



1696

THE CITY OF NEW YORK  
BUSINESS INTEGRITY COMMISSION  
100 CHURCH STREET, 20TH FLOOR  
NEW YORK, NEW YORK 10007

**DECISION OF THE BUSINESS INTEGRITY COMMISSION DENYING THE EXEMPTION APPLICATION OF IMBRIANO'S LANDSCAPING INC. FOR A REGISTRATION TO OPERATE AS A TRADE WASTE BUSINESS**

Imbriano's Landscaping Inc. ("Imbriano's" or the "Applicant") has applied to the New York City Business Integrity Commission, formerly known as the New York City Trade Waste Commission, ("Commission") for an exemption from licensing requirements and a registration to operate a trade waste business pursuant to Local Law 42 of 1996. See Title 16-A of the New York City Administrative Code ("Admin. Code"), § 16-505(a). Local Law 42, which created the Commission to regulate the trade waste removal industry in New York City, was enacted to address pervasive organized crime and other corruption in the commercial carting industry, to protect businesses using private carting services, and to increase competition in the industry and thereby reduce prices.

Imbriano's applied to the Commission for a registration enabling it to operate as a trade waste business "solely engaged in the removal of waste materials resulting from building demolition, construction, alteration or excavation" – a type of waste commonly known as construction and demolition debris, or "C & D." Admin. Code § 16-505(a). Local Law 42 authorizes the Commission to review and determine such applications for registration. See id. If, upon review and investigation of the application, the Commission grants the applicant a registration, the applicant becomes "exempt" from the licensing requirement applicable to businesses that remove other types of waste. See id.

In determining whether to grant a registration to operate a construction and demolition debris removal business, the Commission considers the same types of factors that are pertinent to the Commission's determination whether to issue a license to a business seeking to remove other types of waste. See, e.g., Admin Code § 16-504(a) (empowering Commission to issue and establish standards for issuance, suspension, and revocation of licenses and registrations); compare Title 17, Rules of the City of New York ("RCNY") §§ 1-06 & 2-02 (specifying information required to be submitted by license applicant) with id. §§ 1-06 & 2-03(b) (specifying information required to be submitted by registration applicant); see also Admin. Code §16-513(a)(i) (authorizing suspension or revocation of license or registration for violation of Local Law 42 or any rule promulgated pursuant thereto). Central to the Commission's investigation and determination of a registration application is whether the applicant has business integrity.

See 17 RCNY § 1-09 (prohibiting numerous types of conduct reflecting lack of business integrity, including violations of law, knowing association with organized crime figures, false or misleading statements to the Commission, and deceptive trade practices); Admin. Code § 16-509(a) (authorizing Commission to refuse to issue licenses to applicants lacking “good character, honesty and integrity”).

Based upon the record as to the Applicant, the Commission denies Imbriano’s exemption application and refuses to issue a registration on the ground that this Applicant lacks good character, honesty and integrity for the following independently sufficient reasons:

- (i) The Applicant failed to pay taxes and other government obligations for which judgments have been entered.
- (ii) The Applicant knowingly failed to provide information and documentation required by the Commission.

## I. BACKGROUND

### A. The New York City Carting Industry

Virtually all of the more than 200,000 commercial business establishments in New York City contract with private carting companies to remove and dispose of their refuse. Historically, those services have been provided by several hundred companies. For the past four decades, and until only a few years ago, the private carting industry in the City was operated as an organized crime-controlled cartel engaging in a pervasive pattern of racketeering and anticompetitive practices. The United States Court of Appeals for the Second Circuit has described that cartel as “a ‘black hole’ in New York City’s economic life.” Sanitation & Recycling Industry, Inc. v. City of New York, 107 F.3d 985, 989 (2d Cir. 1997) (“SRI”).

Extensive testimonial and documentary evidence adduced during lengthy City Council hearings addressing the corruption that historically has plagued this industry revealed the nature of the cartel: an entrenched anti-competitive conspiracy carried out through customer-allocation agreements among carters, who sold to one another the exclusive right to service customers, and enforced by organized crime-connected racketeers, who mediated disputes among carters. See generally Peter Reuter, Racketeering in Legitimate Industries: A Study in the Economics of Intimidation (RAND Corp. 1987). After hearing the evidence, the City Council made numerous factual findings concerning organized crime’s longstanding and corrupting influence over the City’s carting industry and its effects, including the anticompetitive cartel, exorbitant carting rates, and rampant customer overcharging. More generally, the Council found “that unscrupulous businesses in the industry have taken advantage of the absence of an effective regulatory scheme to engage in fraudulent conduct.” Local Law 42, § 1.

The City Council’s findings of extensive corruption in the commercial carting industry have been validated by the successful prosecution of many of the leading figures and companies in the industry. In 1995 and 1996, the Manhattan District Attorney

obtained racketeering indictments against more than sixty individuals and firms connected to the City's waste removal industry, including powerful mob figures such as Genovese organized crime family capo Alphonse Malangone and Gambino soldier Joseph Francolino. Simply put, the industry's entire modus operandi, the cartel, was indicted as a criminal enterprise. Since then, all of the defendants have either pleaded or been found guilty of felonies; many have been sentenced to lengthy prison terms, and many millions of dollars in fines and forfeitures have been imposed.

The Commission's regulatory and law-enforcement investigations have confirmed that organized crime has long infiltrated the construction and demolition debris removal sector of the carting industry as well as the garbage hauling sector that was the focus of the Manhattan District Attorney's prosecution. In light of the close nexus between the C & D sector of the carting industry and the construction industry, mob influence in the former should come as no surprise. The construction industry in New York City has been corrupted by organized crime for decades. See, e.g., James B. Jacobs, Gotham Unbound: How New York City Was Liberated from the Grip of Organized Crime 96-115 (1999) (detailing La Cosa Nostra's influence and criminal activity in the concrete, masonry, drywall, carpentry, painting, trucking, and other sectors of the City's construction industry).

Moreover, the C & D sector of the carting industry has been a subject of significant federal prosecutions. In 1990, Anthony Vulpis, an associate of both the Gambino and the Genovese organized crime families, Angelo Paccione, and six waste hauling companies owned or controlled by them were convicted of multiple counts of racketeering and mail fraud in connection with their operation of a massive illegal landfill on Staten Island. See United States v. Paccione, 949 F.2d 1183, 1186-88 (2d Cir. 1991), cert. denied, 505 U.S. 1220 (1992). Many C & D haulers dumped their loads at this illegal landfill, which accumulated 550,000 cubic yards of refuse over a mere four-month period in 1988; during that period, "the City experienced a sharp decline in the tonnage of construction waste deposited" at its Fresh Kills landfill, as well as "a concomitant decline in revenue" from the fees that would have been charged for dumping at a legal landfill. 949 F.2d at 1188. The trial judge described this scheme as "one of the largest and most serious frauds involving environmental crimes ever prosecuted in the United States." United States v. Paccione, 751 F. Supp. 368, 371 (S.D.N.Y. 1990).

Another illegal waste disposal scheme also prominently featured haulers of construction and demolition debris. This scheme involved certain "cover" programs instituted by the City of New York at Fresh Kills, under which the City obtained materials needed to cover the garbage and other waste dumped at the landfill. Under the "free cover" program, transfer stations and carting companies could dispose of "clean fill" (i.e., soil uncontaminated by debris) at Fresh Kills free of charge. Under the "paid cover" program, the City contracted with and paid carting companies to bring clean fill to Fresh Kills. Numerous transfer stations and carters, however, abetted by corrupt City sanitation workers, dumped non-qualifying materials (including C & D) at Fresh Kills under the guise of clean fill. This was done by "cocktailing" the refuse: Refuse was placed beneath, and hidden by, a layer of dirt on top of a truckload. When the trucks arrived at Fresh Kills, they appeared to contain nothing but clean fill, which could be dumped free of charge.

In 1994, twenty-eight individuals, including numerous owners of transfer stations and carting and trucking companies, were indicted in connection with this scheme, which deprived the City of approximately \$10 million in disposal fees. The indictments charged that from January 1988 through April 1992, the defendants participated in a racketeering conspiracy and engaged in bribery and mail fraud in connection with the operation of the City's "cover" programs. The various hauling companies, from Brooklyn, Queens, and Staten Island, were charged with paying hundreds of thousands of dollars in bribes to Department of Sanitation employees to allow them to dump non-qualifying materials at Fresh Kills without paying the City's tipping fees. See United States v. Cafra, et al., No. 94 Cr. 380 (S.D.N.Y.); United States v. Barbieri, et al., No. 94 Cr. 518 (S.D.N.Y.); see also United States v. Caccio, et al., Nos. 94 Cr. 357,358, 359, 367 (four felony informations). Twenty-seven defendants pleaded guilty in 1994 and 1995, and the remaining defendant was found guilty in 1996 after trial.

In sum, the need to root organized crime and other forms of corruption out of the City's waste removal industry applies with equal force to the garbage hauling and the C & D sectors of the industry. Local Law 42 recognizes this fact in requiring C & D haulers to obtain registrations from the Commission in order to operate in the City. See Attonito v. Maldonado, 2004 N.Y. App. Div. Lexis 411, January 20, 2004.

#### **B. Local Law 42**

Upon the enactment of Local Law 42, the Commission assumed regulatory authority from the Department of Consumer Affairs ("DCA") for the licensing and registration of businesses that remove, collect, or dispose of trade waste. See Admin. Code § 16-503. "Trade waste" is broadly defined and specifically includes "construction and demolition debris." Id. § 16-501(f)(1). The carting industry quickly challenged the new law, but the courts have consistently upheld Local Law 42 against repeated facial and as-applied constitutional challenges by New York City carters. See, e.g., Sanitation & Recycling Industry, Inc. v. City of New York, 928 F. Supp. 407 (S.D.N.Y. 1996), aff'd, 107 F.3d 985 (2d Cir. 1997); Universal Sanitation Corp. v. Trade Waste Comm'n, No. 96 Civ. 6581 (S.D.N.Y. Oct. 16, 1996); Vigliotti Bros. Carting Co. v. Trade Waste Comm'n, No. 115993/96 (Sup. Ct. N.Y. Cty. Dec. 4, 1996); Fava v. City of New York, No. CV-97-0179 (E.D.N.Y. May 12, 1997); Imperial Sanitation Corp. v. City of New York, No. 97 CV 682 (E.D.N.Y. June 23, 1997); PJC Sanitation Services, Inc. v. City of New York, No. 97-CV-364 (E.D.N.Y. July 7, 1997). The United States Court of Appeals has definitively ruled, that an applicant for a trade waste removal license under Local Law 42 has no entitlement to and no property interest in a license, and the Commission is vested with broad discretion to grant or deny a license application. SRI, 107 F.3d at 995; see also Daxor Corp. v. New York Dep't of Health, 90 N.Y.2d 89, 98-100, 681 N.E.2d 356, 659 N.Y.S.2d 189 (1997).

## II. DISCUSSION

The Applicant filed an application for exemption from licensing requirements for removal of demolition debris (the "application"). The staff has conducted an investigation of the Applicant. On February 20, 2004, the staff issued a 6-page recommendation that Imbriano's application be denied. Pursuant to the Commission's rules, Imbriano's had ten business days, or until March 5, 2004, to submit a written response to the staff recommendation. See 17 RCNY § 2-08(a). On March 1, 2004, the Applicant's principal, Ralph Imbriano appeared at the Commission's offices and met with a member of the Commission's staff. At this time the Commission's staff member provided Ralph Imbriano with copies of judgment and lien searches.<sup>1</sup> Additionally, the Commission's staff member informed Ralph Imbriano that he should provide proof to the Commission that all of the judgments and liens against Imbriano's are paid and satisfied. The Commission's staff member extended the time for the Applicant to provide this information and/or to submit a reply to the staff's recommendation by March 5, 2004. On or about March 8, 2004, the Applicant's accountant, Joseph V. Plaia, contacted a member of the Commission's staff by telephone. At this time, Plaia informed the staff that the Applicant would provide the Commission proof that all judgments and liens are paid and satisfied by March 12, 2004. Later, on March 8, 2004, Plaia sent the Commission's staff a 7-page facsimile consisting of several unverified and unsigned letters and several other unintelligible exhibits in response to the staff's recommendation.<sup>2</sup> The Commission has carefully considered both the staff's recommendation and the unverified and unsigned response from the Applicant's accountant. For the independently sufficient reasons set forth below, the Commission finds that the Applicant lacks good character, honesty, and integrity and denies its exemption/registration application.

### A. The Applicant Failed to Pay Taxes and Other Government Obligations for Which Judgments Have Been Entered.

"[T]he failure to pay any tax, fine, penalty or fee related to the applicant's business for which ... judgment has been entered by a court or administrative tribunal of competent jurisdiction" reflects adversely on an applicant's integrity. See NYC Admin. Code §16-509(a)(x).

Numerous judgments have been docketed against Imbriano's by the United States, the Workers Compensation Board of New York State, the New York State Commissioner of Labor, and the State Insurance Fund. According to a judgment and lien search conducted by the Commission, Imbriano's currently owes the following unsatisfied judgments:

<sup>1</sup> The results of the judgment and lien searches were previously provided to the Applicant on several occasions since June 23, 2003. See *infra*.

<sup>2</sup> Although both 17 RCNY Section 2-08(a) and the staff's recommendation state that any assertions of fact submitted in the Applicant's response must be made under oath, the Applicant's response failed to attach a *sworn* affidavit from its principal. See 17 RCNY Section 2-08(a); see also Recommendation at 6 (allowing the Applicant 10 business days to submit any assertions of fact "under oath" and any documentation that it wishes the Commission to consider). The Applicant and its representatives have not provided the Commission with any other response to the staff's recommendation.

**NYS Commissioner of Labor:**

- Docket date 4/25/03 - Docket Number 000776820, \$1,025
- Docket date 7/25/03 - Docket Number 000795307, \$1,031
- Docket date 10/24/03 - Docket Number 000817620, \$1,032
- Docket date 11/26/03 - Docket Number 000826687, \$3,754

**Federal Tax Lien/Internal Revenue Service:**

- Docket date 6/13/03 - Filing Number 2003000170779, \$3,490.58

**Workers Compensation Board of New York State:**

- Docket date 5/31/02- Docket Number 000702084, \$8,500

**State Insurance Fund:**

- Docket date 7/17/03- Docket Number 1510603, \$2,498

The Commission's staff informed the Applicant that it owed numerous unsatisfied judgments to several governmental entities. As is set forth below, the Applicant either provided inadequate responses to Commission requests for information, or failed to respond at all. The judgments remain unsatisfied. The response submitted by the Applicant's accountant states that he is "waiting for correspondence from the NYS Labor and Internal Revenue Service. I have left numerous phone messages and have received no returned calls." See Unverified and Unsigned Response to Recommendation of the Staff to Deny the Registration Application ("Unverified and Unsigned Response"). The response also encloses and relies upon a State Insurance Fund statement purportedly "showing that no funds are due." See Id. This State Insurance Fund statement is in fact largely illegible and incomprehensible. It certainly does not establish that the debt has been paid. In sum, although the response seems to dispute the judgments held by the Workers Compensation Board of New York State and the State Insurance Fund, the response does not provide adequate proof that these judgments have been paid and satisfied. Additionally, the Response does not even attempt to dispute the unsatisfied judgments held by the New York State Department of Labor and the Internal Revenue Service.

Again, the Applicant's refusal to address and satisfy numerous debts that have been reduced to judgment demonstrates that the Applicant lacks good character, honesty and integrity. Based on this sufficient independent ground, the Commission denies the Applicant's exemption/registration application.

**B. The Applicant Knowingly Failed to Provide Information and Documentation Required by the Commission.**

"The commission may refuse to issue a license or registration to an applicant for such license or an applicant for registration who has knowingly failed to provide the information and/or documentation required by the commission pursuant to this chapter or any rules promulgated pursuant hereto." See Admin. Code §16-509(b).

By letter dated June 23, 2003, the Commission's staff informed the Applicant, that it owed numerous unsatisfied judgments to several governmental entities and directed the Applicant to provide proof that these judgments were paid and satisfied. See June 23, 2003 letter from the Commission to the Applicant. In response, on or about August 8, 2003, the Applicant provided the Commission with a six-page facsimile that consisted of hand written notes, "statements of interest assessment surcharges," a "notice of collection," and a copy of the front side of a check. See August 8, 2003 facsimile from the Applicant to the Commission. Then, on December 11, 2003, the Commission advised the Applicant that its August 8, 2003 submission was insufficient. See December 11, 2003 letter from the Commission to the Applicant. The Applicant failed to respond to the Commission's December 11, 2003 letter. Finally, on February 9, 2004, the Commission again advised the Applicant that its August 9, 2003 submission was insufficient, and directed the Applicant to respond to the Commission's request for information before February 18, 2004. See February 9, 2004 letter from the Commission to the Applicant. Again, the Applicant failed to respond to the Commission. Accordingly, the Applicant failed to provide proof of satisfaction of the outstanding judgments owed to governmental entities.

In its response, the Applicant does not even address this point. "[T]he commission may refuse to issue a license or registration to an applicant for such license or an applicant for registration who has knowingly failed to provide the information and/or documentation required by the commission pursuant to this chapter or any rules promulgated pursuant hereto." Admin. Code §16-509(b). By failing to respond to the Commission's repeated requests, the Applicant has "knowingly failed to provide the information" required by the Commission and has demonstrated that it lacks good character, honesty and integrity. Based on this independent ground, the Commission denies the Applicant's exemption/registration application.

### III. CONCLUSION

The Commission is vested with broad discretion to refuse to issue an exemption/registration to any applicant that it determines lacks good character, honesty and integrity. The evidence recounted above demonstrates convincingly that Imbriano's falls far short of that standard.

It is of grave concern to the Commission that the Applicant has failed to satisfy the numerous outstanding judgments filed against it, and has failed to provide information requested by the Commission. For the independently sufficient reasons discussed above, the Commission hereby denies Imbriano's exemption/registration application.

This exemption/registration denial decision is effective fourteen days from the date hereof. In order that the Imbriano's customers may make other trade waste collection arrangements without an interruption in service and in order that Imbriano's has sufficient time to retrieve all of its trade waste containers from New York City customers, Imbriano's is directed (i) to continue servicing its customers for the next fourteen days in accordance with their existing contractual arrangements, unless advised to the contrary by those customers, and (ii) to immediately notify each of their customers

by first-class mail that they must find an alternative trade waste collection arrangement within the next fourteen days. Imbriano's shall not service any customers, or otherwise operate as a trade waste removal business in the City of New York, after the expiration of the fourteen-day period.

Dated: March 23, 2004

THE BUSINESS INTEGRITY COMMISSION

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Robert Schulman  
Acting Chairman & First Deputy Commissioner

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John Doherty, Commissioner  
Department of Sanitation

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Gretchen Dykstra, Commissioner  
Department of Consumer Affairs

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Rose Gill Hearn, Commissioner  
Department of Investigation

---

Robert Walsh, Commissioner  
Department of Business Services

---

Raymond Kelly, Commissioner  
New York City Police Department

**J.V.PLAJA & ASSOCIATES INC**  
285 Jules Drive  
Staten Island, N.Y. 10314

Phone 718-698-8550  
Fax 718-477-6548  
EMail jplala@malcity.com

**FROM THE DESK OF  
JOSEPH V. PLAIA**

03/08/2004

Att: David Mandell  
The City of New York  
Business Integrity Commission  
100 Church Street  
New York, NY, 10007

Re Imbranos Landscaping Inc

Enclosed find letters and State Insurance Fund statement showing no funds are due. I am waiting for correspondence from NYS Labor and Internal Revenue Service. I have left numerous phone messages and have received no returned calls. Workmens Compensation told me to contact insurance agent and the document they faxed over to me is enclosed.

Sincerely Yours

Joseph V. Plaia

Printed By : McGuane Jim(NYSIF/Jmcguane) Printed On : 3/1/2004

DIAMANO LANDSCAPING INC : 13511023  
 W R DIAMANO 94-14 101TH AVENUE  
 OZONE PARK NY 11417  
 718-323-6099

Invoice Date: 05/15/2003 Policy Number: 13511023 Group No: 90  
 Bill Number: 8004 Bill Plan: Quarterly 9 Installments Audit Plan: Yearly  
 Cancel Date: / / Cancel Reason/Code: Status:

| Trans Date | Trans CD | Bill Number | Trans Description       | Period Date | Trans Amount | Balance    |
|------------|----------|-------------|-------------------------|-------------|--------------|------------|
| 06/19/2003 | 463      | 0           | Service Charge Reversal |             | 10.00CR      | 0.08       |
| 06/18/2003 | 562      | Z991491     | Remaining Installment   | 05/15/2003  | 1,166.72     | 10.08      |
| 06/18/2003 | 312      | 61803       | Cash                    |             | 1,500.00CR   | 1,156.64CR |
| 06/16/2003 | 900      | 7200142     | Monthly Statement       |             | 0.00         | 343.36     |
| 06/16/2003 | 464      | c716444     | Service Charge          |             | 10.00        | 343.36     |
| 06/16/2003 | 562      | Z084563     | Installment             | 05/15/2003  | 166.67       | 333.36     |
| 05/21/2003 | 312      | 52103       | Cash                    |             | 500.00CR     | 166.69     |
| 05/20/2003 | 562      | Z875450     | Installment             | 05/15/2003  | 166.67       | 666.69     |
| 05/20/2003 | 512      | 0787035     | Declaration             | 05/15/2003  | 500.02       | 500.02     |
| 05/19/2003 | 122      | 0           | First Cash              |             | 0.00         | 0.00       |



**New York State Insurance Fund**

Workers Compensation & Disability Benefits Specialists Since 1914

Print  Mail  Home  Fax  
 NY State Insurance Fund - 3/1/2004 11

**Policy Period Information**

Policy Number **13551023** | **13551023** Claims Dates/Mc Business Indicator All Print  
Each Details

Policy Holder: **Q 1355 102-J** Representative: **123471** Account Balance **0.08**  
**IMBRIANO LANDSCAPING INC.** **GRACE MOSER** Active Policy

| Dates           |                          | Factors          |                                     | Rating Board      |                          | Amounts           |                                 |
|-----------------|--------------------------|------------------|-------------------------------------|-------------------|--------------------------|-------------------|---------------------------------|
| Inception Date  | 08/19/2003               | Next Exp Mod     | <input checked="" type="checkbox"/> | RB Number         | 000000                   | Audit & Bill Plan | Yearly/Quarterly & Installments |
| Issue Date      | 08/19/2003               | Next Con Mod     | <input type="checkbox"/>            | Rated             | 1/2                      | Accts Date        | 08/19/2003                      |
| Annly Date      | 08/19/2004               | Next Sif Mod     | <input checked="" type="checkbox"/> | Group #           | 00                       | Est. Premium      | \$2,000.00                      |
| Name & Address  |                          |                  |                                     | Entity & Location |                          | Contact Info      |                                 |
| Name Type       | SOOL and ENTITY          | Business Type    | CORPORATION                         | Entity Count      | <input type="checkbox"/> | Group Ind         | Contracting                     |
| Name Change     | <input type="checkbox"/> | County           | Queens                              | Location Count    | <input type="checkbox"/> | Principal Name    | IMBRIANO                        |
| Address Change  | <input type="checkbox"/> | SIF Dist         | HOME OFFICE                         | Excluded Loc      | <input type="checkbox"/> | Tel Number        | 718.278.0000                    |
| FEIN ID         | 113453367                | UI ID            | 0                                   | Certificate Cnt   | <input type="checkbox"/> |                   |                                 |
| Current Renewal |                          | Indicators       |                                     | Short Rate        |                          |                   |                                 |
| Date            | 08/19/2003               | Credit Indicator | NO SPECIAL CONDITIONS               | Short Rt Fact     | <input type="checkbox"/> |                   |                                 |
| Bill #          | 079703                   | Account Status   | NO REFERRAL TO SPECIAL              | Short Rt Pcnt     | <input type="checkbox"/> |                   |                                 |
| Code            | 42 0 0 0                 | US Gov Indicator | NO UY ENDORSEMENT                   | Contract Code#    | <input type="checkbox"/> |                   |                                 |

Total Period Records Being Displayed = 1

|                      |            |
|----------------------|------------|
| Period Start Date    | 05/15/2003 |
| Period End Date      | 05/15/2004 |
| Group                | 00         |
| Experience MOO       | 0          |
| SIF MOO              | 100        |
| Construction MOO     | 0          |
| Assess Percent       | 13.00      |
| Total SF Premium     | \$0.00     |
| Deposit Amount       | \$500.02   |
| Installment Premium  | \$1,500.06 |
| Installment STD      | 02/15/2004 |
| Earned Premium (LVL) | \$0.00     |
| Earned Premium STD   |            |

**J.V.PLAIA & ASSOCIATES INC**  
285 Jules Drive  
Staten Island, N.Y. 10314

Phone 718-698-8550  
Fax 718-477-6548  
EMail [jplaia@mallicity.com](mailto:jplaia@mallicity.com)

**FROM THE DESK OF  
JOSEPH V. PLAIA**

02\19.2004

To: Internal Revenue  
Holtsville, NY, 00501-0039

Re: 11-3622207  
Imbriano's Landscaping Inc  
94-14 108<sup>th</sup> Avenue  
Ozone Park, NY, 11417

Imbriano's Landscaping Inc was recently made aware of Tax Lien by Internal Revenue Service

Docket date 6/13/2003 - Docket Number 2003000170779 \$ 3,490.58.

Sincerely Yours

Joseph V. Plaia

**J.V.PLAIA & ASSOCIATES INC**  
285 Jules Drive  
Staten Island,N.Y. 10314

Phone 718-698-8550  
Fax 718-477-6548  
EMail jplala@mailcity.com

**FROM THE DESK OF**  
**JOSEPH V. PLAIA**

02\19\2004

To: New York State  
Dept.of Labor - UI Div  
PO Box 15012  
Albany, NY, 12212 - 5012

Re. Reg.# 06-02283 6  
Imbriano's Landscaping Inc  
PO Box 170454  
Ozone Park,NY,11417 - 0454

On 2/20/2004 The Business Integrity Commission informed Imbriano's Landscaping Inc about the  
Following liens by NYS Dept of Labor.

Docket Date 04/25/2003 - Docket # 000776820, \$ 1,025.00

Docket Date 07/23/2003 - Docket # 000795307, \$ 1,031.00

Docket Date 10/24/2003 - Docket # 000817620, \$ 1,032.00

Docket Date 11/26/2003 - Docket # 000826687, \$ 3,754.00

Since all payroll reports and checks have been filed every quarter supply information on why the

Liens have been filed.

Sincerely Yours

Joseph V.Plaia

**J.V.PLAIA & ASSOCIATES INC**  
285 Jules Drive  
Staten Island, N.Y. 10314

Phone 718-698-8550  
Fax 718-477-6548  
EMail [jplala@mallecity.com](mailto:jplala@mallecity.com)

**FROM THE DESK OF  
JOSEPH V. PLAIA**

02/19/2004

To Workmens Compensation Board  
111 Livingston Street  
Brooklyn, NY

Re. Imbriano's Landscaping Inc  
Ralph Imbriano  
94 - 14 108<sup>th</sup> Avenue  
Ozone Park, NY, 11417

Recently Imbriano's Landscaping was made aware of a lien by Workmens Compensation  
Docket date 6/13/2003 - Docket Number 000702084, \$ 8500.00. Since Workmens Compensation  
Insurance has always been in force we are not able to justify this lien. Please inform why and how  
This lien is justified

Sincerely Yours

Joseph V. Plaia

**J.V.PLAIA & ASSOCIATES INC**  
285 Jules Drive  
Staten Island,N.Y. 10314

Phone 718-698-8550  
Fax 718-477-6548  
EMail [jplala@mallicity.com](mailto:jplala@mallicity.com)

**FROM THE DESK OF  
JOSEPH V. PLAIA**

02\19\2004

To: The State Insurance Fund  
199 Church Street  
New York,NY,10007-1100

Re: Imbriano's Landscaping Inc.  
94-14 108<sup>th</sup> Avenue  
Ozone Park,NY, 11417

On Feb,20,2004 Mr Imbriano received a letter from the Business Integrity Commission Referring to Lein Docket Date 7/17/2003 -- Docket Number 1510603 , \$ 2,498. This matter Was closed ( see document enclosed ) on 5/5/2003 in which The State Insurance Fund had To issue a refund of \$ 2,673 23

Sincerely Yours

Joseph V. Plaia