

UNITED STATES OF AMERICA

DEPARTMENT OF LABOR

WAGE AND HOUR DIVISION

SUBPOENA DUCES TECUM AND AD TESTIFICANDUM

TO: Anthony Isola, Individually and in his capacity as president and custodian of records for ACC Concrete, Inc. and APJ Construction, Inc., 3911 Franklin Avenue, Seaford, New York 11783 :

You are hereby ordered to appear before Mr. Irv Miljoner, District Director of the WAGE AND HOUR DIVISION, UNITED STATES DEPARTMENT OF LABOR, at 1400 Old Country Road, Suite 410, Westbury, New York 11590, on the 17th day of January, 2012, at 9:30 a.m. of that day, and to testify and bring with you and produce at that time and place documents in your possession or control listed in Attachment # 1 regarding the wages, hours and other conditions and practices of employment maintained by ACC Concrete, Inc., and APJ Construction, Inc. and any other business, firm or establishment owned or operated by you or in which you were an officer, or in which you had an ownership or shareholding interest for the period November 8, 2009 through November 9, 2011 as specifically described in paragraph 1 of Attachment #1 which is made a part of this subpoena.

FAIL NOT AT YOUR PERIL

IN TESTIMONY WHEREOF I have hereunto affixed my signature and the seal of the UNITED STATES DEPARTMENT OF LABOR at Philadelphia, Pennsylvania this 15th day of December, 2011.



GEORGE G. FERENCE
REGIONAL ADMINISTRATOR
WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

ATTACHMENT #1

You are directed to produce the following records regarding wages, hours, working conditions and practices of employment and the legal identity of **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1, below, for the period beginning November 8, 2009 through and including November 9, 2011, irrespective of form** (computerized, typewritten, handwritten, facsimile or e-mail) :

1. The names and addresses of all businesses, firms or work locations owned and/or operated by you or in which you held the position of officer, or in which you had an ownership and/or shareholder interest within the preceding three (3) years, irrespective of the form of the business, firm or work location (corporate, partnership, sole proprietorship, etc.).
2. Names and home addresses of corporate owners, partners, and/or stock holders in the above-referenced firm(s), and the percentage of ownership.
3. Profit and loss statements for **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1.**
4. Copies of U.S. Corporate Business Tax Returns (forms 1120) filed with the Internal Revenue Service, and all quarterly combined Withholding, Wage Reporting, and Unemployment Insurance Returns filed with the New York State Department of Taxation and Finance on behalf of **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1.**
5. Business records and documents reflecting the complete names (first name, last name and middle initial), addresses, social security numbers, telephone numbers, e-mail addresses, titles, start and termination dates of all current and former employees for **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1.**
6. For all current and former employees of **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1:** all documents, correspondence, letters, memoranda, notes, business, time and payroll records relating to :
 - a. Daily and weekly work schedules;
 - b. Hours worked, including, but not limited to, time cards and time sheets;
 - c. Work sheets summarizing hours worked;
 - d. Hourly wage rates (both regular and overtime rates) for hourly employees;
 - e. Weekly wage rates for salaried employees;
 - f. Wage computations, both for regular wages and overtime wages;
 - g. Work sheets used to assist payroll companies in the preparation of weekly payroll;
 - h. Wages paid (irrespective of form – check or cash – and irrespective of employee’s status as and on-the-books or off-the-books employee);
 - i. Wages not paid, wages that are due and owing;

- j. Additions to and deductions from wages paid, including but not limited to draws on salary;
- k. W-2 forms issued for the 2009 and 2010 tax years.

7. For all persons performing work for or on behalf of **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1**, who have been classified by **ACC Concrete, Inc., and APJ Construction, Inc., and any other business or firm referenced in paragraph 1**, as consultants or independent contractors: all documents, correspondence, letters, memoranda, notes, business, time and payroll records relating to :

- a. Business records and documents reflecting the name, address, telephone numbers, e-mail addresses, nature of the work performed and period(s) during which of retention or engagement.
- b. Invoices and billing notices submitted by or on behalf of the consultants or independent contractors for services rendered.
- c. Cash disbursement journals, check registers, business records, notebooks, documents, and memos indicating payment to independent contractors, consultants, helpers or other persons for work performed or services rendered.
- d. Records showing, or indicating, or tending to show or indicate outstanding payments, and/or payments not made, and/or payments that are due and owing.
- e. 1099 forms issued to consultants and/or independent contractors for the time periods above-referenced.