**Supporting Statement for a Request for OMB Review under**

**The Paperwork Reduction Act**

**1. IDENTIFICATION OF THE INFORMATION COLLECTION**

## 1(a) Title of the Information Collection:

**EPA’s Safer Choice Partner of the Year Awards Program**

**ICR Numbers: EPA ICR No. 2450.02 OMB Control No.: 2070-0184**

## 1(b) Short Characterization / Abstract

This information collection request (ICR) renewal addresses the submission of applications to EPA’s Safer Choice Program for recognition under the Partner of the Year (PY) Awards Program. Note that the original ICR (OMB Control No 2070-0184) referred to the Design for the Environment (DfE) PY Awards Program. The DfE Program changed its name to the Safer Choice Program in March 2015. This ICR renewal reflects the program’s new name. The intent and purpose of the PY Awards Program remains unchanged.

The goal of the PY Awards Program is to recognize Safer Choice stakeholders who have furthered Safer Choice’s safer chemistry goals through their active and exemplary participation in and promotion of the Program. Making Safer Choice’s mission known to the widest possible audience, through its safer product label and in other forms of communication, is critical to fully realizing the program’s goals of protecting human health and the environment, promoting a sustainable economy, and creating green jobs, especially in the small business sector. EPA hosted its inaugural PY Awards in June 2015 and recognized 21 organizations in five categories.  Furthermore, Executive Order 13693, issued February 19, 2015, recognizes the Safer Choice program as one of the ways to promote Federal sustainability.

The PY Awards will be an annual event, with recognition for Safer Choice stakeholder organizations from five broad categories: (1) Formulators/Product Manufacturers (of both consumer and Institutional/Industrial (I/I) products), (2) Purchasers and Distributors, (3) Retailers, (4) Supporters (e.g.,non-governmental organizations, including environmental and health advocates, trade associations, academia, sports teams, and others), and (5) Innovators(e.g.,chemical manufacturers, technology developers, and others). Within these categories and based on the criteria, Safer Choice may elect to give an additional award in the subcategories of “small business” and “sustained excellence.”

Candidates will complete an application that describes the actions taken to qualify for recognition and have it signed by a company or organization authority (e.g., CEO, vice president for governmental affairs, division head, or other authorized signatory).

# 2. NEED FOR AND USE OF THE COLLECTION

##  2(a) Need/Authority for the Collection

Authority for PY derives from section 6604 of the Pollution Prevention Act (PPA) (42 U.S.C. 13103; see Attachment A). Section 6604(b)(5) of the PPA directs EPA to facilitate the adoption of source-reduction techniques by businesses. Also, section 6604(b)(13) directs EPA to establish an annual awards program to recognize a company or companies that operate outstanding or innovative source reduction programs. EPA developed PY in recognition of these directives and through consultation with a broad range of stakeholders.

The information collection activities for PY will assist the Agency in meeting the goals of the PPA by providing recognition for organizations committed to promoting and using safer chemicals. In turn, PY will help organizations meet their sustainability goals by providing the means to, and an objective measure of, environmental stewardship. Investment analysts and advisers often seek these types of measures in evaluating a corporation’s sustainability profile and investment worthiness.[[1]](#footnote-1) PY is also an incentive for promoting the greater use of safer chemicals by organizations EPA has carefully tailored its request for information, especially the PY Application Form, to ensure that it only asks for information essential to verifying an applicant’s eligibility for award or recognition.

##  2(b) Practical Utility/Users of the Data

The information collected by the PY Awards Program is not designed or intended to support regulatory decision-making by EPA. EPA uses the information collected in the PY Application Form to: (1) identify the candidate’s commitment to promoting and using safer chemicals; (2) verify the candidate’s involvement in promoting and using safer chemicals; and (3) determine the candidate’s eligibility for PY award or recognition.

# 3. NON-DUPLICATION, CONSULTATIONS, AND OTHER COLLECTION CRITERIA

##  3(a) Non-Duplication

Respondents will not be asked to provide information that has been or is currently being collected by EPA, other federal or state agencies, or proprietary sources. The information collected by the PY Awards Program is unique and is not duplicative of previous information collection requests. EPA also checked with potential respondents (e.g., trade associations) to confirm that the information being collected by the PY Awards Program does not exist elsewhere.

##  3(b) Public Notice Required Prior to ICR Submission to OMB

In proposing to renew this ICR, EPA provided a 60-day public notice and comment period that ended on December 1, 2015 (80 FR 59773, October 2, 2015). EPA received one anonymous comment during the comment period. A copy of the comment is included as Attachment C. Due to its nature, the comment did not warrant consideration or response.

##  3(c) Consultations

Additionally, under 5 CFR 1320.8(d)(1), OMB requires agencies to consult with potential ICR respondents and data users about specific aspects of ICRs before submitting an ICR to OMB for review and approval. In accordance with this regulation, EPA submitted questions to interested parties via e-mail. The individuals contacted were:

Bill Balek

Director of Legislative and Environmental Services

ISSA

Kathleen Stanton

Director, Technical & Regulatory Affairs

American Cleaning Institute

Beth Law, Staff Executive: Pest Management Products Division, Stewardship & Sustainability,

Environmental Marketing and Claims Committee

Consumer Specialty Products Association

EPA received no responses to its solicitation for consultations. A copy of EPA’s consultation e-mail to the above parties is included in Attachment D.

##  3(d) Effects of Less Frequent Collection

The PY Application Form is designed to be an annual information submission for organizations that wish to apply for recognition. Without this information, EPA will not be able to effectively determine and formally recognize the extent to which organizations are engaged in activities to promote the use of Safer Choice-labeled products and actions to advance the program.

##  3(e) General Guidelines

The information collection activities discussed in this ICR comply with all regulatory guidelines under 5 CFR 1320.5(d)(2).

##  3(f) Confidentiality

No information collected by EPA under PY comprises confidential business information as defined by EPA’s confidentiality regulations (40 CFR 2.201 et seq.).

##  3(g) Sensitive Questions

This information collection does not include any questions of a sensitive nature.

# 4. THE RESPONDENTS AND THE INFORMATION REQUESTED

##  4(a) Respondents and NAICS Codes

Under the PY awards program, EPA seeks applicants from establishments engaged in the production, use, and/or advancement of safer chemicals and who have furthered the goals of Safer Choice through their active and exemplary participation in and promotion of the program.

Below is a list of North American Industry Classification System (NAICS) codes and associated industries that may be affected by information collection requirements covered under this ICR. This list is intended to be illustrative; entities from other industries may elect to apply for recognition for PY awards. However, EPA expects that most applications will come from the following industries:

|  |  |
| --- | --- |
| NAICS Code | Affected Industry |
| 325510 | Paint and Coating Manufacturing |
| 325611 | Soap and Other Detergent Manufacturing |
| 325612 | Polish and Other Sanitation Good Manufacturing |
| 325910 | Printing Ink Manufacturing |
| 325992 | Photographic Film, Paper, Plate, and Chemical Manufacturing |
| 325998 | All Other Miscellaneous Chemical Product and Preparation Manufacturing |
| 561210 | Facilities Support Services |
| 561720 | Janitorial Services |
| 561740 | Carpet and Upholstery Cleaning Services |
| 611310 | Colleges, Universities, and Professional Schools |
| 8123 | Drycleaning and Laundry Services |

921190 Other General Government Support

##  4(b) Information Requested

Once a prospective organization reviews the PY materials and decides to apply, it should submit a PY Application Form (EPA Form 9600-04; see Attachment B for complete form). All forms will be available in hard copy and electronic format. Participants can use the hard copy forms they receive from EPA by mail or download PDF versions of the forms from the Safer Choice website at [*http://www2.epa.gov/sites/production/files/2015-01/documents/poty2015\_application.pdf*](http://www2.epa.gov/sites/production/files/2015-01/documents/poty2015_application.pdf).

1. Data items:

The reporting items include:

* Organization name and website URL;
* Name, title, address, phone number, fax number, and e-mail address of the candidate’s primary contact person;
* Recognition category (or categories) for which the candidate is applying;
* Indication of whether the organization is a small business;
* Indication of whether the organization should be considered for sustained excellence;
* Descriptions of activities taken to qualify for recognition;
* Signature, name, and title of senior company or organization authority (e.g., CEO, vice president for governmental affairs, division head, or other authorized signatory).

(ii) Respondent activities:

Candidates will conduct the following activities in order to complete and submit the PY Application Form:

* Review the PY information;
* Decide whether to apply for recognition, and in what recognition category or categories;
* Select a primary contact person for the program;
* Complete the PY Application Form, including obtaining the signature of a company or organization authority (e.g., CEO, vice president for governmental affairs, division head, or other authorized signatory);
* Describe how their organization meets the evaluation criteria for the relevant recognition;
* Fax, e-mail, or mail the form to EPA;
* Provide relevant documentation to EPA upon request.

# 5. THE INFORMATION COLLECTED – AGENCY ACTIVITIES, COLLECTION

#  METHODOLOGY, AND INFORMATION MANAGEMENT

##  5(a) Agency Activities

EPA engages in the following activities related to the PY Application Form:

* Distribute the PY Application Form to potential participants, and maintain a downloadable PDF version on the Safer Choice website;
* Answer questions posed by potential applicants regarding PY recognition;
* Receive the completed forms, review for completeness and place any necessary follow-up calls;
* Screen applicants to determine their history of civil or criminal EPA enforcement actions; and
* Approve candidates for PY recognition based on evaluation criteria (see Attachment B, Section 2) and notify both successful and unsuccessful applicants of the decisions.

##  5(b) Collection Methodology and Management

Respondents will be able to obtain the PY Application Form in hard copy from EPA or by downloading it from the Safer Choice website. The completed forms can be faxed, e-mailed, or mailed to EPA.

In collecting and analyzing the information associated with this ICR, EPA will use a telephone system, personal computers, and applicable database software. EPA will ensure the accuracy and completeness of collected information by reserving the right to request relevant documentation at any time to confirm that candidates have achieved the criteria for recognition. Based on its experience with the Safer Detergents Stewardship Initiative (SDSI) Awards Program in 2008 and the inaugural PY Awards Program in 2015, EPA anticipates needing to exercise this right for no more than one candidate per participant category and has incorporated the associated burden into section 6 below.

##  5(c) Small Entity Flexibility

EPA expects that a small number of participants in the PY Awards Program will be small entities. EPA has designed its application form to minimize respondent burden while obtaining sufficient and accurate information. In addition, given the voluntary nature of the collection, EPA expects that respondents will participate only if the benefits of participation outweigh the information collection burden.

##  5(d) Collection Schedule

Organizations may submit an application for this annual awards program each of the three years covered by this ICR.

# 6. ESTIMATING THE BURDEN AND COST OF THE COLLECTION

The data collection mechanism for the PY awards is the PY Application Form. In an effort to minimize burden and cost, the PY Application Form was designed to contain straightforward questions. In addition, one application package will serve all types of participants. The expected participant categories for PY are as follows:

 (1) Formulators/Product Manufacturers (of both consumer and Institutional/Industrial (I/I) products),

(2) Purchasers and Distributors,

(3) Retailers,

(4) Supporters (e.g., non-governmental organizations, including environmental and health advocates, trade associations, academia, sports teams, and others) and

(5) Innovators (e.g., chemical manufacturers, technology developers, and others).

Within these participant categories, it is expected that participants will be private sector institutions. Within the participant category Purchasers and Distributors, about five local or state governments are likely to participate, with the remaining participants being private sector institutions.

##  6(a) Estimating Respondent Burden

The average respondent burden is estimated to be 15 hours for all participant types. EPA used professional judgment to arrive at a burden estimate, as well as its experience with administering the PY Awards Program in 2015. Burden hours for the PY application package are for reporting purposes only.

EPA expects that for a typical entity, program and application review will take about one hour (technical staff). Obtaining approval, which is likely to involve verifying assumptions with staff and ensuring support from multiple levels of management, will take about three hours (1 managerial, 1 technical, 1 clerical). Completing the application form will take about 11 hours (10 technical, 1 clerical). Included in the application form estimate of 11 hours is the potential applicant burden that would be incurred if EPA finds it necessary to verify the accuracy and/or completeness of information in an application. For purposes of the burden estimate, EPA assumes that it will need to verify information from one organization in each participant category.

## 6(b) Estimating Respondent Costs

EPA estimates an average loaded hourly labor rate (base hourly rate plus fringe and overhead) of $68.36 for managerial staff, $65.41 for technical staff, and $28.22 for clerical staff. These three labor rate estimates are based upon manufacturing industry wage data from *Employer Costs for Employee Compensation Supplementary Tables March 2015 (Supplementary Table 2)*. In addition, the hourly labor rates have been rounded, to the nearest cent, for the purposes of this ICR. The derivation of labor rates for managerial, technical, and clerical staff are shown in Exhibit 6.1.

**Exhibit 6.1. Derivation of Total Compensation**

|  |  |  |  |
| --- | --- | --- | --- |
|   | **Total compensation** | **Wages and Salaries** | **Benefit costs** |
| Total | Paid leave | Supplemental pay | Insurance | Retirement and Savings | Legally Required Benefits |
|   |   |   |   |   |   |   |   |   |
| **Managerial** | $68.36 | $44.86 | $23.50 | $6.18 | $2.74 | $5.24 | $4.98 | $4.35 |
| **Technical** | $65.41 | $42.40 | $23.00 | $5.76 | $2.77 | $5.16 | $5.07 | $4.23 |
| **Clerical** | $28.22 | $18.75 | $9.47 | $1.96 | $0.83 | $3.48 | $1.05 | $2.15 |

Exhibit 6.2 presents the estimated burden hours and costs for all respondents during each of the three years covered under this ICR assuming 15 hours for all participant categories. No capital or operations and management costs are incurred by respondents under this ICR, with the possible exception of postage and photocopy costs.

**Exhibit 6.2. Estimated Annual Burden and Costs to Respondents**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Type of Affected Public** | **Collection activity** | **Estimated # of applicants** | **Estimated response time (hours)** | **Total burden (hours)** | **Hourly labor cost\*** | **Total cost** |
| **Mgr.** | **Tech.** | **Cler.** | **Mgr.** | **Tech.** | **Cler.** | **Total** | **Mgr.** | **Tech.** | **Cler.** |  |
| **Private Sector** | **Formulators/Product Manufacturers** | **22** |  |  |
| Review application and program information |  | 0 | 1 | 0 | 0 | 22 | 0 | 22 | **68.36** | **65.41** | **28.22** | $1,439 |
| Obtain senior approval |  | 1 | 1 | 1 | 22 | 22 | 22 | 66 | **68.36** | **65.41** | **28.22** | $3,564 |
| Complete and submit package |  | 0 | 10 | 1 | 0 | 220 | 22 | 242 | **68.36** | **65.41** | **28.22** | $15,011 |
| ***Subtotal*** | **22** | **1** | **12** | **2** | **22** | **264** | **46** | **330** | -- | -- | -- | **$20,014** |
| **Innovators** | **9** |  |  |
| Review application and program information |  | 0 | 1 | 0 | 0 | 9 | 0 | 9 | **68.36** | **65.41** | **28.22** | $589 |
| Obtain senior approval |  | 1 | 1 | 1 | 9 | 9 | 9 | 27 | **68.36** | **65.41** | **28.22** | $1,458 |
| Complete and submit package1 |  | 0 | 10 | 1 | 0 | 90 | 9 | 99 | **68.36** | **65.41** | **28.22** | $6,141 |
| ***Subtotal*** | **9** | **1** | **12** | **2** | **9** | **108** | **18** | **135** | -- | -- | -- | **$8,187** |
| **Retailers** | **5** |  |  |
| Review application and program information |  | 0 | 1 | 0 | 0 | 5 | 0 | 5 | **68.36** | **65.41** | **28.22** | $327 |
| Obtain senior approval |  | 1 | 1 | 1 | 5 | 5 | 5 | 15 | **68.36** | **65.41** | **28.22** | $810 |
| Complete and submit package |  | 0 | 10 | 1 | 0 | 50 | 5 | 55 | **68.36** | **65.41** | **28.22** | $3,412 |
| ***Subtotal*** | **5** | **1** | **12** | **2** | **5** | **60** | **10** | **75** | -- | -- | -- | **$4,549** |
| **Supporters** | **9** |  |  |
| Review application and program information |  | 0 | 1 | 0 | 0 | 9 | 0 | 9 | **68.36** | **65.41** | **28.22** | $589 |
| Obtain senior approval |  | 1 | 1 | 1 | 9 | 9 | 9 | 27 | **68.36** | **65.41** | **28.22** | $1,458 |
| Complete and submit package |  | 0 | 10 | 1 | 0 | 90 | 9 | 99 | **68.36** | **65.41** | **28.22** | $6,141 |
| ***Subtotal*** | **9** | 1 | 12 | 2 | **9** | **108** | **18** | **135** | -- | -- | -- | **$8,187** |
| **Private Sector and Local/State Governments** | **Purchasers and Distributors** | **5** |  |  |
| Review application and program information |  | 0 | 1 | 0 | 0 | 5 | 0 | 5 | **68.36** | **65.41** | **28.22** | $327 |
| Obtain senior approval |  | 1 | 1 | 1 | 5 | 5 | 5 | 15 | **68.36** | **65.41** | **28.22** | $810 |
| Complete and submit package |  | 0 | 10 | 1 | 0 | 50 | 5 | 55 | **68.36** | **65.41** | **28.22** | $3,412 |
| ***Subtotal*** | **5** | **1** | **12** | **2** | **5** | **60** | **10** | **75** | -- | -- | -- | **$4,549** |
|  | **Total** | **50** |  |  |  |  |  |  | **750** |  |  |  | **$45,486** |

## 6(c) Estimating Agency Burden and Costs

Exhibit 6.3 presents the total compensation for Agency employees, and Exhibit 6.4 the estimated Agency burden hours and costs associated with the information collection activities under this ICR. Other direct costs (copying, printing, telephone, and mailing expenses) are also included. EPA based its burden estimates on its experience managing SDSI and other voluntary programs.

Agency labor costs are calculated based on hourly basic rates for federal employees in the Washington-Baltimore area published by the Office of Personnel Management for 2015, effective January 2015. The average hourly labor rate for managerial staff is estimated as the rate for a GS-13 Step 5 employee and for technical staff as a GS-10 Step 10 employee. It is assumed that clerical staff will not be used. These GS-level assumptions are consistent with those used in past EPA OPPT ICRs. The hourly labor rates were multiplied by an assumed loading factor of 1.6 to reflect Federal fringe benefits and overhead. This loading factor is from an EPA guide, Instructions for Preparing Information Collection Requests (ICRs) (OPPE, 1992, page 30, footnote 9).

**Exhibit 6.3.** Total compensation for Agency Employees

|  |  |  |  |
| --- | --- | --- | --- |
| **Agency Employee Function** | **2015 pay grade** | **Hourly****labor rate\*** | **Hourly rate****(hourly labor rate \*** **loading factor of 1.6)** |
| Managerial | GS-13 Step 5 | $49.32 | $78.91 |
| Technical | GS-10 Step 10 | $36.13 | $57.81 |

 \*Taken from <https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2015/DCB_h.pdf>

**Exhibit 6.4. Estimated Annual Agency Burden and Costs**

| **Activities** | **Hours per Labor Category** | **Labor Cost per Hour** | **Total Cost per Activity** | **Total Hours and Cost** |
| --- | --- | --- | --- | --- |
| PY application form | EPA managerial | EPA technical | EPA managerial | EPA technical | EPA managerial | EPA technical | Total Hours per Activity | Total Cost per Activity |
| Distribute forms | 7 | 23 | $78.91 | $57.81 | $552 | $1,330 | 30 | $1,882 |
| Answer questions | 7 | 23 | $78.91 | $57.81 | $552 | $1,330 | 30 | $1,882 |
| Record / enter forms | 10 | 30 | $78.91 | $57.81 | $789 | $1,734 | 40 | $2,523 |
| Verify information; Make awards selection | 12 | 38 | $78.91 | $57.81 | $947 | $2,197 | 50 | $3,144 |
| Notify applicants of decision | 3 | 9 | $78.91 | $57.81 | $237 | $520 | 12 | $757 |

## 6(d) Estimating the Respondent Universe and Total Burden and Costs

EPA estimates that 50 applications will be submitted each year over the three-year life of the clearance. This estimate is based on the 2015 PY Awards cycle, which had 35 applications, and is a significantly lower estimate of the number of applications than EPA anticipated at the time OMB initially approved this information collection. EPA expects a higher number of applications in subsequent years as more companies partner with the Safer Choice Program. Furthermore, due to the nature of the PY awards and the demographic of interested parties, EPA estimates that about nearly half of participating companies will be product formulators/manufacturers. The total annual burden hours and cost associated with this information collection are 750 hours and $45,486, respectively.

##  6(e) Bottom Line Burden Hours and Cost Tables

Respondent Tally

Exhibit 6.5 below summarizes the total annual estimated respondent burden and cost. These estimates represent the average burden in any given year over the three years covered by this ICR.

**Exhibit 6.5. Total Annual Estimated Respondent Burden and Cost Summary**

|  |  |  |  |
| --- | --- | --- | --- |
| **Total # of Respondents** | **Burden Hours** | **Capital and O&M Cost** | **Annual Labor Cost** |
| 50 | 750 | $0 | $45,486 |

Agency Tally

Exhibit 6.6 below summarizes the total annual estimated agency burden and cost. These estimates represent the average burden in any given year over the three years covered by this ICR.

**Exhibit 6.6. Total Annual Estimated Agency Burden and Cost Summary**

|  |  |
| --- | --- |
| **Burden Hours** | **Annual Labor Cost** |
| 162 | $10,188 |

##  6(f) Reasons for Change in Burden

 This renewal reflects a decrease in the total estimated respondent burden of 900 hours (from 1,650 hours to 750 hours) from that currently in the OMB inventory. This decrease reflects the experience of EPA’s Safer Choice program since OMB first approved this information collection. The Safer Choice program conducted its first Partner of the Year Awards in 2015 at which time EPA had received applications from 35 respondents. Based on that experience, EPA has reduced the estimated number of respondents and the corresponding burden.

##  6(g) Burden Statement

The annual public burden for this collection of information is estimated at 15 hours per response, including time for reviewing instructions, gathering information, and completing and reviewing the application. Burden is defined in 5 CFR 1320.3(b). An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this information collection appears above. The OMB control numbers for EPA’s regulations in title 40 of the CFR, after appearing in the Federal Register, are listed in 40 CFR part 9 and included on the related collection instrument or form, if applicable.

 The Agency has established a public docket for this ICR under Docket ID No. EPA-HQ-OPPT-2014-0736, which is available for online viewing at www.regulations.gov, or in person viewing at the Pollution Prevention and Toxics Docket in the EPA Docket Center (EPA/DC). The EPA/DC Public Reading Room is located in the EPA West Building, Room 3334, 1301 Constitution Ave., NW., Washington, DC. The EPA/DC Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the EPA/DC Public Reading Room is (202) 566-1744, and the telephone number for the Pollution Prevention and Toxics Docket is (202) 566-0280.

 You may submit comments regarding the Agency's need for this information, the accuracy of the provided burden estimates and any suggested methods for minimizing respondent burden, including the use of automated collection techniques. Submit your comments, referencing Docket ID No. EPA-HQ-OPPT-2014-0736 and OMB Control No. 2070-0184, to (1) EPA online using www.regulations.gov (our preferred method), or by mail to: Pollution Prevention and Toxics Docket, Environmental Protection Agency Docket Center (EPA/DC), Mailcode: 28221T, 1200 Pennsylvania Ave., NW., Washington, DC 20460, and (2) OMB by mail to: Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), Attention: Desk Officer for EPA, 725 17th Street, NW, Washington, DC 20503. **ATTACHMENTS TO THE SUPPORTING STATEMENT**

Attachments to the supporting statement are available in the public docket established for this ICR under Docket ID No. EPA-HQ-OPPT-2014-0736. These attachments are available for online viewing at www.regulations.gov or otherwise accessed as described in section 6(g) of the supporting statement.

Attachment A:42 USC 13103 - Pollution Prevention Act Section 6604.An

 authenticated electronic version is available online at the Government

 Printing Office's Federal Digital System (FDsys) website.

Attachment B:Safer Choice Partner of the Year Application Form(EPA Form 9600-04)

Attachment C: Copy of Comment Received during the Public Notice and Comment

 Period

Attachment D: Copy of Consultations Message Sent by EPA to Potential Respondents

1. “Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage;” Daniel Esty and Andrew Winston; Yale University Press, New Haven, CT; 2006 [↑](#footnote-ref-1)