

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

COBB TUNING PRODUCTS, LLC,

Defendant.

Civil Action No. 1:24-cv-01091

**CONSENT DECREE**

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WHEREAS, concurrently with the lodging of this Consent Decree, Plaintiff United States of America, on behalf of the United States Environmental Protection Agency (EPA), and by authority of the Attorney General, has filed a Complaint against COBB Tuning Products, LLC (COBB Tuning) alleging violations of Title II of the Clean Air Act (CAA), as amended, 42 U.S.C. § 7401 *et seq.*, for manufacturing, offering to sell, and selling aftermarket parts or components, the principal effect of which is to bypass, defeat, or render inoperative emission controls installed on motor vehicles and motor vehicle engines.

WHEREAS, Section 203 of the CAA, 42 U.S.C. § 7522(a)(3)(B), prohibits the “following acts and causing thereof,” including “any person [that] manufacture[s] or sell[s], or offer[s] to sell, or install[s], 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 regulations under this subchapter, 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 . . . .”

WHEREAS, the United States’ Complaint alleges that COBB Tuning manufactured, offered to sell, and sold aftermarket parts or components, including electronic control unit (ECU) programmers (commonly referred to as tuners), together with off-the-shelf and custom tuning software packages (commonly referred to as tunes) and hardware components, the effect of which is to bypass, defeat, render inoperative a device or element of design installed on or in light-duty gasoline-powered motor vehicles.

WHEREAS, the United States reviewed Financial Information submitted by COBB Tuning, and the United States has determined that COBB Tuning has a limited financial ability to pay a civil penalty in this action.

WHEREAS, the Parties recognize, and the Court by entering this Consent Decree finds, that this Consent Decree has been negotiated by the Parties in good faith and will avoid litigation among the Parties and that this Consent Decree is fair, reasonable, and in the public interest. By entering into this Consent Decree, Cobb Tuning does not admit any liability to the United States

arising out of the conduct, transactions, or occurrences alleged in the Complaint.

NOW, THEREFORE, before the taking of any testimony, without the adjudication or admission of any issue of fact or law except as provided in Section I with the consent of the Parties, IT IS HEREBY ADJUDGED, ORDERED, AND DECREED as follows:

I. JURISDICTION AND VENUE

1. This Court has jurisdiction over the subject matter of this action and over the Parties pursuant to 28 U.S.C. §§ 1331, 1345, & 1355, and Sections 204 and 205 of the CAA, 42 U.S.C. §§ 7523 and 7524.

2. This Court has personal jurisdiction over COBB Tuning because COBB Tuning is located and does business within the jurisdictional boundaries of the United States District Court for the Western District of Texas, as established under 28 U.S.C. § 124(d).

3. Venue is proper in this District pursuant to Sections 204 and 205 of the CAA, 42 U.S.C. §§ 7523, 7524, and 28 U.S.C. §§ 1391(b), (c), and 1395 because it is the judicial district in which COBB Tuning is located, is doing business, and in which a substantial part of the alleged violations occurred.

4. For purposes of this Consent Decree, COBB Tuning consents to: (a) this Court's personal jurisdiction over it, (b) this Court's subject matter jurisdiction over this Consent Decree and any action to enforce it, and (c) venue in this judicial district.

5. For purposes only of this Consent Decree, COBB Tuning agrees that the Complaint, filed concurrently with the lodging of this Consent Decree, states claims upon which relief may be granted pursuant to Sections 203, 204, and 205 of the CAA, 42 U.S.C. §§ 7522-7524.

## II. AUTHORITY

6. The United States Department of Justice has the authority to bring this action on behalf of the EPA pursuant to 28 U.S.C. §§ 516 and 519, and under Section 305(a) of the CAA, 42 U.S.C. § 7605(a).

## III. APPLICABILITY

7. The obligations of this Consent Decree are binding upon the United States and apply to and are binding upon COBB Tuning and any successors, assigns, or other entities or persons otherwise bound by law.

8. No transfer of ownership or operation of COBB Tuning's business, whether in compliance with the procedures of this Paragraph or otherwise, will relieve COBB Tuning of its obligation to ensure that the terms of the Consent Decree are implemented, unless (a) the transferee agrees to undertake the obligations required by the Consent Decree and to be substituted for COBB Tuning as a Party under this Consent Decree, and thus be bound by the terms thereof, (b) the United States consents to relieve COBB Tuning of its obligations, and (c) the Court consents to the substitution. The United States' decision to refuse to approve the substitution of the transferee for COBB Tuning as a Party shall be subject to dispute resolution and judicial review under Section XI (Dispute Resolution), but must be upheld unless arbitrary and capricious. Among the criteria the United States anticipates using in guiding its decision are the proposed transferee's financial and technical ability to comply with the requirements of this Consent Decree, and whether the proposed transferee has a history of noncompliance with the CAA, its implementing regulations, or analogous requirements. At least thirty Days prior to such transfer, COBB Tuning must provide a copy of this Consent Decree to the proposed transferee and must simultaneously provide written notice of the prospective transfer to the United States in accordance with Section XV (Notices). Any attempt to transfer ownership or operation of COBB Tuning's businesses without complying with this Paragraph constitutes a violation of this Consent Decree. Nothing in this Paragraph shall prevent the consummation at any time of a transaction in which a majority of the equity interests of COBB Tuning's direct or indirect parent entity is transferred to a third-party acquirer, provided that, for avoidance of doubt, COBB

Tuning shall remain fully responsible and obligated hereunder to comply with the terms of this Consent Decree.

9. Within thirty Days of the lodging of this Consent Decree, COBB Tuning must provide a copy of this Consent Decree (including all Appendices) to all officers, directors, employees, and agents whose duties might reasonably include compliance with any provision of this Consent Decree, as well as to any contractor retained to perform work required under this Consent Decree. COBB Tuning must condition any such contract upon performance of the work in conformity with the terms of this Consent Decree.

10. In any action to enforce this Consent Decree, COBB Tuning must not raise as a defense the failure by any of its officers, directors, employees, agents, or contractors to take any actions necessary to comply with the provisions of this Consent Decree or to have received a copy of this Consent Decree.

#### IV. DEFINITIONS

11. Unless otherwise defined herein, terms used in this Consent Decree that are defined in the CAA or in regulations promulgated under the CAA have the meanings assigned to them in the statute or regulations. Whenever terms listed below are used in this Consent Decree, the following definitions apply:

- a. “Authorized Dealer” means any third-party authorized by COBB Tuning to sell or transfer Products, including any wholesale distributor.
- b. “CAA” means the Clean Air Act, as amended, 42 U.S.C. § 7401 *et seq.*
- c. “CARB Executive Order” or “CARB EO” means an official exemption issued by the California Air Resources Board (CARB) exempting an aftermarket product from the prohibitions of Section 27156 of the California Vehicle Code.
- d. “COBB Tuning” means COBB Tuning Products, LLC.
- e. “Complaint” means the complaint filed by the United States in this action.
- f. “Complete Application” means an application for a CARB Executive Order that has been submitted to CARB and contains all forms and

information, including the results of emissions testing or engineering evaluation (as applicable), for CARB to fully evaluate and take final action on the application. An application does not cease to be a Complete Application in the event that CARB requests additional clarifying information or questions as part of the ordinary certification process, but if CARB requests that additional emissions testing or engineering evaluation be conducted the Product will no longer be considered covered by a Complete Application from the date that CARB requests the additional emissions testing data or engineering evaluation to the date the additional emissions testing data or engineering evaluation is submitted to CARB.

- g. “Conditionally Exempt Product” means any Product for which COBB Tuning has satisfied all of the requirements set forth in Section VII.
- h. “Configuration” means any unique combination of motor vehicle, motor vehicle engine, vehicle or engine systems, vehicle or engine parameters, and Products.
- i. “Consent Decree” means this Consent Decree and all appendices attached hereto and identified in Section XXVI.
- j. “Custom Tuning Software” means any software application developed and licensed by COBB Tuning that enables COBB Tuning and its customers to modify and/or create calibrations to be loaded into Electronic Control Unit(s).
- k. “Day” means a calendar day unless expressly stated to be a business day. In computing any period of time under this Consent Decree, where the last day would fall on a Saturday, Sunday, or federal holiday, the period will run until the close of business of the next business day.
- l. “Delete Features” means the features in COBB Tuning’s Custom Tuning Software a principal effect of which is to bypass, defeat, or render inoperative Emissions-Related Elements of Design, including, but not limited to, enabling the suppression of Diagnostic Trouble Codes (DTCs) associated with the operation of Oxygen Sensors, the Three-Way Catalytic Converter (TWC), and Exhaust Gas Recirculation (EGR). This definition refers to the delete features in COBB Tuning’s Custom Tuning Software, not custom tunes created from COBB Tuning’s Custom Tuning Software. Custom tunes created from COBB Tuning’s Custom Tuning Software are Products.
- m. “Delete Tunes” means tunes developed by or at the direction of COBB Tuning that enable the suppression of Diagnostic Trouble Codes (DTCs) associated with the operation of Oxygen Sensors, the Three-Way Catalytic Converter (TWC), or Exhaust Gas Recirculation (EGR).

- n. “Effective Date” has the meaning ascribed to it in Section XVI.
- o. “Emissions-Related Elements of Design” means any part, device, or element of design installed on or in a motor vehicle or motor vehicle engine by an Original Equipment Manufacturer (OEM) for the specific purpose of controlling emissions or which must function properly to assure continued vehicle emission compliance, including but not limited to:
  - i. On-Board Diagnostics Systems (OBDS);
  - ii. DTCs;
  - iii. Oxygen Sensors;
  - iv. Exhaust gas temperature sensors;
  - v. TWCs;
  - vi. EGRs;
  - vii. Stratified warmup;
  - viii. Tumbler generator valves;
  - ix. Engine calibrations that affect engine combustion and/or emission control hardware operation [e.g., spark timing, open/closed loop operation, fuel injection timing, fuel injection pressure (including pulse width or fuel mass), mass air flow transfer function, EGR flowrate, mass air flowrate]; and
  - x. All other parts, devices, or elements of design installed in compliance with Title II of the CAA and its regulations.
- p. “Electronic Control Unit” or “ECU” means an electronic hardware device, together with the software and calibrations installed on the device, that is capable of controlling the operation of the emission control system in a motor vehicle.
- q. “EPA” means the United States Environmental Protection Agency and any of its successor departments or agencies.
- r. “Exhaust Gas Recirculation” or “EGR” means all hardware, components, parts, sensors, subassemblies, software, firmware, auxiliary emission control devices (AECDs), and calibrations that collectively constitute the system for controlling NO<sub>x</sub> emissions by recirculating a portion of engine exhaust gas into the cylinders of an engine.



- s. “Financial Information” means the documentation identified in Appendix D, which was submitted to the United States by COBB Tuning and which COBB Tuning asserts includes Confidential Business Information.
- t. “Gross Amount” means: (a) for Products sold, the actual sale price; (b) for Products not yet sold, the listed or suggested retail price, and (c) for Intellectual Property, the total value of the compensation received from the transfer.
- u. “Hardware Subject Products” includes hardware components that bypass, defeat, or render inoperative a motor vehicle emission control device or Emissions-Related Element of Design (e.g., TWCs), and include the exhaust replacement systems identified in Appendix A.
- v. “Identified Subject Products” means the Products identified in Appendix A.
- w. “Marketing Materials” means all materials or communications containing or conveying information that is generated by or at the request of COBB Tuning to discuss, describe, or explain any of COBB Tuning’s products, in any form, including but not limited to electronic and hardcopy information used in advertisements, training materials, online videos (e.g., YouTube), online forums, social media webpages (e.g., Facebook, Instagram, Twitter), and user manuals or guides.
- x. “Malfunction Indicator Lamp” or “MIL” means the light that illuminates when a malfunction is detected by the OBD System.
- y. “On-Board Diagnostics System” or “OBD System” means the strategy for monitoring the functions and performance of the emission control system and all other systems and components that must be monitored under 13 Cal. Code Regs. §§ 1968.1 and 1968.2, for identifying and detecting malfunctions of such monitored systems and components, and for alerting the driver of such potential malfunctions by illuminating the MIL, together with all hardware, components, parts, sensors, subassemblies, software, firmware, AECs, and calibrations that collectively constitute the system for implementing this strategy.
- z. “Original Equipment Manufacturer” or “OEM” means the manufacturer responsible for the design and production of a motor vehicle or motor vehicle engine.
- aa. “Other Subject Products” means any Product: (i) a principal effect of which is to bypass, defeat, or render inoperative a motor vehicle emission control device or Emissions-Related Element of Design; (ii) that enables an Emissions-Related Element of Design to be removed, disabled, or

bypassed; (iii) that interferes with the function of, or allows the removal of, one or more Emissions-Related Elements of Design; (iv) that modifies one or more Emissions-Related Elements of Design; or (v) that is materially similar to any of the Identified Subject Products.

- bb. “Oxygen Sensors” are Emissions-Related Elements of Design in motor vehicles that monitor the air-fuel ratio of combustion and the conversion efficiency of a catalyst. Oxygen Sensors measure differences between the amount of oxygen in the exhaust gas and the amount of oxygen in air.
- cc. “Paragraph” means a portion of this Consent Decree identified by an Arabic numeral.
- dd. “Parties” means the United States and COBB Tuning.
- ee. “Permanently Delete and/or Destroy” means (a) in the case of hardware, to crush the device and all of its parts or components to render them useless; and (b) in the case of software, firmware, tunes, calibrations, or other programming, to completely and permanently erase all programming and information.
- ff. “Product” means any motor vehicle or engine part or component including, but not limited to, hardware, software, firmware, tunes, calibrations, or other programming (and devices on which such software, firmware, tunes, calibrations or other programming are loaded). Products include Subject Products (i.e., Identified Subject Products and Other Subject Products) and Conditionally Exempt Products.
- gg. “Section” means a portion of this Consent Decree identified by a roman numeral.
- hh. “Subject Product(s)” means, collectively, all “Identified Subject Product(s)” and all “Other Subject Product(s)”. Conditionally Exempt Products are not Subject Products.
- ii. “Technical Support” means a range of services offered by COBB Tuning to customers or dealers involving the provision of assistance or advice on the use, installation, or repair of products. Technical Support includes, but is not limited to, software or firmware updates, upgrades, or patches; communications in or concerning product owners’ and users’ manuals; and answers to specific questions provided by phone, online (including frequently asked questions), or in person.
- jj. “Three-Way Catalytic Converters” or “TWC” means an emissions control device designed to reduce NOx, NMOG, and CO emissions from the exhaust of gasoline-powered motor vehicles.

- kk. “United States” means the United States of America, acting on behalf of EPA, its departments, agencies, and instrumentalities.

V. CIVIL PENALTY

12. COBB Tuning provided Financial Information that demonstrates COBB Tuning has a limited ability to pay a civil penalty at this time. COBB Tuning shall pay \$2,914,000 as a civil penalty, plus interest as described in this Paragraph. This payment shall be made in four payments, with the first payment of \$592,000 due no later than thirty Days after the Effective Date of this Consent Decree, the second payment of \$774,000 due one year after the Effective Date, the third payment of \$774,000 due two years after the Effective Date, and the final payment of \$774,000 due three years after the Effective Date. Interest on all civil penalty payments will accrue from June 10, 2024, through the date of payment at the rate specified in 28 U.S.C. § 1961 as of the date of the first payment of \$592,000 due no later than thirty Days after the Effective Date.

13. COBB Tuning must pay the civil penalty due by FedWire Electronic Funds Transfer (EFT) to the United States Department of Justice in accordance with written instructions to be provided to COBB Tuning, following entry of the Consent Decree, by the Financial Litigation Unit (FLU) of the United States Attorney’s Office for the Western District of Texas. At the time of each payment, COBB Tuning must send a copy of the EFT authorization form and the EFT transaction record, together with a cover letter, stating that the payment is for the civil penalty owed in accordance with the Consent Decree in *United States v. COBB Tuning Products, LLC*, and reference the civil action number, Consolidated Debt Collection System (CDCS) number, and Department of Justice (DOJ) case number 90-5-2-1-12096, to the United States pursuant to Section XV (Notices) of this Consent Decree; and by first class mail to the United States Attorney’s Office for the Western District of Texas, Financial Litigation Unit, 903 San Jacinto Blvd., Suite 334, Austin TX 78701.

14. COBB Tuning may pay any payment prior to its due date, but must contact the FLU in advance for a determination regarding the amount of interest to be included with the

payment. If any installment payment includes an overpayment, the amount of the overpayment will be applied to the remaining principal.

15. If COBB Tuning fails to make any payment required under Paragraph 12 by the due date, or if COBB Tuning becomes the subject of a proceeding under the Bankruptcy Code, 11 U.S.C. §§ 101-1532, all remaining payments and all accrued interest shall be due immediately. Interest shall continue to accrue on any unpaid amounts until COBB Tuning pays the total amount due. Interest required under this Paragraph shall be in addition to any stipulated penalties owed under Paragraph 44.

16. COBB Tuning is prohibited from deducting any penalties paid under this Consent Decree in accordance with this Section or Section IX (Stipulated Penalties) in calculating its federal income tax.

17. The United States is deemed a judgment creditor for purposes of collection of the civil penalty required by this Consent Decree.

## VI. COMPLIANCE REQUIREMENTS

18. Prohibition Pertaining to Subject Products. COBB Tuning may not manufacture, sell, offer to sell, or install any Subject Product (which includes add-on tunes made available by COBB Tuning either for free or for purchase after a customer purchases or acquires a COBB Tuning tuner). The prohibition in this Paragraph does not apply to: (a) any Product for which COBB Tuning has satisfied the requirements set forth in Section VII to be a Conditionally Exempt Product is not subject to the prohibition in this Paragraph, or (b) any Product that is manufactured by COBB Tuning for research and development purposes prior to the submission of a CARB EO application covering the Product, provided that the Product is only installed on motor vehicles owned by COBB Tuning that are not operated on public roads.

19. Removal of Delete Features from COBB Tuning's Custom Tuning Software. No later than thirty Days after the Effective Date, COBB Tuning must remove the Delete Features from its Custom Tuning Software. To the extent possible based on the software's technological capabilities, COBB Tuning must push (i.e., send forced software updates) these revisions to its

end-users. COBB Tuning must provide to EPA information about the status of pushing these software revisions to its end-users pursuant to this Paragraph consistent with the requirements in Section VIII.

20. Destruction of All Subject Products. No later than thirty Days after the Effective Date, COBB Tuning must Permanently Delete and/or Destroy all Subject Products in its possession and control it locates after conducting a diligent search, including those Subject Products available through any proprietary or cloud system. No later than sixty Days after the Effective Date, COBB Tuning must Permanently Delete and/or Destroy all Subject Products forfeited by employees and officers of COBB Tuning pursuant to Paragraph 28. COBB Tuning must provide to EPA information about all Subject Products deleted or destroyed pursuant to this Paragraph consistent with the requirements in Section VIII. If COBB Tuning subsequently locates any additional Subject Products not found in its initial search, it must Permanently Delete and/or Destroy those Subject Products within thirty Days after discovery and submit a notification to the EPA within ten Days after the deletion or destruction identifying the Subject Products located, where the Subject Products were located, the date of location, and the date of destruction. This Paragraph does not apply to tuners and tunes or hardware products which COBB Tuning will seek a CARB EO for and which are not offered for sale at the time of lodging.

21. Prohibition on Technical Support for All Subject Products. COBB Tuning must not offer or make available any Technical Support or other information (including Marketing Materials) pertaining to the installation, manufacture, sale, use, or repair of any Subject Product. COBB Tuning must deny all warranty claims pertaining to any Subject Product.

22. Instructions to Authorized Dealers. No later than sixty Days after the Effective Date, COBB Tuning must (a) notify all Authorized Dealers that COBB Tuning is no longer honoring warranty claims pertaining to any Subject Product and that COBB Tuning is no longer supplying Technical Support pertaining to the installation, manufacture, sale, use or repair of any such Subject Product; and (b) instruct all Authorized Dealers to refuse to honor any warranty claims pertaining to any Subject Product and to refuse to supply any Technical Support or other

information (including Marketing Materials) pertaining to the installation, manufacture, sale, use, or repair of any such Subject Product.

23. Notwithstanding the requirements of Paragraphs 21 and 22, COBB Tuning and any Authorized Dealers may assist customers in removing any Subject Products from vehicles on which they were installed and returning such vehicles to the OEM settings. COBB Tuning and any Authorized Dealers may provide Technical Support to customers that does not involve the installation, manufacture, sale, use or repair of Subject Products. COBB Tuning may also assist customers to convert or upgrade Identified Subject Products into a form that is identical to a Conditionally Exempt Product (e.g., update the tunes and maps available on the tuner with CARB-approved tunes).

24. Prohibition on Transfer of Intellectual Property. COBB Tuning must not offer for sale, sell, convey, or otherwise transfer in any way the design, source code, technology, manufacturing process, or other intellectual property associated with any Hardware Subject Products or Delete Tunes, except as part of a submission to CARB or in response to a request from EPA, DOJ, or another federal law enforcement office.

25. Revision of Marketing Materials. No later than sixty Days after the Effective Date, COBB Tuning must revise all Marketing Materials to ensure that such materials do not include any instructions, demonstrations, or other information that pertains or relates in any way to deleting, bypassing, defeating, or rendering inoperative any emission control device or Emissions-Related Element of Design.

26. Notice to all Identified Authorized Dealers and Subject Product Customers. No later than sixty Days after the Effective Date, COBB Tuning must transmit a notice that includes the language specified in Appendix B to (a) each Authorized Dealer and (b) each end-use customer to which an Identified Subject Product was sold on or after January 1, 2015.

27. Notice to Employees. No later than thirty Days after the Effective Date, COBB Tuning must post a written notice of applicable Clean Air Act prohibitions, incorporating language contained in Appendix C to this Consent Decree, in conspicuous locations, both

physical and electronic, where COBB Tuning's officers and employees will regularly encounter it. These postings must include both hardcopy postings in a physical location and online, electronic postings.

28. Forfeiture of Subject Products Controlled by COBB Tuning's Officers and Employees. No later than thirty Days after the Effective Date, COBB Tuning must offer to buy back at fair market value all Subject Products in the possession of each officer and employee of COBB Tuning and all Subject Products installed on any motor vehicle owned or operated by such officers and employees, or under his or her control. COBB Tuning must request that all such Subject Products are timely forfeited to an individual designated by COBB Tuning and identified to EPA for such purpose.

29. Training. No later than thirty Days after the Effective Date, and continuing on an annual basis thereafter, COBB Tuning must conduct a Clean Air Act Compliance Training Program for all officers, employees, contractors, and consultants (hereinafter, "trainees"). The Training Program must:

- a. Include detailed information regarding:
  - i. The compliance requirements set forth in Section VI of this Consent Decree;
  - ii. The acts prohibited by Section 203(a)(3) of the CAA, 42 U.S.C. § 7522(a)(3), including the statutory language of Section 203(a)(3);
  - iii. The categories of potentially liable persons under the CAA, including individuals;
  - iv. The relevant maximum civil penalties for each violation of Section 203(a)(3)(A) and 203(a)(3)(B), as adjusted for inflation in 40 C.F.R. Part 19; and
  - v. The acts prohibited by Section 113(c)(2) of the CAA, 42 U.S.C. § 7413(c)(2), including the statutory language of that Section and the criminal penalties set forth therein.
- b. Be conducted in person or virtually;
- c. Provide the trainees with a written summary of all training content, including the information required in Paragraph 29(a); and

- d. Require all trainees to acknowledge, in writing, that they participated in the training session and received a written summary of all content as required by this Paragraph 29(a).

30. Prohibition on Tampering. COBB Tuning must not remove or render inoperative any device or Emissions-Related Element of Design installed on or in a motor vehicle or motor vehicle engine in compliance with the CAA, except as necessary for research and development purposes only as long as the motor vehicle or motor vehicle engine is not operated on a public road. This Paragraph shall not be construed to permit COBB Tuning to sell or offer to sell any Subject Product, or to transfer the design, technology, manufacturing process, or other intellectual property associated with any Hardware Subject Products or Delete Tunes.

31. Decree Not a Compliance Determination. COBB Tuning must not state or imply in any way that, as a result of this Consent Decree, any of its Products are covered by a compliance determination (or similar designation) from EPA.

## VII. CONDITIONALLY EXEMPT PRODUCTS

32. For purposes of this Consent Decree only, and subject to Paragraphs 33 through 35, a Product is a Conditionally Exempt Product if it satisfies one of the following:

- a. A CARB EO has been issued for the Product;
- b. COBB Tuning has submitted to CARB a Complete Application for a CARB EO that covers and applies to the Product; or
- c. For a Product designed exclusively for a 49-state certified vehicle, (i.e., not intended for use on a California certified vehicle), a CARB EO has been issued for a Product covering the California version of that same vehicle (i.e., same OEM, model, engine family, and model year), and the Product is identical to the Product covered by the CARB EO for the California version of that same vehicle.

33. Notwithstanding any other provision of this Consent Decree, a Product ceases to be a Conditionally Exempt Product if:

- a. CARB denies, or COBB Tuning withdraws, the Complete Application for



a CARB EO that pertains to the Product. For the purposes of this sub-Paragraph, “denies” means any communication from CARB indicating that the application is not or will not be approved;

- b. The Complete Application that pertains to the Product is still pending two or more years after its initial submission. EPA may extend this two-year timeframe upon the written request of COBB Tuning. COBB Tuning may elect to invoke the dispute resolution procedures set forth in Section XI (Dispute Resolution) regarding EPA’s decision to deny COBB Tuning’s written request to extend the timeframe, in which case COBB Tuning will bear the burden of demonstrating EPA’s decision is arbitrary and capricious; or
- c. The Complete Application or CARB EO that pertains to the Product is invalidated or revoked for any reason.

34. Notwithstanding any other provision of this Consent Decree, a Product is not a Conditionally Exempt Product if:

- a. Any documentation or information provided to CARB or to EPA related to the Product is materially incomplete, incorrect, or inaccurate;
- b. The Product includes material hardware, software, firmware, tunes, calibrations, or other programming not listed in the associated Complete Application or CARB EO; or
- c. The Product is marketed for a configuration other than that listed in the associated Complete Application or CARB EO.

35. If a Product ceases to be Conditionally Exempt for any reason, COBB Tuning must (i) immediately cease manufacturing, selling, and installing that Product; (ii) remove that Product from COBB Tuning’s website(s); (iii) notify all Authorized Dealers, in writing, that the Product is no longer Conditionally Exempt, can no longer be sold, and that continued sale of the Product may violate the CAA; and (iv) take other reasonable efforts to remove that Product from commerce.

## VIII. REPORTING REQUIREMENTS

36. COBB Tuning must submit the following status reports to the United States:
- a. By January 31 and July 31 of each year after the Effective Date, and continuing on a semi-annual basis until termination of this Consent Decree, and in addition to

any other express reporting requirements of this Consent Decree, COBB Tuning must submit a semi-annual progress report for the preceding six months. The semi-annual progress report must include at least the following:

- i. A statement regarding the status of the payment of (i) the civil penalties and associated Interest pursuant to Paragraph 12 and (ii) any stipulated penalties owing pursuant to Section IX;
- ii. A complete copy of all information submitted to CARB as part of an application for a CARB EO during the reporting period, including the date of the initial submission, CARB's ECU Modification and Information Forms or any other product description, all emission test data, and any CARB EO application changes, denials, or withdrawals;
- iii. A complete copy of any CARB EO obtained during the reporting period;
- iv. Any CARB EO revocation notices received during the reporting period;
- v. A list of all Products that COBB Tuning believes qualify as Conditionally Exempt Products and a basis therefore;
- vi. Status of updating COBB's Custom Tuning Software pursuant to Paragraph 19 to remove the Delete Features from its software and pushing these revisions to its end-users;
- vii. As to Subject Products that were deleted or destroyed pursuant to Paragraph 20, a list of all hardware products, including product names, type, serial numbers, and date of destruction; and a list of all software, data, or other information that was destroyed or deleted, including the type of software, data, or other information and the date of destruction or deletion;
- viii. A list of all Authorized Dealers to whom COBB Tuning provided

- instructions pursuant to Paragraph 22 and a copy of any such instructions provided;
- ix. A list of all Identified Subject Products that COBB Tuning converted or upgraded into a form that is identical to a Conditionally Exempt Product pursuant to Paragraph 23, along with the date the conversion or upgrade was completed;
  - x. A list of all Authorized Dealers and end-use customers to whom COBB Tuning provided a notification pursuant to Paragraph 26 and a copy of any such notification provided;
  - xi. A copy of the written notice required to be posted pursuant to Paragraph 27 and a description of the manner and location of posting;
  - xii. A list of all products forfeited in accordance with Paragraph 28, the name of the individual to whom the products were delivered for forfeiture, and documentation of the destruction or deletion of such products as set forth in Paragraph 20;
  - xiii. A list of all officers, employees, contractors, and consultants who participated in the Clean Air Act Compliance Training Program during the reporting period, pursuant to Paragraph 29 and copies of the training acknowledgments signed by the participants; and
  - xiv. A description of any noncompliance with the requirements of this Consent Decree, including an explanation of the violation's likely cause and of the specific remedial steps taken, or to be taken, to resolve and/or minimize such violation, and the specific steps taken to prevent such further violations.

b. If COBB Tuning violates, or has reason to believe that it may violate, any requirement of this Consent Decree, COBB Tuning must notify the United States of such violation and its likely duration, in writing, within ten business Days of the Day COBB Tuning

first becomes aware of the violation with an explanation of the violation's likely cause and of the remedial steps taken, or to be taken, to prevent or minimize such violation. If the cause of a violation cannot be fully explained at the time the report is due, COBB Tuning must so state in the report, along with the reason(s) why the violation cannot be fully explained. COBB Tuning must investigate the cause of the violation and must then submit an amendment to the report, including a full explanation of the cause of the violation, within thirty Days of the Day COBB Tuning becomes aware of the cause of the violation. Nothing in this Paragraph or the following Paragraph relieves COBB Tuning of its obligation to provide the notice required by Section X (Force Majeure).

37. Whenever any violation of this Consent Decree or any other event affecting COBB Tuning's performance under this Consent Decree may pose an immediate threat to public health or welfare or to the environment, COBB Tuning must notify EPA orally or by electronic means as soon as possible, but no later than twenty-four hours after COBB Tuning first knew of the violation or event. This procedure is in addition to the requirements set forth in the preceding Paragraph.

38. All reports must be submitted to the persons designated in Section XV (Notices) and must include the civil action number of this case and the DOJ case number, 90-5-2-1-12096.

39. Each report submitted by COBB Tuning under this Section must be signed by an official of the submitting party and include the following certification:

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I have no personal knowledge that the information submitted is other than true, accurate, and complete. I am aware that there are significant

penalties for intentionally submitting false information, including the possibility of fine and imprisonment for knowing violations.

This certification requirement does not apply to emergency or similar notifications where compliance would be impractical.

40. The reporting requirements of this Consent Decree do not relieve COBB Tuning of any reporting obligations required by the CAA or implementing regulations, or by any other federal, state, or local law, regulation, permit, or other requirement.

41. Any information provided in accordance with this Consent Decree may be used by the United States in any proceeding to enforce the provisions of this Consent Decree and as otherwise permitted by law.

IX. STIPULATED PENALTIES

42. COBB Tuning is liable for stipulated penalties to the United States for violations of this Consent Decree as specified in the table below, unless excused under Section X (Force Majeure) or reduced or waived by the United States pursuant to Paragraph 49. A violation includes failing to perform any obligation required by the terms of this Consent Decree, according to all applicable requirements of this Consent Decree and within the specified time schedules established by or approved under this Consent Decree.

Consent Decree Violation	Stipulated Penalty
Manufacture, sell, offer to sell, or install any Subject Product, in violation of the requirements of Paragraph 18 (Prohibitions pertaining to Subject Products)	For the first 100 Subject Products, \$2,500 per Subject Product manufactured, sold, or installed, or 1.7 times the Gross Amount for each Subject Product. For each Subject Product thereafter, \$4,500 per Subject Product manufactured, sold, or installed, or 3 times the gross amount for each Subject Product.  It shall be within EPA's sole discretion whether to calculate this

	stipulated penalty on the basis of the number of Subject Products multiplied by the specified penalty (e.g., \$2,500 or \$4,500) or the Gross Amount for each Subject Product times the applicable multiplier.
Failure to remove the Delete Features from COBB Tuning's Software as required by Paragraph 19 (Removal of Delete Features from COBB Tuning's Software)	\$500 per Day for the first 15 Days of noncompliance; \$1,000 per Day for the 16th through 30th Days of noncompliance; and \$2,500 per Day thereafter.
Failure to comply with any requirement of Paragraph 20 (Destruction of all Subject Products)	\$500 per Day for the first 15 Days of noncompliance; \$1,000 per Day for the 16th through 30th Days of noncompliance; and \$2,500 per Day thereafter.
Failure to comply with the requirements of Paragraph 21 (Prohibition on Technical Support for all Subject Products)	\$2,500 per violation.
Failure to comply with the requirements of Paragraph 22 (Instruction to Authorized Dealers)	\$500 per Day for the first 15 Days of noncompliance; \$1,000 per Day for the 16th through 30th Days of noncompliance; and \$2,500 per Day thereafter.
Failure to comply with the requirements of Paragraph 24 (Prohibition on transfer of Intellectual Property)	\$500,000 or 2 times the gross amount received from the transfer, whichever is greater.
Failure to comply with the requirements of Paragraph 25 (Revision of Marketing Materials)	\$500 per Day for the first 15 Days of noncompliance; \$1,000 per Day for the 16th through 30th Days of noncompliance; and \$2,500 per Day thereafter.
Failure to comply with the requirements of Paragraph 26 (Notice to all Authorized Dealers and Identified Subject Product customers)	\$2,500 per Authorized Dealer or customer.
Failure to comply with the requirements of Paragraph 27 (Notice to Employees)	\$500 per Day for the first 30 days of noncompliance; \$1,500 per Day

	thereafter.
Failure to comply with the requirements of Paragraph 28 (Forfeiture of Subject Products Controlled by Officers and Employees)	\$500 per Day for the first 30 days of noncompliance; \$1,500 per Day thereafter.
Failure to comply with the requirements of Paragraph 29 (Training)	\$1,000 per trainee, up to a maximum of \$50,000 per calendar year.
Manufacture, sell, offer to sell, or install any Subject Product, on the basis that it is a Conditionally Exempt Product, in violation of any of the requirements in Paragraphs 32 through 34 (Conditionally Exempt Products)	For the first 100 Subject Products, \$2,500 per Subject Product manufactured, sold, or installed, or 1.7 times the Gross Amount for each Subject Product. For each Subject Product thereafter, \$4,500 per Subject Product manufactured, sold, or installed, or 3 times the gross amount for each Subject Product.  It shall be within EPA's sole discretion whether to calculate this stipulated penalty on the basis of the number of Subject Products multiplied by the specified penalty (e.g., \$2,500 or \$4,500) or the Gross Amount for each Subject Product times the applicable multiplier.
Violation of any other requirement of this Consent Decree	\$500 per Day for the first 15 Days of noncompliance; \$1,000 per Day for the 16th through 30th Days of noncompliance; and \$2,500 per Day thereafter.

43. Periodic Reports. If COBB Tuning fails to submit a Semi-Annual Report, or fails to submit a complete Semi-Annual Report, as required by Paragraph 36, COBB Tuning must pay a stipulated penalty of \$1,000 per Day for the first thirty Days of noncompliance and \$2,500 per Day thereafter.

44. Late Payment of Civil Penalty. If COBB Tuning fails to pay the civil penalties required to be paid under Section V (Civil Penalty) when due, COBB Tuning must pay a stipulated penalty of \$1,000 per Day for each Day that the payment is late.

45. Stipulated penalties under this Section begin to accrue on the Day after performance is due or on the Day a violation occurs, whichever is applicable, and continue to accrue until performance is satisfactorily completed or until the violation ceases. Stipulated penalties accrue simultaneously for separate violations of this Consent Decree.

46. COBB Tuning must pay stipulated penalties to the United States within thirty Days of a written demand by the United States, unless COBB Tunings invokes the dispute resolution procedures under Section XI (Dispute Resolution) within the thirty-Day period.

47. Stipulated penalties will continue to accrue as provided in Paragraph 45 during any Dispute Resolution, but need not be paid until the following:

- a. If the dispute is resolved by agreement of the Parties or by a decision of EPA that is not appealed to the Court, COBB Tuning must pay accrued penalties determined to be owing, together with interest, to the United States within thirty Days of the effective date of the agreement or the receipt of EPA's decision or order.
- b. If the dispute is appealed to the Court and the United States prevails in whole or in part, COBB Tuning must pay all accrued penalties determined by the Court to be owing, together with interest, within thirty Days of receiving the Court's decision or order, except as provided in subparagraph c, below.
- c. If any Party appeals the District Court's decision, COBB Tuning must pay all accrued penalties determined to be owing, together with interest, within fifteen Days of receiving the final appellate court decision.

48. If COBB Tuning fails to pay stipulated penalties according to the terms of this Consent Decree, COBB Tuning will be liable for interest on such penalties, as provided for in 28 U.S.C. § 1961, accruing as of the date payment became due. Nothing in this Paragraph limits the United States from seeking any remedy otherwise provided by law for COBB Tuning's failure to pay any stipulated penalties or interest.



49. The United States may in the unreviewable exercise of its discretion, reduce or waive stipulated penalties otherwise due it under this Consent Decree.

50. COBB Tuning must pay stipulated penalties owing to the United States in the manner set forth and with the confirmation notices required by Paragraph 13, except that the transmittal letter must state that the payment is for stipulated penalties and must state for which violation(s) the penalties are being paid.

51. The payment of stipulated penalties and/or interest pursuant to this Section will not alter in any way COBB Tuning's obligation to complete the performance of the requirements of this Consent Decree.

52. Stipulated penalties are not the United States' exclusive remedy for violations of this Consent Decree. Subject to the provisions of Section XIII (Effect of Settlement/Reservation of Rights), the stipulated penalties provided for in this Consent Decree are in addition to any other rights, remedies, or sanctions available to the United States for COBB Tuning's violation of this Consent Decree or applicable law. Where a violation of this Consent Decree is also a violation of relevant statutory or regulatory requirements, COBB Tuning will be allowed a credit, for any stipulated penalties paid, against any statutory penalties imposed for such violation under the applicable federal requirement.

#### X. FORCE MAJEURE

53. "Force majeure," for purposes of this Consent Decree, is defined as any event arising from causes beyond the control of COBB Tuning, of any entity controlled by COBB Tuning, or of COBB Tuning's contractors, Authorized Dealers, or employees, which delays or prevents the performance of any obligation under this Consent Decree despite COBB Tuning's best efforts to fulfill the obligation. The requirement that COBB Tuning exercise "best efforts to fulfill the obligation" includes using best efforts to anticipate any potential force majeure event and best efforts to address the effects of any potential force majeure event (a) as it is occurring and (b) following the potential force majeure, such that the delay and any adverse effects of the delay are minimized. "Force majeure" does not include COBB Tuning's financial inability to

perform any obligation under this Consent Decree. “Best efforts” as used in this Section X does not mean any effort at any cost.

54. If any event occurs or has occurred that may delay the performance of any obligation under this Consent Decree, whether or not caused by a force majeure event, COBB Tuning must provide notice by electronic transmission to EPA, within seventy-two hours of when COBB Tuning first knew that the event might cause a delay to the addresses provided in Section XV (Notices). Within seven Days thereafter, COBB Tuning must provide in writing to EPA an explanation and description of the reasons for the delay; the anticipated duration of the delay; all actions taken or to be taken to prevent or minimize the delay; a schedule for implementation of any measures to be taken to prevent or mitigate the delay or the effect of the delay; COBB Tuning’s rationale for attributing such delay to a force majeure event if it intends to assert such a claim; and a statement as to whether, in the opinion of COBB Tuning, such event may cause or contribute to an endangerment to public health, welfare, or the environment. COBB Tuning must include with any notice all available documentation supporting the claim that the delay was attributable to a force majeure. Failure to comply with the above requirements precludes COBB Tuning from asserting any claim of force majeure for that event for the period of time of such failure to comply, and for any additional delay caused by such failure. COBB Tuning will be deemed to know of any circumstance of which COBB Tuning, any entity controlled by COBB Tuning, or COBB Tuning’s contractors knew or should have known.

55. If EPA agrees that the delay or anticipated delay is attributable to a force majeure event, the time for performance of the obligations under this Consent Decree that are affected by the force majeure event will be extended by EPA for such time as is necessary to complete those obligations. An extension of the time for performance of the obligations affected by the force majeure event will not, of itself, extend the time for performance of any other obligation. EPA will notify COBB Tuning in writing of the length of the extension, if any, for performance of the obligations affected by the force majeure event.

56. If EPA does not agree that the delay or anticipated delay has been or will be caused by a force majeure event, EPA will notify COBB Tuning in writing of its decision.

57. If COBB Tuning elects to invoke the dispute resolution procedures set forth in Section XI (Dispute Resolution), it must do so no later than thirty Days after receipt of EPA's notice. In any such proceeding, COBB Tuning carries the burden of demonstrating by a preponderance of the evidence that the delay or anticipated delay has been or will be caused by a force majeure event, that the duration of the delay or the extension sought was or will be warranted under the circumstances, that best efforts were exercised to avoid and mitigate the effects of the delay, and that COBB Tuning complied with the requirements of Paragraphs 53 and 54. If COBB Tuning carries this burden, the delay at issue will be deemed not to be a violation by COBB Tuning of the affected obligation of this Consent Decree identified to EPA and the Court.

## XI. DISPUTE RESOLUTION

58. Unless otherwise expressly provided for in this Consent Decree, the dispute resolution procedures of this Section will be the exclusive mechanism to resolve disputes arising under or with respect to this Consent Decree. COBB Tuning's failure to seek resolution of a dispute under this Section will preclude COBB Tuning from raising any such issue as a defense to an action by the United States to enforce any obligation of COBB Tuning arising under this Consent Decree.

59. Informal Dispute Resolution. Any dispute subject to Dispute Resolution under this Consent Decree will first be the subject of informal negotiations. The dispute will be considered to have arisen when COBB Tuning sends the United States a written Notice of Dispute. Such Notice of Dispute must state clearly the matter in dispute. The period of informal negotiations must not exceed twenty Days from the date the dispute arises, unless that period is modified by written agreement by the Parties. If the Parties cannot resolve a dispute by informal negotiations, then the position advanced by the United States will be considered binding unless, within fourteen Days after the conclusion of the informal negotiation period, COBB Tuning invokes formal dispute resolution procedures as set forth below.

60. Formal Dispute Resolution. COBB Tuning must invoke formal dispute resolution procedures, within the time period provided in the preceding Paragraph, by serving on the United

States a written Statement of Position regarding the matter in dispute. The Statement of Position must include, but need not be limited to, any factual data, analysis, or opinion supporting COBB Tuning's position and any supporting documentation relied upon by COBB Tuning.

61. The United States must serve its Statement of Position within forty-five Days of receipt of COBB Tuning's Statement of Position. The United States' Statement of Position must include, but need not be limited to, any factual data, analysis, or opinion supporting that position and any supporting documentation relied upon by the United States. The United States' Statement of Position will be binding on COBB Tuning, unless COBB Tuning files a motion for judicial review of the dispute in accordance with the following Paragraph.

62. COBB Tuning may seek judicial review of the dispute by filing with the Court and serving on the United States, in accordance with Section XV (Notices), a motion requesting judicial resolution of the dispute. The motion must be filed within twenty Days of receipt of the United States' Statement of Position under the preceding Paragraph. The motion must contain a written statement of COBB Tuning's position on the matter in dispute, including any supporting factual data, analysis, opinion, or documentation, and must set forth the relief requested and any schedule within which the dispute must be resolved for orderly implementation of the Consent Decree. The motion must not raise any issue not raised in informal dispute resolution pursuant to Paragraph 59, unless the United States raised a new issue of law or fact in its Statement of Position.

63. The United States must respond to COBB Tuning's motion within the time period allowed by the Local Rules of this Court. COBB Tuning may file a reply memorandum, to the extent permitted by the Local Rules of this Court.

64. Standard of Review. Except as otherwise provided in this Consent Decree, in any other dispute brought under Paragraph 60, COBB Tuning will bear the burden of demonstrating that its position is consistent with this Consent Decree, and that COBB Tuning is entitled to relief under this Consent Decree or applicable principles of law. The United States reserves the right to argue, and COBB reserves the right to object, that the position of the United States is reviewable only on the administrative record and must be upheld unless arbitrary and capricious.

65. The invocation of dispute resolution procedures under this Section will not, by itself, extend, postpone, or affect in any way any obligation of COBB Tuning under this Consent Decree, unless and until final resolution of the dispute so provides. Stipulated penalties with respect to the disputed matter will continue to accrue from the first Day of noncompliance, but payment will be stayed pending resolution of the dispute as provided in Paragraph 47. If COBB Tuning does not prevail on the disputed issue, stipulated penalties will be assessed and paid as provided in Section IX (Stipulated Penalties).

## XII. INFORMATION COLLECTION AND RETENTION

66. The United States and their representatives, including attorneys, contractors, and consultants, will have the right of entry into any of COBB Tuning's business facilities, at all reasonable times, upon presentation of credentials, to:

- a. Monitor the progress of activities required under this Consent Decree;
- b. Verify any data or information submitted to the United States in accordance with the terms of this Consent Decree;
- c. Inspect records and any product(s) regulated under Title II of the Act or the regulations promulgated thereunder;
- d. Obtain documentary evidence, including photographs, calibrations, software, or other data or information; and
- e. Assess COBB Tuning's compliance with this Consent Decree.

67. COBB Tuning must provide any requested documentary evidence in accordance with Paragraph 66 within ten Days of the United States' request, or at an otherwise mutually agreed upon time that takes into consideration the volume of additional information requested.

68. Until two years after the termination of this Consent Decree, unless otherwise specified herein, COBB Tuning must retain, and must instruct its contractors and agents to preserve, all non-identical copies of all documents, records, or other information (including documents, records, or other information in electronic form) in its or its contractors' or agents' possession or control, or that come into its or its contractors' or agents' possession or control, and that relate in any manner to COBB Tuning's performance of its obligations under this

Consent Decree. This information-retention requirement will apply regardless of any contrary corporate or institutional policies or procedures. At any time during this information-retention period, upon request by the United States, COBB Tuning must provide copies of any documents, records, or other information required to be maintained under this Paragraph.

69. At the conclusion of the information-retention period provided in the preceding Paragraph, COBB Tuning must notify the United States at least ninety Days prior to the destruction of any documents, records, or other information subject to the requirements of the preceding Paragraph and, upon request by the United States, COBB Tuning must deliver any such documents, records, or other information to EPA. COBB Tuning may assert that certain documents, records, or other information is privileged under the attorney-client privilege or any other privilege recognized by federal law. If COBB Tuning asserts such a privilege, it must provide the following: (a) the title of the document, record, or information; (b) the date of the document, record, or information; (c) the name and title of each author of the document, record, or information; (d) the name and title of each addressee and recipient; (e) a description of the subject of the document, record, or information; and (f) the privilege asserted by COBB Tuning. However, no documents, records, or other information created or generated in accordance with the requirements of this Consent Decree may be withheld on grounds of privilege.

70. COBB Tuning may also assert that information required to be provided under this Section is protected as Confidential Business Information (CBI) under 40 C.F.R. Part 2. As to any information that COBB Tuning seeks to protect as CBI, COBB Tuning must follow the procedures set forth in 40 C.F.R. Part 2.

71. This Consent Decree in no way limits or affects any right of entry and inspection, or any right to obtain information, held by the United States in accordance with applicable federal or state laws, regulations, or permits, nor does it limit or affect any duty or obligation of COBB Tuning to maintain documents, records, or other information imposed by applicable federal or state laws, regulations, or permits.

XIII. EFFECT OF SETTLEMENT/RESERVATION OF RIGHTS

72. This Consent Decree resolves the civil claims of the United States for the violations alleged in the Complaint filed in this action through the date of lodging.

73. The amount of the civil penalty and the United States' agreement to payments over time, as required by Paragraph 12, is based on an analysis of the Financial Information, which demonstrated that COBB Tuning has a limited ability to pay a civil penalty. COBB Tuning hereby certifies that the Financial Information it provided is true, accurate, and complete and that there has been no material change in COBB Tuning's financial condition between the time the Financial Information was submitted and the date of COBB Tuning's execution of this Consent Decree. Notwithstanding any other provision of this Consent Decree, the United States reserves the right to reinstitute or reopen this action, or to commence a new action seeking relief other than as provided in this Consent Decree, if the Financial Information COBB Tuning provided is false, or in any material respect inaccurate or incomplete. This right is in addition to any other rights and causes of action, civil or criminal, that the United States may have under law or equity in such event.

74. The United States reserves all legal and equitable remedies available to enforce the provisions of this Consent Decree. This Consent Decree does not limit the rights of the United States to obtain penalties or injunctive relief under the CAA or implementing regulations, or under other federal laws, regulations, or permit conditions, except as expressly specified in Paragraph 72. The United States further reserves all legal and equitable remedies to address any imminent and substantial endangerment to the public health or welfare or the environment arising as a result of COBB Tuning's business or any of COBB Tuning's products, whether related to the violations addressed in this Consent Decree or otherwise.

75. In any subsequent administrative or judicial proceeding initiated by the United States for injunctive relief, civil penalties, or other appropriate relief relating to the COBB Tuning's operations, COBB Tuning may not assert, and may not maintain, any defense or claim based upon the principles of waiver, res judicata, collateral estoppel, issue preclusion, claim preclusion, claim-splitting, or other defenses based upon any contention that the claims raised by

the United States in the subsequent proceeding were or should have been brought in the instant case, except with respect to claims that have been specifically resolved under Paragraph 72.

76. This Consent Decree is not a permit, or a modification of any permit, under any federal, state, or local laws or regulations. COBB Tuning is responsible for achieving and maintaining complete compliance with all applicable federal, state, and local laws, regulations, and permits; and COBB Tuning's compliance with this Consent Decree will be no defense to any action commenced under any such laws, regulations, or permits, except as set forth herein. The United States does not, by its consent to the entry of this Consent Decree, warrant or aver in any manner that COBB Tuning's compliance with any aspect of this Consent Decree will result in compliance with provisions of the CAA, 42 U.S.C. § 7401, et seq., or with any other provisions of federal, state, or local laws, regulations, or permits.

77. This Consent Decree does not limit or affect the rights of COBB Tuning or of the United States against any third parties not party to this Consent Decree, nor does it limit the rights of third parties not party to this Consent Decree against COBB Tuning, except as otherwise provided by law.

78. This Consent Decree may not be construed to create rights in, or grant any cause of action to, any third party not party to this Consent Decree.

#### XIV. COSTS

79. The Parties will bear their own costs of this action, including attorneys' fees, except that the United States may be entitled to collect the costs (including attorneys' fees) incurred in any action necessary to collect any portion of the civil penalties or any stipulated penalties due but not paid by COBB Tuning.

#### XV. NOTICES

80. Unless otherwise specified in this Consent Decree, whenever notifications, submissions, statements of position, or communications are required by this Consent Decree (referred to as "notices" in this section), they must be made electronically or as described below,



unless such notices are unable to be uploaded to the CDX electronic system (in the case of EPA) or transmitted by email in the case of any other recipient. For all notices to EPA, COBB Tuning must register for the CDX electronic system and upload such notices at <https://cdx.epa.gov/>. Any notice that cannot be uploaded or electronically transmitted via email must be provided in writing to the addresses below:

As to the United States by email (preferred):	eescdcopy.enrd@usdoj.gov Re: DJ # 90-5-2-1-12096
As to the United States by mail:	EES Case Management Unit Environment and Natural Resources Division United States Department of Justice P.O. Box 7611 Washington, DC 20044-7611 Re: DJ # 90-5-2-1-12096
As to EPA by email (preferred):	Bickmore.Ryan@epa.gov Chew.Andrew@epa.gov
As to EPA by mail:	Director Enforcement and Compliance Assurance Division U.S. Environmental Protection Agency, Region 9 75 Hawthorne St. San Francisco, CA 94105
As to COBB Tuning:	Jeff King, President and CEO COBB Tuning Products, LLC 2311 W. Rundberg Lane, Suite 500 Austin, TX 78758
As to COBB Tuning by e-mail:	COBB.EPA.Compliance.1999@cobbtuning.com
With a courtesy copy to:	Reinhart Boerner van Deuren, s.c. Attn: Mark Cameli, Esq. 1000 North Water Street, Suite 1700 Milwaukee, WI 53202 E-mail: mcameli@reinhartlaw.com  King & Spalding, LLP Attn: William J. Sauer, Esq. 1700 Pennsylvania Ave., NW

Washington, DC 20006  
E-mail: wsauers@kslaw.com

81. Any party may, by written notice to the other Parties, change its designated notice recipients or notice addresses provided above.

82. Notices submitted under this Section are deemed submitted upon mailing, unless otherwise provided in this Consent Decree or by mutual agreement of the Parties in writing.

#### XVI. EFFECTIVE DATE

83. The Effective Date of this Consent Decree is the date upon which this Consent Decree is entered by the Court or a motion to enter the Consent Decree is granted, whichever occurs first, as recorded on the Court's docket.

#### XVII. RETENTION OF JURISDICTION

84. The Court will retain jurisdiction over this case until termination of this Consent Decree, for the purpose of resolving disputes arising under this Consent Decree or entering orders modifying this Consent Decree, under Sections XI (Dispute Resolution) and XVIII (Modification), or effectuating or enforcing compliance with the terms of this Consent Decree.

#### XVIII. MODIFICATION

85. The terms of this Consent Decree, including any attached appendices, may be modified only by a subsequent written agreement signed by all the Parties. Where the modification constitutes a material change to this Consent Decree, it will be effective only upon approval by the Court.

86. Any disputes concerning modification of this Consent Decree must be resolved under Section XI (Dispute Resolution), provided, however, that, instead of the burden of proof provided by Paragraph 64, the Party seeking the modification bears the burden of demonstrating that it is entitled to the requested modification in accordance with Federal Rule of Civil Procedure 60(b).

### XIX. TERMINATION

87. After COBB Tuning has: (a) completed the requirements of Paragraphs 19, 20, 22, 25, 26, 27, 28, and 29; (b) complied with Paragraphs 18, 21, 24, and 30 for at least three years after the Effective Date; (c) paid the civil penalties required by Section V, including any accrued interest; and (d) paid any accrued stipulated penalties as required by this Consent Decree, COBB Tuning may serve upon the United States a Request for Termination, stating that COBB Tuning has satisfied these requirements, together with all necessary supporting documentation.

88. Following receipt by the United States of COBB Tuning's request for termination, the Parties will confer informally concerning the request for termination and any disagreement that the Parties may have as to whether COBB Tuning has satisfactorily complied with the requirements for termination of this Consent Decree. If the United States agrees that the Consent Decree may be terminated, the Parties will submit, for the Court's approval, a joint stipulation terminating the Consent Decree.

89. If the United States does not agree that the Consent Decree may be terminated, COBB Tuning may invoke Dispute Resolution under Section XI (Dispute Resolution) of this Consent Decree. However, COBB Tuning may not seek Dispute Resolution of any dispute regarding termination until ninety Days after service of its request for termination.

### XX. PUBLIC PARTICIPATION

90. This Consent Decree will be lodged with the Court for a period of not less than thirty Days for public notice and comment in accordance with 28 C.F.R. § 50.7. The United States reserves the right to withdraw or withhold its consent if the comments regarding the Consent Decree disclose facts or considerations indicating that the Consent Decree is inappropriate, improper, or inadequate. COBB Tuning consents to entry of this Consent Decree without further notice and agrees not to withdraw from or oppose entry of this Consent Decree by the Court or to challenge any provision of the Consent Decree, unless the United States has notified COBB Tuning in writing that it no longer supports entry of the Consent Decree.

## XXI. SIGNATORIES/SERVICE

91. Each undersigned representative of COBB Tuning and the Assistant Attorney General for the Environment and Natural Resources Division of the Department of Justice certifies that he or she is fully authorized to enter into the terms and conditions of this Consent Decree and to execute and legally bind the Party he or she represents to this document.

92. This Consent Decree may be signed in counterparts, and its validity may not be challenged on that basis. COBB Tuning agrees to accept service of process by mail, to the notice addresses set forth in Paragraph 80, with respect to all matters arising under or relating to this Consent Decree and to waive the formal service requirements set forth in Rules 4 and 5 of the Federal Rules of Civil Procedure and any applicable Local Rules of this Court including, but not limited to, service of a summons. COBB Tuning need not file an answer to the Complaint in this action unless or until the Court expressly declines to enter this Consent Decree, in which case COBB Tuning's answer would be due thirty Days following the Court's order declining to enter this Consent Decree.

## XXII. INTEGRATION

93. This Consent Decree constitutes the final, complete, and exclusive agreement and understanding among the Parties with respect to the settlement embodied in the Consent Decree and supersedes all prior agreements and understandings, whether oral or written, concerning the settlement embodied herein. Other than the deliverables that are subsequently submitted pursuant to this Consent Decree, no other document, nor any representation, inducement, agreement, understandings, or promise constitutes any part of this Consent Decree or the settlement it represents.

## XXIII. FINAL JUDGMENT

94. Upon approval and entry of this Consent Decree by the Court, this Consent Decree will constitute a final judgment of the Court as to the United States and COBB Tuning.

XXIV. HEADINGS

95. Headings to the Sections and Subsections of this Consent Decree are provided for convenience and do not affect the meaning or interpretation of the provisions of this Consent Decree.

XXV. 26 U.S.C. SECTION 162(f)(2)(A)(ii) IDENTIFICATION

96. For purposes of the identification requirement of Section 162(f)(2)(A)(ii) of the Internal Revenue Code, 26 U.S.C. § 162(f)(2)(A)(ii), performance of Section III (Applicability), Paragraph 9, Section VI (Compliance Requirements), Paragraphs 18-30, Section VIII (Reporting Requirements), Paragraphs 36, 38, and 39, and Section XII (Information Collection and Retention), Paragraphs 66-68, is restitution or required to come into compliance with law.

XXVI. APPENDICES

97. The following Appendices are attached to and part of this Consent Decree:

“Appendix A” is a list of Identified Subject Products.

“Appendix B” is language to be included in the notice to Authorized Dealers and subject product customers referenced in Paragraph 26.

“Appendix C” is language to be included in the notice to employees referenced in Paragraph 27.

“Appendix D” is a description of Financial Information the United States considered in determining COBB Tuning’s ability to pay a civil penalty.

Dated and entered this day of \_\_\_\_\_, 2024

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UNITED STATES DISTRICT JUDGE



FOR THE U.S. ENVIRONMENTAL PROTECTION  
AGENCY:

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

**DAVID**  
**UHLMANN**

Digitally signed by  
DAVID UHLMANN  
Date: 2024.08.02  
11:20:15 -04'00'

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DAVID M. UHLMANN  
Assistant Administrator  
Office of Enforcement and Compliance Assurance  
U.S. Environmental Protection Agency  
1200 Pennsylvania Avenue, NW  
Washington, DC 20460

ROSEMARIE A. KELLEY  
Director, Office of Civil Enforcement  
Office of Enforcement and Compliance Assurance  
U.S. Environmental Protection Agency  
1200 Pennsylvania Avenue, NW  
Washington, DC 20460

MARY E. GREENE  
Director, Air Enforcement Division  
Office of Civil Enforcement  
Office of Enforcement and Compliance Assurance  
U.S. Environmental Protection Agency  
1200 Pennsylvania Avenue, NW  
Washington, DC 20460

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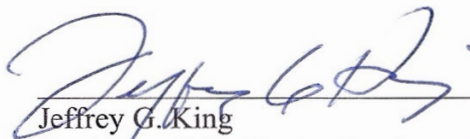


THE UNDERSIGNED PARTY enters into this Consent Decree in the matter of *United States v. COBB Tuning*,

FOR COBB TUNING:

COBB TUNING PRODUCTS, LLC

11 July 2024  
Date:

  
\_\_\_\_\_  
Jeffrey G. King  
President, Cobb Tuning Products, LLC  
2311 W. Rundberg Lane, Suite 500  
Austin, TX 78758

**APPENDIX A**

<b>Part Number</b>	<b>Product Type</b>	<b>Product Description</b>	<b>Date Product Ceased Being a Subject Product (if applicable)</b>
501200	Exhaust Replacement	Ford Fiesta ST Catted Downpipe	N/A (discontinued 3/24/2021)
512202	Exhaust Replacement	Subaru SS 3" Downpipe	N/A (discontinued 12/15/2015)
512203	Exhaust Replacement	Subaru SS WRX/STi/FXT 3" Downpipe	N/A (discontinued 1/28/2021)
512252	Exhaust Replacement	Subaru 2" Up Pipe	N/A (discontinued 11/2/2020)
524202	Exhaust Replacement	Subaru SS 3" Downpipe	N/A (discontinued 12/30/2015)
524203	Exhaust Replacement	Subaru SS 3" Downpipe	N/A (discontinued 8/25/2020)
524212	Exhaust Replacement	Subaru SS 3" Downpipe - Automatic Transmission	N/A (discontinued 8/28/2020)
541202	Exhaust Replacement	Subaru SS 3" J-Pipe Resonated WRX 6MT 2015-2018	N/A (discontinued 3/23/2021)
541203	Exhaust Replacement	Subaru SS 3" J-Pipe 2015-2016 WRX 6MT	N/A (discontinued 7/8/2016)
541204	Exhaust Replacement	Subaru SS 3" J-Pipe Non-Resonated WRX 6MT 2015-2018	N/A (discontinued 3/23/2021)
541212	Exhaust Replacement	Subaru SS 3" J-Pipe Resonated WRX CVT 2015-2016, FXT 2014-2016	N/A (discontinued 8/6/2020)
541213	Exhaust Replacement	Subaru SS 3" J-Pipe Non-Resonated WRX CVT 2015-2018, FXT 2014-2018	N/A (discontinued 8/28/2020)
591202	Exhaust Replacement	Ford Focus ST Catted Downpipe	N/A (discontinued 8/31/2020)

<b>Part Number</b>	<b>Product Type</b>	<b>Product Description</b>	<b>Date Product Ceased Being a Subject Product (if applicable)</b>
5B1202	Exhaust Replacement	BMW N54 Catted Downpipes	N/A (discontinued 8/14/2020)
5C1202	Exhaust Replacement	COBB Nissan GT-R Cast Bellmouth Downpipes	N/A (discontinued 3/11/2016)
5C1211	Exhaust Replacement	COBB Nissan GT-R 3.5-inch SS Y-Pipe	N/A (discontinued 3/9/2016)
5C1212	Exhaust Replacement	Nissan GT-R (R35) SS 3.5" Intermediate Pipe (Y-Pipe)	N/A (discontinued 6/21/2021)
5M2200	Exhaust Replacement	Ford Catted Downpipe Mustang Ecoboost 2015-2017	N/A (discontinued 6/12/2018)
5M2202	Exhaust Replacement	Ford Catted 3" Downpipe Mustang Ecoboost 2015-2017	N/A (discontinued 10/22/2018)
5V1200	Exhaust Replacement	Volkswagen Catted 3" Downpipe (Stock Cat-Back) GTI (Mk6) 2010-2014 USDM, 2009-2013 WM	N/A (discontinued 4/2/2021)
5V1202	Exhaust Replacement	Volkswagen Catted 3" Downpipe GTI (Mk6) 2010-2014 USDM, 2009-2013 WM	N/A (discontinued 11/27/2017)
5V1212	Exhaust Replacement	Volkswagen Catted 3" Downpipe w/Resonator GTI (Mk6) 2010-2014	N/A (discontinued 1/11/2021)
AP3-BMW-001*	Tuner w/ Tunes	BMW Accessport V3 (N54)	3/1/2021
AP3-BMW-002*	Tuner w/ Tunes	BMW Accessport V3 (N55)	3/1/2021
AP3-FOR-001*	Tuner w/ Tunes	Ford Accessport V3 (Focus ST, Fiesta ST)	2/24/2021

<b>Part Number</b>	<b>Product Type</b>	<b>Product Description</b>	<b>Date Product Ceased Being a Subject Product (if applicable)</b>
AP3-FOR-003*	Tuner w/ Tunes	Ford Accessport V3 (Mustang EcoBoost)	2/24/2021
AP3-FOR-004*	Tuner w/ Tunes	Ford Accessport V3 (Focus RS)	2/24/2021
AP3-MAZ-002	Tuner w/ Tunes	Mazda Accessport V3	4/27/2022
AP3-MIT-002	Tuner w/ Tunes	Mitsubishi Accessport V3	2/3/2023
AP3-NIS-005	Tuner w/ Tunes	Nissan Accessport V3	1/9/2023
AP3-NIS-006	Tuner w/ Tunes	Nissan Accessport V3	1/9/2023
AP3-NIS-007	Tuner w/ Tunes	Nissan Accessport V3	1/9/2023
AP3-NIS-007-008	Tuner w/ Tunes	Nissan Accessport V3	1/9/2023
AP3-NIS-008	Tuner w/ Tunes	Nissan Accessport V3	1/9/2023
AP3-POR-001*	Tuner w/ Tunes	Porsche Accessport (997.1)	11/19/2021
AP3-POR-002*	Tuner w/ Tunes	Porsche Accessport (997.2)	11/19/2021
AP3-POR-003*	Tuner w/ Tunes	Porsche Accessport (997.2)	9/27/2021
AP3-POR-004*	Tuner w/ Tunes	Porsche Accessport (996)	11/19/2021
AP3-POR-005*	Tuner w/ Tunes	Porsche Accessport (997.1)	9/27/2021
AP3-POR-006*	Tuner w/ Tunes	Porsche V3 Accessport (991 TT)	11/19/2021

<b>Part Number</b>	<b>Product Type</b>	<b>Product Description</b>	<b>Date Product Ceased Being a Subject Product (if applicable)</b>
AP3-POR-007*	Tuner w/ Tunes	Porsche Accessport (981)	8/6/2021
AP3-POR-008*	Tuner w/ Tunes	Porsche Accessport (987.2)	8/6/2021
AP3-POR-009*	Tuner w/ Tunes	Porsche Accessport	11/19/2021
AP3-SUB-001*	Tuner w/ Tunes	Subaru Accessport V3	2/24/2021
AP3-SUB-002*	Tuner w/ Tunes	Subaru Accessport V3	2/24/2021
AP3-SUB-003*	Tuner w/ Tunes	Subaru Accessport V3	2/24/2021
AP3-SUB-004*	Tuner w/ Tunes	Subaru Accessport V3	2/24/2021
AP3-VLK-001*	Tuner w/ Tunes	Volkswagen Accessport V3	4/13/2021
AP3-VLK-002*	Tuner w/ Tunes	Volkswagen Accessport V3	4/5/2021

\* Products that were previously Subject Products but stopped being Subject Products on the date identified in the table because on that date the Product satisfied one of the criterion to be a Conditionally Exempt Products as set forth in Paragraph 32 of the Consent Decree and otherwise satisfied the requirements of Section VII. Some Products were covered by a CARB EO for several years before no longer becoming a Subject Product because even though the Products were covered by a CARB EO as required under Paragraph 32, the Products were sold off-the-shelf with tunes that were not covered by the CARB EO (*see* Paragraph 34(b)). If these Products were sold after the date listed in the table and before entry of this Consent Decree, they are not subject the deletion or destruction requirements or warranty and technical assistance prohibitions in Paragraphs 20 and 21 of the Consent Decree. After the date this Consent Decree is lodged, if these Products become no longer Conditionally Exempt Products under Paragraphs 33 or 34 of the Consent Decree, COBB Tuning will be required to stop manufacturing and selling the Product and must instruct Authorized Dealers to stop selling the Product pursuant to Paragraph 35 of the Consent Decree.

**APPENDIX B**

**NOTICE OF CONSENT DECREE IN  
UNITED STATES v. COBB TUNING PRODUCTS, LLC**

Dear [Customer Name or Authorized Dealer Name],

We are writing to make you aware of important changes in the type of products sold by COBB Tuning Products, LLC (“COBB Tuning”).

As you may already know, COBB Tuning has entered into a civil judicial settlement with the federal government regarding the manufacture and sale of certain COBB Tuning exhaust and electronic tuning products, which are listed in the attached table (the “Identified Subject Products”).

Pursuant to the terms of this settlement, we are sending you this notice because, according to our records, you purchased or may have sold one or more of these Identified Subject Products (a) after January 1, 2015, and (b) before the date listed in column titled “Date Product Ceased Being a Subject Product.”

The United States Environmental Protection Agency (“EPA”) has alleged that the Identified Subject Products (at least until the date identified in the column titled “Date Product Ceased Being a Subject Product”) violate the Clean Air Act’s prohibition against motor vehicle parts or components that have a principal effect of bypassing, defeating, or rendering inoperative any emissions control system or element of design on a vehicle. *See* 42 U.S.C. § 7522(a)(3). Emissions control systems include oxygen sensors, three-way catalytic converters, and onboard diagnostic systems. Motor vehicle emissions controls are important for protection of public health and the environment.

In this settlement, COBB Tuning has agreed, among other things, that:

1. COBB Tuning will not manufacture, sell, or install Subject Products because the EPA has alleged that these products have a principal effect of bypassing, defeating, or rendering inoperative any emissions control system or element of design on a vehicle (*see* 42 U.S.C. §7522(a)(3));
2. COBB Tuning will no longer provide technical support

(including user manuals, telephone support, online/chat support, and YouTube videos) for Subject Products; and

3. COBB Tuning will no longer provide warranty or service coverage for the Subject Products.

Going forward, the settlement with the EPA specifically allows for COBB Tuning to continue to sell products covered by Executive Orders issued by the California Air Resources Board (“CARB”) or products for which a complete application has been submitted to CARB seeking an Executive Order. COBB Tuning sells various CARB-certified products and more information concerning these CARB-certified products are available on COBB Tuning’s website, [www.cobbtuning.com](http://www.cobbtuning.com).

Sincerely,

[COBB Tuning representative]

**APPENDIX C**

**NOTICE OF CONSENT DECREE IN  
UNITED STATES v. COBB TUNING PRODUCTS, LLC**

**Should you have any questions regarding the above, send your question to:**

**Anonymous Mail Box: [EPAQuestions@cobbtuning.com](mailto:EPAQuestions@cobbtuning.com)**

**Or Contact:**

**Billy Brooks @ [billy.brooks@cobbtuning.com](mailto:billy.brooks@cobbtuning.com)**

**Tadd Crayton @ [tadd.crayton@cobbtuning.com](mailto:tadd.crayton@cobbtuning.com)**

**Jeff Johnson @ [jeff.johnson@cobbtuning.com](mailto:jeff.johnson@cobbtuning.com)**

**TO: ALL OFFICERS, DIRECTORS, AND EMPLOYEES OF COBB TUNING PRODUCTS, LLC**

COBB Tuning Products, LLC (“COBB Tuning”) has entered into a civil judicial settlement with the federal government regarding the manufacture and sale of certain exhaust hardware and engine software tunes, including those exhaust components and tuners identified in the attached list.

Except in certain limited circumstances set out in the agreement, COBB Tuning has agreed to cease manufacturing, selling, and offering to sell these products unless it seeks and obtains an Executive Order issued by the California Air Resources Board covering the product.

Section 203 of the Clean Air Act prohibits the manufacture, sale, and installation of parts or components where a principal effect of the part or component is to bypass, defeat, or render inoperative emission control devices or elements of design, such as oxygen sensors, three-way catalytic converters, and onboard diagnostic systems. Anyone who undertakes any of the actions prohibited by Section 203(a)(3)(A) or (B) of the Clean Air Act, or who offers for sale, sells, conveys, or otherwise transfers in any way the design, technology, or manufacturing processes or techniques used to manufacture the products identified above may be subject to a civil action under the Clean Air Act.



**42 U.S. Code Section 7522 (CAA § 203)**

**(a) Enumerated prohibitions**

The following acts and the causing thereof are prohibited—

(3)(A) for any person to remove or render inoperative any device or element of design installed on or in a motor vehicle or motor vehicle engine in compliance with regulations under this subchapter prior to its sale and delivery to the ultimate purchaser, or for any person knowingly to remove or render inoperative any such device or element of design after such sale and delivery to the ultimate purchaser; or

(3)(B) for any person to manufacture or sell, or offer to sell, or install, 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 regulations under this subchapter, 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.

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Pursuant to the terms of the agreement, training regarding its terms, COBB Tuning's obligations, and the Clean Air Act will occur by XX. A copy of the complete settlement agreement is available [INSERT]. Should you have any questions regarding the above, please contact any of the locations/persons identified at the top of this notice.

**APPENDIX D**  
**COBB TUNING'S FINANCIAL INFORMATION**

At the request of the United States, COBB Tuning provided the following information regarding the ability to pay a civil penalty in this matter:

1. Federal tax return information for:
  - a. AMEI Holdings, Inc. and Subsidiaries for the fiscal years ending Nov. 30, 2014-2022.
2. Annual financial statements information for:
  - a. COBB Tuning Products, LLC for the fiscal years ending Nov. 30, 2015-2023.
  - b. AutoMeter Products, Inc. for the fiscal years ending Nov. 30, 2014-2023.
  - c. AMEI Holdings, Inc. and Subsidiaries for the fiscal years ending Nov. 30, 2014-2023.
3. Year-to-date financial statements information for:
  - a. COBB Tuning Products, LLC for the fiscal-year-to-date periods of Dec. 1 - Sept. 30, 2021-2023.
4. Monthly financial statements information for:
  - a. COBB Tuning Products, LLC for the months between Dec. 2014 and Nov. 2023.
5. Responses to questions posed by the United States, including information related to:
  - a. Organizational structure, including subsidiaries and relationships.
  - b. Financial projections and planning documents.
  - c. Outstanding debt, loan terms, and repayment schedules.
  - d. Dividends and distributions.
  - e. Intercompany transfers, assets, and liabilities.

- f. Presentations discussing financial performance for COBB Tuning Products, LLC and AMEI Holdings, Inc. that were prepared for boards of directors, creditors, and other parties between 2014 and 2023.
- g. Other miscellaneous questions regarding income, expenses, assets, and liabilities.