

Exhibit M

IMPA agreed to a settlement on October 31, 2000, and paid \$74,289.00 for an administrative penalty, due to IMPA's late filing of an Acid Rain Permit Application, monitoring plan, and installation of monitoring equipment for its Anderson and Richmond Combustion Turbines. IMPA self-disclosed this oversight promptly upon its discovery, and EPA consequently waived 100% of the gravity portion of the penalty.

IMEA has had no reportable violations