**Section 741.330 Board Review and Final Orders**

a) Based on the evidence presented at hearing or in a stipulation, the Board will enter a final order allocating a proportionate share to each participant.

b) The Board's final order will allocate 100 percent of the performance or costs of the response under the Remedial Action Plan or written agreement with the Agency. If the total of the agreed allocations under Section 741.310(a)(1) of this Subpart and the proportionate shares demonstrated during the hearing do not equal 100 percent of the performance or costs of the response, the Board's order will allocate the remaining liability for performance or costs among all of the participants in the same ratio as the shares that have been agreed upon or demonstrated during the hearing.

c) The Board's final order will include an order to perform or pay for the response based on the proportionate shares determined during the proceeding.

d) The Board may impose penalties under Section 42 of the Act if a participant fails to comply with a Board order under this Section.