

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

_____	)	
UNITED STATES OF AMERICA	)	
and the MICHIGAN DEPARTMENT	)	
OF ENVIRONMENT, GREAT LAKES,	)	
AND ENERGY	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Civil Action No. 23-cv- _____
R.J. TORCHING, INC., aka RJ Industrial	)	
LLC or RJ Industrial,	)	
	)	
Defendant.	)	
_____	)	

**APPENDIX B TO CONSENT DECREE  
DEFENDANT’S FINANCIAL  
INFORMATION**

**APPENDIX B:  
DEFENDANT'S FINANCIAL INFORMATION**

At the request of the United States, Defendant RJ Torching, Inc. ("RJT") and RJT owner Jason Roughton provided the following information regarding the ability to pay a civil penalty in this matter:

1. Tax return information for Defendant RJ Torching, Inc. for 2017 through 2020.
2. Tax return information for Jason Roughton for 2019 through 2021.
3. Internal financial statements for Defendant RJ Torching, Inc. and related entities (Employee Enterprises LLC, Torching Solutions LLC, RJ Industrial Services LLC, and five real estate entities) for:
  - a. Full years 2017 through 2021;
  - b. First half of each year (January-June) 2017 through 2022;
  - c. First nine months of each year (January-September) 2018 through 2022.
4. A completed financial data form for RJT Owner Jason Roughton.
5. Responses to questions posed by the United States, including information related to:
  - a. Current shareholder and third-party loans;
  - b. Corporate filings, structure, and history;
  - c. Owner compensation;
  - d. Transactions between Defendant RJ Torching, Inc. and related entities;
  - e. Real estate leases, purchases, transfers, mortgages, and taxes;
  - f. Business activities at each site operated by Defendant RJ Torching, Inc.;
  - g. Cost of installing a capture and control system; and
  - h. Other miscellaneous questions regarding assets, liabilities, and any other contingent obligations.