy we generated on our site this year with specific focus on renewable energy generation.

Table 3 Energy Generated

Energy Generated (GJ)	**Quantity**	**% Increase/ decrease on previous year**
Renewable Energy	-	N/A
Total Energy Generated	38,948 (GJ)	350% increase

Comment

Energy generated has been measured at 10,819 MWh and is converted to GJ (X 3.6) to accommodate Table 3 above.

Water

Explanation
Water is a natural resource and we are required by our EPA licence to identify ways to reduce our use where possible. Water used in industry can be extracted from groundwater, rivers and lakes (surface water), taken from public water supplies (Irish Water), recycled from the facility's processes or harvested from rainwater.

The information below summarises and compares the quantity of water used this year compared to the previous year.

Table 4 Water Used

Source of Water Used	**Quantity (m^3/year)**	**% Increase/ decrease on previous year**
Groundwater	N/A	N/A
Surface Water	N/A	N/A
Public Supply	3,199	108% increase
Recycled Water	N/A	N/A
Rainwater	N/A	N/A
Total Water Used	3,199	108% increase

Comment

Mains/public water is taken from the local authority/Irish Water mains supply system.

4) Environmental Complaints

Explanation
Our EPA licence requires that activities do not cause environmental nuisance such as odour, dust or noise. Our licence also requires that we have procedures in place to record, investigate and respond to environmental complaints if or when they arise.
We have an environmental complaints procedure in place where you can contact us[4] directly. You can also contact the EPA[5] if you wish to make an environmental complaint, confidentially or not.

See the information below for a summary of **all** the environmental complaints relating to our activities made directly to us and to the EPA this year.

Table 5 Summary of All Environmental Complaints Received

Type of Complaint	Number of Complaints Received	Number Closed
Odour / Smells	0	N/A
Noise	0	N/A
Dust	0	N/A
Water Quality	0	N/A
Air Quality	0	N/A
Waste	0	N/A
Litter	0	N/A
Vermin/Flies/Birds	0	N/A
Soil Contamination	0	N/A
Vibration	0	N/A
Other	0	N/A

[4] See Section 1, Introduction – Contact Us

[5] If you wish to contact the EPA to make an environmental complaint about an EPA licenced facility, please go to https://lema.epa.ie/complaints

Comment

There were no complaints received on the Tawnaghmore site in 2024.

5) Environmental Incidents

Explanation
It is our responsibility as an EPA licensed facility to ensure we have systems in place to prevent incidents that have the potential to cause environmental pollution. If an incident occurs, we are required to report it to the EPA, investigate the cause and fix the problem.
The EPA classify environmental incidents into 5 categories based on the potential impact on the environment:

- Minor
- Limited
- Serious
- Very Serious
- Catastrophic

See Table 6 for the number of the environmental incidents we reported to the EPA this year.

Table 6 Number of Environmental Incidents

Incident Category	Minor	Limited	Serious	Very Serious	Catastrophic
Abatement Equipment Offline					
Breach of Ambient ELV					
Breach of Emission Limit					
Explosion					
Fire					
Monitoring Equipment Failure					
Odour					
Spillage					
Breach of trigger Level					
Uncontrolled Release					

Incident Category	Minor	Limited	Serious	Very Serious	Catastrophic
Other					

Comment

There was no environmental incident in 2024.

6) Our Environmental Emissions

Explanation
We are required to ensure the emissions from our activities do not cause environmental pollution.
We are required to monitor any of the following emissions that we make:

- Storm water
- Waste water
- Air
- Groundwater
- Noise

We regularly test any such emissions for specific pollutants and materials to ensure they do not contain levels of pollution that exceed emission limit values (ELVs) or cause environmental pollution. If monitoring of an emission indicates an ELV is exceeded, we are required to report this to the EPA[6].

The next sub-sections of this report summarise our compliance with any ELVs set in our EPA licence. Some emissions monitored do not have specific ELVs, but we still carry out monitoring and report all incidents that may give rise to environmental pollution.

[6] See section 5, Incidents

Storm Water

Explanation
Storm water is rain water run-off from roof and non-process areas of a facility, e.g. carparks, and generally shall not contain any pollution.
Storm water is usually released into a local water body after a basic form of treatment. Our EPA licence requires that we manage storm water to ensure no polluting substances or materials are released into the environment.

The information below summarises how the storm water from our facility is treated, where it is released and the results of monitoring this year.

1. **Storm water from our facility is managed prior to release by;**

Stormwater runoff is collected through a series of drainage networks. All stormwater runoff with the potential to become contaminated e.g. fuel oil tanks, offloading bays, transformer bays, etc. pass through oil interceptors. These interceptors retain any hydrocarbons present in the stormwater.

All storm water from the site passes through emission point S2 before being piped to Killala Bay.

2. **Storm water from our facility is released into the following water bodies:**

Storm water is released via a pipeline to Killala Bay.

Table 7 Summary of Storm Water Monitoring

Parameter measured	No. of Samples	% Compliant[7]	Comment
COD	9	100%	None
pH	9	100%	None
Conductivity	9	100%	None
Mineral oil	9	100%	None
Total petroleum hydrocarbons	9	100%	None

Add rows as necessary

Comment

Trigger levels for surface water monitoring point (S2) was agreed with the EPA in 2016. The exceedance of a trigger level provides for early detection of likely contamination problems. It allows for early intervention by the licensee to minimise or prevent escalating contamination issues.

No exceedances of agreed action trigger levels took place in 2024. There was issues with sample collection for some months.

[7] % compliant = [(number of samples compliant) / (number of samples taken)] x 100. Compliance could refer to emission limit values or trigger levels. The EPA commonly use trigger levels on stormwater discharges.

Waste Water

Explanation
There are two types of waste water that can be produced:

- Process waste water produced from the activities and;
- Sanitary waste water from toilets, washrooms and canteens.

Our EPA licence requires us to manage our waste water on or off-site and ensure that it does not cause environmental pollution when discharged into the environment.

The information below summarises how we treat the waste water produced from our activities, where it is released and the results of monitoring this year.

1. **Waste water produced by our activities is treated as follows before discharge to a receiving waterbody**;

Process wastewater from the water treatment plant onsite contains dissolved salts removed from the potable water. This wastewater stream is neutralised to attain a pH in the range of 6.0 to 9.0 in a neutralisation tank prior to discharge. This effluent is discharged via sample point S1 to Killala Bay.

The wastewater is monitored continuously for pH and flow when discharging and these parameters are recorded and controlled to ensure compliance with the IEL. In addition, prior to discharge, a grab sample of the effluent is also taken and analysed for Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), Mineral Oil and Total Dissolved Solids (TDS) to ensure compliance with IEL mass emission limit values.

2. **Treated waste water from our facility is released into the following water bodies:**

Treated waste water is released via a pipeline to Killala Bay.

Table 8 Summary of Waste Water Monitoring

Parameter measured	No. of Samples	% Compliant	Comment
BOD	3	100%	None
COD	3	100%	None
Mineral Oil	3	N/A	No limit value
Total Dissolved Solids	3	100%	None
pH	3	100%	None
Flow	3	100%	None

Add rows as necessary.

Comment

Air

Explanation
Generally, three types of air emissions are monitored from industry in Ireland: gases, dust (particulates) and odour. Our EPA licence requires us to ensure that any air emissions from our activities do not cause air pollution or create an odour nuisance.

The information below details the number of air emission points we monitor, the results from testing the air emissions and any odour assessments carried out by us and the EPA this year.

1. **We monitor air emissions from the following number of emission points at our facility.**

Air emissions are monitored at emission points A-1, A-2, A-3 and A-4. Under the Industrial Emission Directive (IED) continuous air monitoring is not required at each of these emission points. This was approved by the EPA in 2016 and annual air monitoring at these emissions points was agreed to demonstrate compliance.

However, in accordance with the requirements of the Best available techniques (BAT) conclusions, for large combustion plants; periodic air monitoring is now required to be completed biannually. However, Technical Amendment D, Schedule B1 table note 2 states that the monitoring frequency does not apply where plant operation would be for the sole purpose of performing and emission measurement.

Air monitoring was completed in May 2024 (sole purpose plant operation) and December 2024 (plant operation). The monitoring of the full suite of air parameters was not possible in December 2024 due to equipment and resource issues. Air monitoring reports will be submitted separately on Eden.

Table 9 Summary of Air Emissions Monitoring
(Summary of average emissions - continuous monitoring)

Parameter measured	No. of Samples	% Compliant	Comment
Nitrogen oxides (NOx)	8	100%	Compliance at all emission points A-1, A-2, A-3 and A-4.
Carbon Monoxide (CO)	8	100%	
Sulphur Dioxide (SO_2)	8	100%	
Dust	4	100%	

Add rows as necessary

Comment

Table 10 Summary of Odour Assessments Carried Out

Assessment Conducted By	No. of Odour Assessments	% Compliant[8]	Comment
Licence Holder	N/A	N/A	N/A
EPA	N/A	N/A	N/A

Add rows where necessary

Comment

Not applicable at Tawnaghmore.

[8] A compliant odour assessment is based on EPA Odour Impact Assessment Guidance available at http://www.epa.ie/pubs/advice/air/emissions/ag5-odourassessment.html

Fugitive Solvent Emissions

Are you are required to monitor fugitive solvent air emissions from your facility?

Yes [ ] No [X]

Explanation
The use of solvents is regulated under Irish and European Union (EU) Regulations[9]. Solvents are chemicals that, by their nature, are volatile (evaporate readily under ambient conditions). Solvents can be found in many inks, glues and cleaning agents. Due to the volatility of solvents some emissions may be released into the atmosphere during our activities before being captured in our air treatment system. This type of emission is called a **fugitive solvent emission**.

The information below summarises the quantity of solvents used this year, the percentage of fugitive solvent emissions (% of total quantity used) and whether the percentage complied with the targets set in the EU Regulations.

Table 11 Summary of Fugitive Solvent Emissions

Quantity of Solvents Used (Kg)	% Fugitive Solvent Emissions	Compliant
N/A	N/A	N/A

Comment

Not applicable at Tawnaghmore.

[9] See Annex VII of the Industrial Emissions Directive
https://ec.europa.eu/environment/industry/stationary/ied/legislation.htm

Groundwater

Explanation
Groundwater is an important and sensitive resource in Ireland. Our EPA licence requires that we monitor groundwater to ensure our activities do not cause groundwater pollution.
Understanding how groundwater flows through soil and rock layers and eventually into surface and coastal waters is a complex science. Sometimes groundwater pollution that occurred in the past can take years and even decades to disappear. Therefore, it is important that experts help us monitor and interpret results from groundwater monitoring and testing.

The information below is a basic summary of the condition of the groundwater this year.

1. **Do you have a groundwater monitoring programme in place?**

Yes [ ] No [X]

2. **Have the groundwater monitoring results over the last 5 years indicated the presence of groundwater pollution?**

Yes [ ] No [ ]

Table 12 List of Groundwater Pollutants Identified

Pollutants

Add rows as necessary

3. Give details of the investigations and subsequent actions taken, where applicable, to manage the groundwater pollution.

Comment

Groundwater monitoring is not required as agreed with the EPA in letter of 20-Oct-2010 (EPA Ref: P0566-02/(10)GEN07)

Noise

Explanation
Our EPA licence requires that we monitor noise emissions from our facility. Noise monitoring can be conducted at the boundary of our facility and/or at locations beyond the boundary referred to as "noise sensitive locations". Noise monitoring requires the use of special noise monitoring equipment. Our EPA licence requires that noise produced by our facility shall not exceed the noise limit values and/or give rise to nuisance.

The information below gives a summary of when and where we conducted noise monitoring this year and if results complied with our EPA licence limits.

1. **We conducted noise monitoring on the following dates this year:**

Annual noise survey is not required as agreed with the EPA in letter of 20-Oct-2010 (EPA Ref: P0566-02/(10)GEN07).

2. **Was the noise monitoring carried out at:**
   - i. **the boundary of our facility,**
   - ii. **noise sensitive locations off-site, or**
   - iii. **both?**

N/A

3. **Were measured noise levels compliant with your EPA licence limits?**

Yes ☐ No ☐

If No, we took the following actions to address the noise level exceedances?

N/A

Comment

Annual noise survey is not required as agreed with the EPA in letter of 20-Oct-2010 (EPA Ref: P0566-02/(10)GEN07).

7) Waste

Waste Generated

Explanation
Our EPA licence requires us to manage the waste we generate in a manner that does not cause environmental pollution.
We manage, store and record hazardous, non-hazardous and inert waste we generate in accordance with our licence. We ensure that this waste is subsequently treated or disposed of in accordance with the relevant waste Regulations.

The information in table 13 is a summary of waste we generated this year and the percentage increase or decrease on the previous year. The percentage recovery is the amount of total waste generated that was reused, recycled or recovered.

Table 13 Waste Generated

Type	Quantity (Tonnes)	% Increase/ decrease on previous year	% Recovery
Hazardous	9.32	50%	12%
Non-Hazardous	36.15	3515%	5%
Inert			
Total Tonnes	45.46	530%	7%

Comment

These has been an increase in the quantity of hazardous waste produced onsite in 2024 compared to 2023.
Non-hazardous waste has also significantly increased but this is due to the collection of water treatment effluent by tankers in December 2024 due to a busy operational period onsite.

Waste Accepted

Did you accept waste onto your facility for storage, treatment, recovery or disposal this year?

Yes [ ] No [X]

Explanation
Our EPA licence requires us to manage the waste we accept in a manner that does not cause environmental pollution.
We manage, store and record all incoming and outgoing hazardous, non-hazardous and inert waste. The waste we accept may be treated, recovered, disposed or stored at our facility depending on our licence requirements.

The information in Table 14 provides a summary of waste we accepted this year and the percentage increase or decrease on the previous year. The percentage recovery is the amount of total waste accepted that was reused, recycled or recovered.

Table 14 Waste Accepted

Type	Quantity (Tonnes)	% Increase/ decrease on previous year	% Recovery
Hazardous	N/A	N/A	N/A
Non-Hazardous	N/A	N/A	N/A
Inert	N/A	N/A	N/A
Total Tonnes	N/A	N/A	N/A

Comment

No wastes have been accepted at Tawnaghmore in 2024.

8) Financial Provision

Explanation
Our EPA licence requires us to assess the risk our activities pose to the environment if we cease our activities or if an incident occurred. If we are identified as a high risk facility[10] by the EPA, we are required to put provision in place such as a financial bond or insurance to cover the cost of restoring our site to a satisfactory condition. This financial provision can then be used to cover the cost of managing the restoration or clean up should such an event occur.

1. Are you required to have an agreed financial provision in place?

Yes [ ] No [X]

2. What year was your Closure, Restoration and Aftercare Management Plan (CRAMP) last agreed by the Agency?

Based on the EPA's risk-based approach, the site is not identified as a high risk facility and therefore; is no longer required to agree costs and financial provision with the EPA.

3. What year was your Environmental Liability Assessment Report (ELRA) agreed by the Agency?

Based on the EPA's risk-based approach, the site is not identified as a high risk facility and therefore; is no longer required to agree costs and financial provision with the EPA.

[10] See Appendix II

4. Has there been any significant changes on your site since the last agreements?

Yes [ ] No [X]

If yes, have you submitted details to the EPA?

Yes [ ] No [ ] N/A [X]

Appendix I

Class of Activity

Industrial and waste facilities are classed into different sectors depending on the nature of their activity and its potential impact on the environment. The EPA Act 1992 as amended, outlines these as follows:

Class 1	Minerals and other materials
Class 2	Energy
Class 3	Metals
Class 4	Mineral fibres and glass
Class 5	Chemicals
Class 6	Intensive Agriculture[11]
Class 7	Food and drink
Class 8	Wood, paper, textiles and leather
Class 9	Fossil fuels
Class 10	Cement, lime and magnesium oxide
Class 11	Waste
Class 12	Surface Coatings
Class 13	Other Activities

[11] This reporting template is not applicable to the **intensive agriculture sector**. Their annual environmental reporting structure is different and can be found at http://www.epa.ie/pubs/advice/aerprtr/aerguid/

Appendix II

High Environmental Risk Categories
If an industrial or waste licence falls into one of these categories it is deemed, by the EPA, as a high environmental risk. As a result, the licence holder is required to have financial provision in place. See section 8, Financial Provision.

1. Landfills
2. Non-Hazardous Waste Transfer Station
3. Incineration and Co-Incineration Waste Facilities
4. Category A – Extractive Waste Facilities
5. Upper and Lower Tier Seveso Facilities
6. Hazardous Waste Transfer Stations
7. High Risk Contaminated Land
8. Exceptional Circumstances

NOTE:
This list is subject to change.

See the link below for further information.
http://www.epa.ie/pubs/advice/licensee/fp/epaapproachtoenvironmentalliabilitiesandfinancialprovision.html