

UNITED STATES
ENVIRONMENTAL PROTECTION AGENCY
REGION III

IN RE:	)	DOCKET NO. TSCA-03-2019-0058
)	
Bottos Construction, Inc.	)	SUPPLEMENTAL BRIEFING
1005 Sussex Boulevard	)	MATERIALS
Broomall, PA 19008)	
)	
Respondent,	)	Proceeding Under Section 16(a) of
	)	the Toxic Substances Control Act
822 S. 5th Street, Philadelphia, PA	)	15 U.S.C. § 2615(a).
815 N. Woodbine Ave, Narberth, PA)	
1602 Bainbridge Street, Philadelphia, PA)	
2023-25 Rittenhouse Square, Philadelphia, PA)	
)	
Target Housing.)	

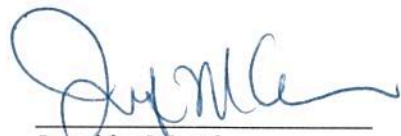
SUPPLEMENTAL BRIEFING MATERIAS

Pursuant to the Regional Judicial and Presiding Officer’s January 8, 2020 Order for Supplemental Briefing, Complainant herein provides the attached Declaration of Craig Yussen, Memorandum of Law and associated Declaration of Valarie Franklyn.

Respectfully submitted,

JAN 30 2020

Date



Jennifer M. Abramson
U.S. EPA, Region III (3RC30)
1650 Arch Street
Philadelphia, PA 19103
Abramson.Jennifer@epa.gov
Counsel for Complainant

UNITED STATES
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2023-25 Rittenhouse Square, Philadelphia, PA)	
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Target Housing.)	

DECLARATION OF CRAIG YUSSEN

I, Craig Yussen, hereby declare that:

1. I am currently employed as a Chemical Engineer, credentialed Inspector, and Compliance Officer with the Enforcement and Compliance Assurance Division (formerly the Land and Chemicals Division and Waste and Chemicals Management Division), U.S. EPA, Region III. I have been employed in this capacity since 1990.
2. My involvement with the case of Bottos Construction, Inc. started just recently following the Regional Judicial and Presiding Officer's January 8, 2020 Order for Supplemental Briefing as the case development officer for this matter, Annie Hoyt, is currently on extended leave and unable to provide the ordered declaration/affidavit.
3. As a Chemical Engineer and credentialed Inspector with the Enforcement and Compliance Assurance Division, my duties include investigative work to determine compliance with and EPA's Residential Property Renovations regulations at 40 C.F.R.

Part 745, Subparts E Renovations (“RRP/PRE Rule”); and the Disclosure of Know Lead - Based Paint and/or Lead Based Paint Hazards Upon Sale or Lease of Residential Property regulations at 40 C.F.R. Part 745, Subparts F (“Disclosure Rule”). I have also served as the regional team leader for the Section 313 of the Emergency Planning and Community Right-to-Know Act program, 42 U.S.C. § 11023 (“EPCRA Section 313”), for approximately 27 years. As a Compliance Officer, my duties include calculating penalties in administrative cases for violations of the RRP/PRE Rule, Disclosure Rule, and EPCRA Section 313. I am currently serving as acting regional lead enforcement coordinator for the RRP/PRE Rule and Disclosure Rule and, accordingly am also responsible for assigning inspectors to perform targeted inspections and investigate tips or complaints received from the public and reviewing inspection reports. Over my career, I have prepared dozens of penalty calculations in administrative cases involving violations of the RRP/PRE Rule, Disclosure Rule, and EPCRA Section 313.

4. As the acting regional lead enforcement coordinator, I have reviewed the investigative case file for this matter including the penalty calculation worksheet prepared by Annie Hoyt in support of Complainant’s September 17, 2019 Motion for Default (“Default Motion”) and am familiar with the facts relevant to her calculation, which include the facts set forth (and deemed to be admitted) in the Complaint attached as Exhibit A to the Default Motion, the Westlaw Company Investigator Report attached as Exhibit G to the Default Motion, and the Affidavit of Bottos Construction Inc. attached as Exhibit H to the Default Motion.
5. Ms. Hoyt calculated the proposed penalty for each of the violations alleged in the Complaint taking into account the statutory factors of Section 16(a)(2)(B) of TSCA, 15

U.S.C. § 2615(a)(2)(B), which are the nature, circumstances, extent, and gravity of the violation or violations alleged and, with respect to the violator, ability to pay, effect on ability to continue to do business, any history of prior such violations, the degree of culpability, and such other matters as justice may require (“statutory factors”). Ms. Hoyt took the statutory factors into consideration by making use of EPA’s August 2010 *Consolidated Enforcement Response and Penalty Policy for the Pre-Renovation and Education Rule; Renovation, Repair and Painting Rule; and Lead-Based Paint Activities Rule*, revised April 2013 (“ERP”), which was attached as Exhibit D to the Default Motion. The ERP provides a rational, consistent and equitable methodology for applying the Section 16(a)(2)(B) of TSCA, 15 U.S.C. § 2615(a)(2)(B), statutory penalty factors to the specific facts and circumstances of this case, following the general framework described in EPA’s September 10, 1980 *Guidelines for the Assessment of Civil Penalties Under Section 16 of the Toxic Substances Control Act; PCB Penalty Policy*. ERP at 8.

6. The “nature” of violations under TSCA is defined as “the essential character of the violation, and incorporates the concept of whether the violation is of a ‘chemical control,’ ‘control-associated data gathering,’ or ‘hazard assessment’ nature.” ERP at 14. The ERP characterizes the requirements of the RRP Rule as “chemical control” in nature because they are “aimed at limiting exposure and risk presented by lead-based paint by controlling how lead-based paint is handled by renovators. . .” ERP at 14. The ERP characterizes the requirements of the PRE Rule as “hazard assessment” in nature because they are “designed to provide owners and occupants of target housing . . . with information that will allow them to weigh and assess the risks presented by renovations and to take proper precautions to avoid the hazards.” ERP at 14. The ERP states that the

“‘nature’ of the violation will have a direct effect on the measure used to determine the appropriate ‘circumstance’ and ‘extent’ categories [that] are selected on the GBP Matrix in Appendix B.” ERP at 14-15.

7. The “circumstance” of the violation assesses the likelihood or probability of harm resulting from a particular type of violation, whether *High*, *Medium* or *Low*. ERP at 15-16. For a violation of the workplace standards of the RRP Rule, “the harm is associated with the failure to control exposures to lead during renovations” and “the primary circumstance to be considered is whether the specific violation has a high, medium, or low probability of impacting human health.” ERP at 15. For a violation of the PRE Rule, “the harm is associated with the failure to provide information on [lead based paint] hazards prior to renovations” and “the primary circumstance to be considered is the occupant’s ability to assess and weigh . . . the factors associated with the risk to their [sic] health from the planned renovation, so they can take proper precautions to avoid any lead hazards.” ERP at 15.
8. The “extent” of the violation represents the degree, range, or scope of a violation’s potential for harm, which may be characterized as *Major*, *Significant*, or *Minor*. ERP at 16. “In the context of the PRE, RRP and LBP Activities Rules, the measure of the ‘extent’ of harm focuses on the overall intent of the rules and the amount of harm the rules are designed to prevent (*e.g.*, serious health effects from childhood lead poisoning).” ERP at 16.
9. As directed by the ERP, Ms. Hoyt calculated a gravity-based penalty by taking into account for each violation its *nature* - either “chemical control” for RRP violations or “hazard assessment” for PRE violations; *circumstance* – determined according to

Appendix A; and *extent* – dependent on whether pregnant women or children resided at the target housing at issue, and on the children’s age. Using this information, she determined the gravity-based penalty for each violation utilizing the appropriate cell on the “Gravity-Based Penalty Matrix for PRE, RRP & LBP Activities Rules” (“GBP Matrix”) for violations that occurred after January 12, 2009, included in Appendix B, at page B-2. For each violations, she adjusted the gravity-based penalty for each violation for inflation using the multiplier specified in either EPA’s January 11, 2018 *Amendments to the EPA’s Civil Penalty Policies to Account for Inflation (effective January 15, 2018) and Transmittal of the 2018 Civil Monetary Penalty Inflation Adjustment Rule* (“2018 Inflation Adjustment Policy”) attached as Exhibit E to the Default Motion, or EPA’s December 6, 2013 *Amendments to the U.S. Environmental Protection Agency’s Civil Penalty Policies to Account for Inflation (Effective December 6, 2013)* (“2013 Inflation Adjustment Policy”) attached as Exhibit F to the Default Motion, depending on the date of the violation. For violations that occurred after December 6, 2013 and on or before November 2, 2015, she applied the inflationary adjustment multiplier set forth in the 2013 Inflation Adjustment Policy. For violations that occurred after November 2, 2015, she applied the inflationary adjustment multiplier set forth in the 2018 Inflation Adjustment Policy. Finally, she considered whether to adjust the inflation adjusted gravity-based penalty upward or downward by considering the violator-specific statutory factors and what, if any, economic benefit accrued to Respondent.

10. Ms. Hoyt took into account information set forth in the Westlaw Company Investigator Report indicating that Respondent’s firm employed “1 TO 4” individuals, and in the Affidavit of Bottos Construction Inc. representing that no individuals younger than

eighteen were residing in residential properties (i.e., target housing) located at 822 S. 5th Street, Philadelphia, Pennsylvania; 815 N. Woodbine Ave, Narberth, Pennsylvania; 1602 Bainbridge Street, Philadelphia, Pennsylvania; and 2023-25 Rittenhouse Square, Philadelphia, Pennsylvania at the time of the violations alleged in the Complaint. *See* Exhibits G and H, respectively. Consequently and in accordance with the ERP, the violations alleged in Counts 1-9 of the Complaint are assessed as “Minor Extent” violations. *See* ERP, Appendix A, page A-3, footnote 49 and Appendix B, page B-2. In comparison, Ms. Hoyt’s penalty calculation that was included in the Complaint assessed the violations in Counts 2-9 as “Significant Extent” violations because at the time she did not possess any information as to the age of the youngest occupant. *See* ERP at 17, and Appendix B, page B-2. Looking at the transmittal e-mail from Respondent’s counsel to EPA counsel attached to this declaration that was included in the case file, I note that the Affidavit of Bottos Construction Inc. was not provided until July 10, 2019.

11. Ms. Hoyt took into account the nature and circumstance for the various types of violation as follows:

A. **Violation of 40 C.F.R. § 745.81(a)(2)(ii):** Under the ERP, violations of the requirement to obtain initial firm certification prior to performing renovations at target housing are deemed to be “chemical control” in nature and to represent a medium probability of impacting human health and the environment corresponding to a designation as a Circumstance Level 3 violations. *See* ERP, page 16 and Appendix A, pages A-1, fn 48 and page A-3. Accordingly, Ms. Hoyt assessed the violation in Count 1 of the Complaint as a Circumstance Level 3a violation.

B. **Violations of 40 C.F.R. § 745.84(a)(1):** Under the ERP, violations of the requirement to obtain either a written acknowledgement of receipt from the owner, or a certificate of mailing, of the lead hazard information pamphlet prior to the time renovation activities begin at target housing are deemed to be “hazard assessment” in nature and to represent a medium probability of impacting human health and the environment, corresponding to a designation as Circumstance Level 4 violations. *See* ERP, page 16 and Appendix A, pages A-1, fn 48 and A-2. Accordingly, Ms. Hoyt assessed the violations in Counts 2-5 of the Complaint as Circumstance Level 4b violations.

C. **Violations of 40 C.F.R. § 745.86(a):** Under the ERP, violations of the requirement to retain records documenting compliance with the RRP/PRE Rule are deemed to be “chemical control” in nature and to represent a low probability of impacting human health and the environment, corresponding to a designation as Circumstance Level 6a violations. *See* ERP, page 16 and Appendix A, pages A-1, fn 48 and A-3. Accordingly, Ms. Hoyt assessed the violations in Counts 6-9 of the Complaint as Circumstance Level 6a violations.

12. Using the information described in Paragraph 11 above, Ms. Hoyt made use of the GBP Matrix and determined that for Count 1, a Circumstance Level 3a violation with a Minor Extent level is assessed a \$4,500 penalty; for Counts 2-9, Circumstance Level 4b violations with a Minor Extent levels are assessed \$580 penalty; and Circumstance Level 6a violations with a Minor Extent levels are assessed a \$600 penalty. *See* ERP, Appendix B, page B-2.

13. Ms. Hoyt next adjusted the gravity-based penalty values for inflation under either the 2018 Inflation Adjustment Policy or the 2013 Inflation Adjustment Policy depending on whether the violations on or before November 2, 2015 or after November 2, 2015. As the violations alleged (and deemed to be admitted) in Counts 1-4 and 6-8 of the Complaint occurred after November 2, 2015, the applicable inflationary adjustment multiplier is 1.03711. *See* 2018 Inflation Adjustment Policy, page 3 and Table A, page 13. As the violations alleged (and deemed to be admitted) in Counts 5 and 9 of the Complaint occurred after December 6, 2013 and before November 2, 2015, the applicable inflationary adjustment multiplier is 1.0487. *See* 2018 Inflation Adjustment Policy, page 3 and 2013 Inflation Adjustment Policy page 6.
14. Ms. Hoyt made no adjustments based on violator-specific statutory factors and assessed no economic benefit accrued to Respondent. I don't see any evidence in the investigative case file bearing on culpability, history of prior violations, self-disclosure, attitude or special circumstances to warrant an upwards or downward adjustment to the inflation adjusted gravity-based civil penalty.
15. Ms. Hoyt also made no adjustments based on an inability to pay or to continue in business and I see no information in the investigative case file documenting an inability to pay, or that Respondent has made any such claim.
16. A summary of Ms. Hoyt's penalty determinations – as I describe above - is included in the form a penalty calculation worksheet attached as Exhibit I to the Default Motion.

Executed on: Jan. 23, 2020

Name: _____

Craig Yussen

From: [Robert Clewell](#)
To: [Abramson, Jennifer](#)
Subject: Re: TIME SENSITIVE RE: EPA Docket No. TCSA-03-2019-0058
Date: Wednesday, July 10, 2019 9:25:32 AM
Attachments: [Signed Affidavit of Dino Bottos.pdf](#)
[Bottos Construction 2017 Tax Return.pdf](#)

Please see Affidavit of Dino Bottos and 2017 Tax Return of Bottos Construction, Inc. Please give me a call if you have any questions. Thank you.

UNITED STATES
ENVIRONMENTAL PROTECTION AGENCY
REGION III

U.S. EPA-REGION 3-RHC
FILED-30JAN2020am11:55

IN RE:) DOCKET NO. TSCA-03-2019-0058
)
Bottos Construction, Inc.) MEMORANDUM OF LAW
1005 Sussex Boulevard)
Broomall, PA 19008)
)
Respondent,) Proceeding Under Section 16(a) of
) the Toxic Substances Control Act
822 S. 5th Street, Philadelphia, PA) 15 U.S.C. § 2615(a).
815 N. Woodbine Ave, Narberth, PA)
1602 Bainbridge Street, Philadelphia, PA)
2023-25 Rittenhouse Square, Philadelphia, PA)
)
Target Housing.)

MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR DEFAULT

Service of the Complaint was Valid under the Consolidated Rules of Practice Because the Preponderance of the Evidence Shows that Constantinos Bottos and Dino Bottos are the Same Individual

On May 19, 2017, duly designated representatives of EPA conducted an inspection to determine Respondent's level of compliance with the RRP Rule pursuant to Section 11 of TSCA, 15 U.S.C. § 2610. *See* Complaint at ¶ 15. The duly designated representatives of EPA included inspectors Kurt H. Rutzmoser who led the inspection, Albert Korbar and Valarie Pelletier, now Valarie Franklyn. *See* Attachment 1 and Declaration of Valarie Franklyn at ¶¶ 1 and 2. The following documents were generated in connection the May 19, 2017 inspection of Bottos Construction, Inc: a May 19, 2017 Notice of Inspection (EPA Form 7740-3) (Attachment A to the Declaration of Valarie Franklyn); a May 19, 2017 TSCA Inspection Confidentiality Notice (EPA Form 7740-4) (Attachment B to the Declaration of Valarie Franklyn); a May 19, 2017 Lead Paint -Receipt for Documents (EPA Form 7740-1A) (Attachment C to the Declaration of Valarie

Franklyn); Mr. Rutzmoser's May 19, 2017 402(c)/406(b) Inspection Checklist (Attachment D to the Declaration of Valarie Franklyn); an Inspection Report dated May 23, 2017, initialed and dated on July 25, 2017 (Attachment 1); and follow-up e-mail communications between Mr. Rutzmoser and Bottos Construction, Inc. (Attachment 2).

According to the Inspection Report, the EPA inspectors met with Constantinos Bottos who represented himself to be the owner, appropriate person to consent to the inspection, and sign on behalf of Bottos Construction, Inc. See Attachment 1 at pages 2 and 3. This same individual completed the: "Recipient's Signature", "Name", and "Title" blocks in the lower right-hand corner of the Notice of Inspection form; the "Name of Chief Executive Officer" and "Title" blocks in the upper right-hand corner, and the "Signature", "Name" and "Title" blocks in the lower left-hand corner, of the TSCA Inspection Confidentiality Notice form; and the "Claimant's Signature", "Name" and "Title" blocks in the lower right-hand corner of the Lead Paint -Receipt for Documents form. See Declaration of Valarie Franklyn at ¶¶ 3 and 4. In each instance – including the "Name of Chief Executive Officer" block of the TSCA Inspection Confidentiality Notice form, the individual identified "Constantinos Bottos" as "Owner." *Id.* Bottos Construction, Inc. is a small company with only four (4) employees. See Attachment 1 at page 3. As such, it is likely that Bottos Construction, Inc. does not have a sophisticated corporate structure and that the individual self-identifying as Constantinos Bottos during the inspection more naturally refers to himself as the 'Owner' instead of 'President', or other more formal corporate title.

Though lead inspector Kurt H. Rutzmoser is retired and is no longer employed with EPA Region III, his checklist for the May 19, 2017 inspection of Bottos Construction, Inc. identifies "Constantinos "Dino" Bottos" as the "Owner" and "Dino Bottos" as the "Company official

present” that was provided copies with forms and other information during the inspection suggesting that Constantinos Bottos and Dino Bottos are the same individual. *See* Declaration of Valarie Franklyn at ¶ 5. Ms. Franklyn, then Pelletier, was present during the inspection and it her recollection and understanding that Constantinos Bottos uses “Dino” as a nickname, and that references to “Mr. Bottos”, “Dino Bottos” and “Constantinos Bottos” in the various inspection-related documents in the investigative case file are referring to the same individual. *Id.* Such belief is further corroborated by e-mail communications between Bottos Construction, Inc. and Mr. Rutzmoser following the inspection where Mr. Rutzmoser sends an e-mail to “dino@bottos construction.com” stating “Good morning Dino, Thank *you* for your cooperation during the inspection...” (emphasis added). *See* Attachment 2.

Beyond the inspection, information provided to government entities on behalf of Bottos Construction, Inc. also use both the less formal “Dino Bottos” and the more formal “Constantinos Bottos.” For example, the Articles of Incorporation for Bottos Construction, Inc. filed with the Pennsylvania Secretary of State identify the “incorporator” as “Dino Bottos” but the 2017 Form 1120S, U.S. Income Tax Return for an S Corporation for Bottos Construction, Inc. prepared for electronic filing with U.S. Internal Revenue Service¹ identifies “Constantinos Bottos” as “100% shareholder” and “President.” *See* Attachment 3 at page 3, and Attachment 4, pages 13 and 19. Complainant notes that the salutation in Respondent’s tax preparer’s September 16, 2018 cover letter transmitting the tax return to Respondent reads “Dear Dino” further suggesting that this individual and the individual identified in the return as Constantinos Bottos, 100% shareholder, and President are the same person. *See* Attachment 4, pages 1, 13 and 19.

¹ The tax return was provided by Respondent’s Counsel to EPA Counsel as an attachment to a July 10, 2019 e-mail. *See* Attachment to Declaration of Craig Yussen.

The inspection-related documentation and information supplied to (or prepared for submission to) government authorities indicate that Bottos Construction, Inc. has a single principle that goes by both “Constantinos” or “Dino” Bottos. Complainant submits that information derived from Respondent itself is more reliable and should be given more weight than information included publicly available databases such as the Westlaw Company Investigator Report that was attached as Exhibit G to the Motion for Default suggesting that Constantinos Bottos and Dino Bottos are two individuals with different titles in the company. Given that the preponderance of the evidence shows that “Constantinos Bottos” and “Dino Bottos” are the same individual, service of the Complaint on “Constantinos Bottos, President, Bottos Construction, Inc.” was valid under the Consolidated Rules of Practice.

Even if Constantinos Bottos and Dino Bottos are not the Same Individual, Service on Constantinos Bottos Constitutes Valid Service of the Complaint under the Consolidated Rules of Practice

The Consolidated Rules of Practice specify that service of a complaint shall be “on respondent, or a representative authorized to receive service on respondent’s behalf,” and that service can be accomplished, *inter alia*, by certified mail return receipt requested. 40 C.F.R. § 22.5(b)(1)(i). The Consolidated Rules of Practice also provide that if the respondent is a domestic corporation, as is the case with Bottos Construction, Inc., the complaint shall be on “an officer, partner, a managing or general agent, or any other person authorized by appointment or by Federal or State law to receive service of process.” 40 C.F.R. § 22.5(b)(1)(ii)(A). The Consolidated Rules of Practice do not define the term (or terms) “managing or general agent.” Finding comparisons with the use of these terms in Federal Rules of Civil Procedure (“FRCP”)

Rule 4(h)(1)(B)², the Environmental Appeals Board has looked to federal law and the Federal Rules of Civil Procedure (“FRCP”) to guide its analysis of whether an individual is a ‘managing or general agent’ in determining the validity of service under 40 C.F.R. § 22.5(b)(1)(ii)(A). *See In re Las Delicias Community*, 14 E.A.D. 282, 393 (EAB 2009).

When there is no evidence that a particular individual has been formally designated or titled as an agent - as is the instant case with respect to Constantinos Bottos, Federal Courts have developed a standard that is based on providing notice of the pending action (i.e., the purpose of service of process). Such standard permits service to be made upon “a representative so integrated with the organization that he will know what to do with the papers ... who stands in such a position as to render it fair, reasonable and just to imply the authority on his part to receive service.” *In re Las Delicias Community*, 14 E.A.D. at 393-394 (citing *Direct Mail Specialists, Inc. v. Eclat Computerized Techs., Inc.*, 840 F.2d 685, 688 (9th Cir. 1988); *accord Estate of Klieman v. Palestinian Auth.*, 547 F. Supp. 2d 8, 13-14 (D.D.C. 2008) (“Klieman III”); *Estates of Ungar ex rel. Strachman v. Palestinian Auth.*, 153 F. Supp. 2d 76, 89-90 (D.R.I. 2001) (citing *Klinghoffer v. S.N.C. Achille Lauro*, 739 F. Supp. 854, 867 (S.D.N.Y. 1990), *vacated on other grounds*, 937 F.2d 44 (2d Cir. 1991)); *Am. Inst. of Certified Pub. Accountants v. Affinity Card, Inc.*, 8 F. Supp. 2d 372, 376 (S.D.N.Y. 1998); *Am. Football League v. Nat’l Football League*, 27 F.R.D. 264, 269 (D. Md. 1961)).

The factors considered by Federal Courts when determining whether service on a particular individual for an organization is “fair, reasonable and just” include the individual’s independent discretion, responsibility, and integration within the organization as well as the

² FRCP Rule 4(h)(1)(B) specifies that domestic corporations must be served *inter alia* “. . .by delivering a copy of the summons and of the complaint to an officer, a managing or general agent, or any other agent authorized by appointment or by law to receive service of process....”).

continuity of the individual's authority within the organization³; the size of the organization; and whether the organization received actual notice of the pending action. *In re Las Delicias Community*, 14 E.A.D. at 393-397.

In connection with EPA's May 19, 2017 inspection, Constantinos Bottos: made himself available for a prearranged office visit to meet with EPA inspectors on behalf of Bottos Construction, Inc.; represented himself to be the owner of Bottos Construction, Inc., the appropriate person to consent to the inspection, and to sign on behalf of the company; signed various inspection-related forms acknowledging authority to consent to the inspection, assert TSCA CBI claims, and provide documentation on behalf of Bottos Construction, Inc.; provided substantive information to EPA inspectors about the age⁴, nature, annual revenue, number of employees, use of subcontractors, and amount of work conducted by Bottos Construction, Inc.; and provided EPA inspectors with contracts and invoices from some of such work. *See* Attachment 1. Constantinos Bottos did not state or otherwise indicate that he lacked authority to represent on behalf of Bottos Construction, Inc. either during the inspection or at any other time.

³ With respect to these factors, the U.S. Court of Appeals for the Third Circuit provides the following guidance:

The determination whether an individual is "a managing or general agent" depends on a factual analysis of that person's authority within the organization. 2 Moore's Federal Practice ¶ 4.22[2]. One occupying this position typically will perform duties which are "sufficiently necessary" to the corporation's operations. *Goldberg v. Mutual Readers League, Inc.*, 195 F.Supp. 778, 783 (E.D.Pa.1961). He should be "a responsible party in charge of any substantial phase" of the corporation's activity, *Remington Rand, Inc. v. Knapp-Monarch Co.*, 139 F.Supp. 613, 621 (E.D.Pa.1956); *Lone Star Package Car Co. v. Baltimore & Ohio R.R.*, 212 F.2d 147, 152 (5 Cir. 1954). In brief, it is reasonable to expect that such an agent will have broad executive responsibilities and that his relationship will reflect a degree of continuity. *See Aquascutum of London, Inc. v. S. S. American Champion*, 426 F.2d 205 (2 Cir. 1970); *see also Young v. Albert Pick Hotels*, 126 U.S.App.D.C. 155, 375 F.2d 331 (1967). Authority to act as agent sporadically or in a single transaction ordinarily does not satisfy this provision of the Rule. *Zhemeck v. J. H. Winchester & Co.*, 23 F.R.D. 8 (E.D.Pa.1958). *Holland v. Parry Navigation Co.*, 7 F.R.D. 471 (E.D.Pa.1947).

In *Gottlieb v. Sandia American Corporation*, 452 F.2d 510, 513 (1971).

⁴ Complainant notes that there is a discrepancy between the inspection report which states that Mr. Bottos indicated that his company has been in business for approximately 13 years and the Articles of Incorporation which shows an incorporation date of April 22, 2015.

The fact that Constantinos Bottos is designated as “Principal⁵” in the Westlaw Company Investigator Report attached as Exhibit G to the Motion for Default also suggests that he has broad authority to act on behalf of Bottos Construction, Inc. Complainant is not aware of any other information that indicates or suggests that Constantinos Bottos’ authority was limited in any way to specific matters or timeframes. Complainant submits that these facts show that Constantinos Bottos performed necessary duties, was responsible for substantial phases of activities, and possessed broad and continuous executive responsibilities behalf of Bottos Construction, Inc. Further, given that Bottos Construction, Inc. had only four (4) employees, Constantinos Bottos’ authority should be deemed to be augmented as other courts have found in cases involving small entities. *See In re Las Delicias Community* at 395-396 (attributing greater authority to member to act as agent of small Community of forty-eight members in finding service on the member to be valid); *Direct Mail*, 840 F.2d at 688-89 (presuming receptionist’s role to be larger due to the small size of the corporation in finding service on the receptionist to be proper).

The EAB has also recognized that Federal Courts have considered whether process was received by the correct person as a factor in finding process valid. *See In re Las Delicias Community* at 396-397, *citing Direct Mail*, 840 F.2d at 688. Following issuance of the Complaint, the undersigned was contacted by a representative of Respondent on April 24, 2019 – who left a voicemail message, and later by Respondent’s counsel on June 6, 2019 by e-mail. *See Attachments 5 and 6*, respectively. Complainant notes that the Subject line Respondent’s counsel’s June 6, 2019 e-mail is “EPA Docket No. TSCA-03-2019-0058” which would only be

⁵ According to Merriam-Webster, a “principal” is defined as a person who has controlling authority or is in a leading position: such as *inter alia*: a chief or head man or woman, the chief executive officer of an [] institution, one who engages another to act as an agent subject to general control and instruction *specifically* : the person from whom an agent’s authority derives or the person primarily or ultimately liable on a legal obligation. <https://www.merriam-webster.com/dictionary/principal>

known if the Complaint was received. The body of this email also suggests that Respondent's counsel had been in touch with Respondent regarding the "above-referenced matter." See Attachment 6. Together with the voicemail left by the representative of Respondent less than three (3) weeks after the Complaint was filed and served, it is evident that Bottos Construction, Inc. received actual notice of the pending action which should be considered consistent with EAB precedent. See *In re Las Delicias Community* at 396-397 (considering evidence that the small unincorporated association received the Complaint in finding service on the member to be valid). Finally, Complainant notes that at no point has the Respondent challenged EPA's service of process, despite its awareness of the pending action since at least April 2019.

Complainant submits that because the facts show that Constantinos Bottos possessed independent discretion, responsibility, integration and continuity within the company, and that Bottos Construction, Inc. actually received the Complaint, that service of the Complaint on Constantinos Bottos on behalf of Bottos Construction, Inc. in the instant matter was "fair, reasonable and just" under the standard developed by the Federal Courts to determine whether someone other than an officer of a domestic corporation may receive service,

Respectfully submitted,

JAN 30 2020

Date



Jennifer M. Abramson
U.S. EPA, Region III (3RC30)
1650 Arch Street
Philadelphia, PA 19103
Abramson.Jennifer@epa.gov
Counsel for Complainant

Inspection Report
Bottos Construction, Inc.
Broomall, PA
May 23, 2017

LEAD RENOVATION, REPAIR, AND PAINTING RULE INSPECTION REPORT

- I. **FACILITY:** Bottos Construction, Inc.
1005 Sussex Blvd.
Broomall, PA 19008
484-479-3586
- II. **DATE OF INSPECTION:** May 19, 2017
- III. **EPA INSPECTORS:** Kurt H. Rutzmoser SSAI Employee, SEE Program
Albert Korbar, SSAI Employee, SEE Program
Valarie Pelletier, EPA R3 Compliance Officer
- IV. **EPA REGION III, LAND AND CHEMICALS DIVISION (LCD)/TOXICS PROGRAMS BRANCH (TPB)**
- John A. Armstead, LCD Director
 - Harry Daw, LCD Associate Director for Office of Toxics and Pesticides
 - Stacie Pratt, Chief, Toxics Programs Branch
- V. **PURPOSE OF INSPECTION:**

7/25/17
KHR

The EPA conducted an inspection of Bottos Construction, Inc. on May 19, 2017 as a FY 17 neutral target inspection to determine Bottos Construction, Inc.'s level of compliance with the Renovation, Repair, and Painting Rule (RRP Rule).

VI. BACKGROUND INFORMATION:

On April 26, 2017, EPA sent an inspection confirmation letter to Constantinos Bottos of Bottos Construction, Inc. An inspection was set for May 19, 2017. In the letter, EPA requested that Bottos Construction, Inc. make available for the inspector all contracts for RRP target property renovations that were performed during the past year to include:

1. A list of all residential properties or child occupied facilities built before 1978 where renovation, remodeling, or other work which disturbed more than 6 square feet of paint for interior renovations or more than 20 square feet of paint for exterior renovations was conducted by Bottos Construction, Inc. or employees by Bottos Construction, Inc.;

2. Copies of all contracts for renovations designated in 1 above, including any attachments and contract modifications/addendums, receipts and copies of permits:
3. All lead-based paint testing and any other lead-based paint documentation for all properties designated in 1. above;
4. If Bottos Construction, Inc. serves as a certified firm, a copy of the firm certification in addition to any certifications of Bottos Construction, Inc., employees:
5. A list of any subcontractors hired by Bottos Construction, Inc. and a copy of the subcontractor EPA firm certification in addition to any certifications of the subcontractor's employees.

Inspector Rutzmoser spoke with Mr. Bottos May 2, 2017 confirming the time and location.

On April 26, 2017 a notification of the scheduled inspection was sent to C. Slaybaugh of the Pennsylvania Department of Labor and Industry.

Background about the Company:

A Dun and Bradstreet (D&B) report for Bottos Construction, Inc. showed that the company was incorporated in 2015. No other trade names or d/b/a's were listed in the report. The firm is listed as a heavy construction business, with an undetermined number of employees and undisclosed annual revenue.

On June 12, 2017 Inspector Rutzmoser checked the Federal Lead Paint Program (FLPP) database to determine if Bottos Construction, Inc. is a certified RRP firm. Records show at that time of the inspection, Bottos Construction, Inc. was not a certified firm.

According to the Bottos Construction, Inc. website, the company is engaged in residential home building, renovations, remodeling, additions; commercial renovations; construction management, restoration, demolition, cleanup, and fire and mold remediation.

VII. OPENING CONFERENCE

On May 19, 2017 at approximately 10:00 AM, Inspector Rutzmoser accompanied by Inspector Korbar and Inspector in Training Pelletier, conducted a prearranged office visit and meeting with Constantinos Bottos, to determine Bottos Construction, Inc.'s level of compliance with the Renovation, Repair and Painting (RRP) Rule. Upon arrival, Inspectors Rutzmoser, Korbar and Pelletier introduced themselves, presented their credentials to Mr. Bottos, owner, and explained the purpose of the visit. Inspector Rutzmoser asked Mr. Bottos

if he was the person authorized to give consent to the inspection, and Mr. Bottos stated that he was the owner and the appropriate person to consent to the inspection and sign on behalf of the company. Once this was established, Inspector Rutzmoser presented and explained the Notice of Inspection Form to Mr. Bottos and the inspector and Mr. Bottos signed the form. Next, Inspector Rutzmoser presented and explained the Confidential Business Information Form to Mr. Bottos and Mr. Bottos signed the form. No questions were asked about the forms.

After these forms were presented and signed, Inspector Rutzmoser proceeded to explain that the purpose of the inspection was to determine Bottos Construction, Inc.'s level of compliance with the RRP Rule. Inspector Rutzmoser also indicated that, as part of the inspection, he would be requesting to see contracts and/or statements of work for renovations performed in the last year as requested in the inspection notification letter sent out on April 26, 2017.

Mr. Bottos stated that his company has been in business for approximately 13 years and does not do business under any other name. He stated that his annual revenue was approximately \$2.2 million and he employed one project manager, Tim Dierckson and two additional employees. Mr. Bottos stated that he services the Philadelphia, Delaware and Montgomery counties in new construction, additions, basements, kitchens and baths, including multi-family and rental properties, and commercial properties.

Inspector Rutzmoser asked Mr. Bottos if he was familiar with the RRP Rule and if the firm was certified with the EPA and employed any certified renovators. Mr. Bottos stated that he was familiar with the RRP Rule and that he was not a certified firm. He did not employ any certified renovators.

Inspector Rutzmoser asked Mr. Bottos if he used any subcontractors and if any were RRP certified firms and employed any certified renovators. Mr. Bottos stated that he subcontracts most of the work. Mr. Bottos indicated that he would need to contact the subcontractors to determine if the subcontractors were firm certified or employed certified renovators. Bottos Construction, Inc. subcontracts most work including demolition, and Bottos Construction, Inc. performs some finishing work, framing and mechanical work.

Mr. Bottos stated that his company had done approximately 40 jobs in the previous 12 months, of which approximately 10 were performed on pre-1978 properties.

Inspector Rutzmoser took three contracts which included the demolition invoices for the subcontracted work in 2016. In addition, Inspector Rutzmoser took one contract from 2015 which was identified on the company's web site as the Rittenhouse Square Project.

The two subcontractors identified in these contracts as completing the demolition work were: Advance Clean Out Service, Inc. 1151 Naamans Creek Road, Garnet Valley, PA and NARCORP, Inc. 1068 Pontiac Drive, Drexel Hill, PA.

The approximate amount of painted surface disturbed for these contracts was written on each contract by Mr. Bottos. Identified in the contracts was contracted work, and this also included window replacements.

Mr. Bottos explained that he felt as though the RRP rule did not apply to Bottos Construction, Inc. and only applied to the demolition contractors.

VIII. CONTRACTS

Based on the number of renovations performed in the past year on target housing where more than six square feet of interior painted surface may have been disturbed, the EPA inspector selected a total of four (4) contracts to be collected for review from.

Renovation Contracts:

Address	Contract Date	Year Built
1. 822 S. 5 th St, Phila. PA	09/22/2016	1915
2. 1602 Bainbridge Ave. Phila. PA	10/16/2016	1920
3. 815 N. Woodbine Ave. Narberth, PA	03/04/2016	1930
4. 2023-25 Rittenhouse Square Phila.PA	06/18/2015	1800

Location of Contracts:

Address	Latitude	Longitude
5. 822 S. 5th St, Phila. PA	39.937964	-75.151873
6. 1602 Bainbridge Ave. Phila. PA	39.943100	-75.169147
7. 815 N. Woodbine Ave. Narberth, PA	40.018612	-75.251672
8. 2023-25 Rittenhouse Square Phila.PA	39.949052	1800

The latitude/longitude coordinates for the property address are according to <http://itouchmap.com/latlong.html>.

The year built dates are according to RealQuest Professional.

According to the Region III Office of Enforcement, Compliance, and Environmental Justice (OECEJ), USEPA, the property 1602 Bainbridge Ave. Phila. PA is located in a potential environmental area of concern.

The local health department has not responded as to having been any reports of elevated blood lead levels for this property address.

IX. CLOSING CONFERENCE

After all documents were collected and recorded, Inspector Rutzmoser provided a copy of the TSCA Receipt for Documents form listing the documents collected from Mr. Bottos, which he signed. Mr. Bottos indicated in the document that he would request firm certifications from the subcontractors, and provide copies of any building permits he had. On June 14, 2017 Mr. Bottos provided the available permits and indicated that the two subcontractors were not firm certified at the time the demolitions occurred.

Inspector Korbar provided Mr. Bottos with compliance assistance packages and explained its contents. The inspectors discussed the requirement of being firm certified, and necessity to maintain the pre-renovation notification forms to clients of target properties, and the necessity to document work safe practices and cleaning verification.

Inspector Rutzmoser asked Mr. Bottos if he had any additional questions. Mr. Bottos did not have any additional questions. The inspectors explained that an inspection report would be generated and that it would be reviewed by EPA compliance personnel and a determination of compliance would be made. Bottos Construction, Inc. would be notified if there were any deficiencies.

The Inspectors thanked Mr. Bottos for his time and they left his office.

Rutzmoser, Kurt

From: Dino Bottos <dino@bottosconstruction.com>
Sent: Wednesday, June 14, 2017 10:32 AM
To: Rutzmoser, Kurt
Subject: Re: EPA RRP Inspection 5/19/2017
Attachments: Construction Permit.pdf; Building Permit.pdf

Attached are the permits I have. I also checked with the Demo companies and they were not certified at the time.

Best Regards,



Dino Bottos
Bottos Construction, Inc.
1005 Sussex Blvd. Ste #4
Broomall, PA 19008
Office: 484-479-3586
Toll Free: 1-844-4BOTTOS
Mobile: 610-804-6520
dino@bottosconstruction.com
www.bottosconstruction.com

From: Rutzmoser, Kurt <Rutzmoser.Kurt@epa.gov>
Sent: Wednesday, June 14, 2017 10:15:27 AM
To: Dino Bottos
Subject: EPA RRP Inspection 5/19/2017

Good morning Dino,

Thank you for your cooperation during the inspection and providing the contract information at the time of the inspection.

We also requested from you copies of any permits issued for the four contacts collected and copies of any lead safe certifications the demolition contractors could provide.

Please forward this information by June 30, 2017.

Best Regards,
Kurt

Kurt Rutzmoser, SEE

U.S. Environmental Protection Agency
Land and Chemicals Division

Toxics Program Branch
1650 Arch Street (3LC61)
Phila. Pa. 19103
Ph. 215-814-2119
Fx. 215-814-3114 (Please use a cover sheet)
rutzmoser.kurt@epa.gov

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE

01/16/2020

TO ALL WHOM THESE PRESENTS SHALL COME, GREETING:

Bottos Construction, Inc.

I, Kathy Boockvar, Secretary of the Commonwealth of Pennsylvania, do hereby certify that the foregoing and annexed is a true and correct copy of

Creation Filing filed on Apr 29, 2015 - Pages (2)

which appear of record in this department.



IN TESTIMONY WHEREOF, I have hereunto set
my hand and caused the Seal of the Secretary's
Office to be affixed, the day and year above written

Kathy Boockvar

Secretary of the Commonwealth

Certification Number: TSC200116080155-1

Verify this certificate online at <http://www.corporations.pa.gov/orders/verify>

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

Articles of Incorporation-For Profit

(15 Pa.C.S.)

- | | |
|--|--|
| <input type="checkbox"/> Business-stock (§ 1306) | <input type="checkbox"/> Management (§ 2703) |
| <input checked="" type="checkbox"/> Business-nonstock (§ 2102) | <input type="checkbox"/> Professional (§ 2903) |
| <input type="checkbox"/> Business-statutory close (§ 2303) | <input type="checkbox"/> Insurance (§ 3101) |
| <input type="checkbox"/> Cooperative (§ 7102) | <input type="checkbox"/> Benefit (§ 3303) |

Name <u>Pino Battis</u>		
Address <u>1005 Sussex Blvd. #4</u>		
City <u>Broomall</u>	State <u>PA</u>	Zip Code <u>19008</u>

Commonwealth of Pennsylvania
ARTICLES OF INCORPORATION 3 Page(s)



Fee: \$125

In compliance with the requirements of the applicable provisions (relating to corporations and unincorporated associations), the undersigned, desiring to incorporate a corporation for profit, hereby states that:

1. The name of the corporation (*corporate designator required, i.e., "corporation", "incorporated", "limited" "company" or any abbreviation. "Professional corporation" or "P.C."*):
Battis Construction, Inc.

2. The (a) address of this corporation's current registered office in this Commonwealth (*post office box, alone, is not acceptable*) or (b) name of its commercial registered office provider and the county of venue is:

(a) Number and Street	City	State	Zip	County
<u>1005 Sussex Blvd. #4</u>	<u>Broomall</u>	<u>PA</u>	<u>19008</u>	<u>Delaware</u>

(b) Name of Commercial Registered Office Provider _____ County _____

c/o: _____

3. The corporation is incorporated under the provisions of the Business Corporation Law of 1988.

4. Check and complete one:
 The corporation is organized on a nonstock basis.
 The corporation is organized on a stock share basis and the aggregate number of shares authorized is: _____

PA DEPT. OF STATE

APR 29 2015

5. The name and address, including number and street, if any, of each incorporator (*all incorporators must sign below*):

Name	Address
Dino Bottas	1005 Sussex Blvd. #4, Broomall PA 19308

6. The specified effective date, if any: 4/22/15
month/day/year hour, if any


7. Additional provisions of the articles, if any, attach an 8½ by 11 sheet.

8. *Statutory close corporation only:* ~~Neither the corporation nor any shareholder shall make an offering of any of its shares of any class that would constitute a "public offering" within the meaning of the Securities Act of 1933 (15 U.S.C. § 77a et seq.)~~

9. *Cooperative corporations only: Complete and strike out inapplicable term:*
~~The common bond of membership among its members/shareholders is:~~

10. *Benefit corporations only:* ~~This corporation shall have the purpose of creating general public benefit.~~
Strike out if inapplicable: This corporation shall have the purpose of creating the enumerated specific public benefit(s): _____

IN TESTIMONY WHEREOF, the incorporator(s) has/have signed these Articles of Incorporation this 22 day of April, 2015



Signature

Signature

The GSM Advisory Group LLC
801 YALE AVENUE
SWARTHMORE, PA 19081
(610) 565-8050
info@gsm.biz

September 16, 2018

BOTTOS CONSTRUCTION INC
1005 SUSSEX BLVD
BROOMALL, PA 19008

Dear Dino,

We have prepared and enclosed your 2017 Form 1120S, U.S. Income Tax Return for an S Corporation for BOTTOS CONSTRUCTION INC for the tax year ending December 31, 2017.

We prepared your returns based on the information you provided us. Please review the returns carefully to ensure that there are no omissions or misstatements of material facts.

Your 2017 Form 1120S, U.S. Income Tax Return for an S Corporation for BOTTOS CONSTRUCTION INC will be electronically filed.

No payment is due with this return.

Enclosed is the 2017 Form PA20S/PA65, Pennsylvania S Corporation/Partnership Information Return for BOTTOS CONSTRUCTION INC.

Your 2017 Form PA20S/PA65, Pennsylvania S Corporation/Partnership Information Return for BOTTOS CONSTRUCTION INC will be electronically filed.

No payment is due with this return.

We appreciate this opportunity to serve you. If you have any questions, please contact us.

Sincerely,

The GSM Advisory Group LLC

The GSM Advisory Group LLC

801 YALE AVENUE
SWARTHMORE, PA 19081
(610) 565-8050
info@gsm.biz

September 16, 2018

BOTTOS CONSTRUCTION INC
1005 SUSSEX BLVD
BROOMALL, PA 19008

Statement of Charges for Services Rendered:

Tax Preparation Fees:

Tax return preparation fee	\$	██████████
Total fee	\$	██████████

2017 S Corporation Return
prepared for:

BOTTOS CONSTRUCTION INC
1005 SUSSEX BLVD
BROOMALL, PA 19008

PPMG & COMPANY LLC
801 YALE AVENUE
SWARTHMORE, PA 19081

PPMG & COMPANY LLC
801 YALE AVENUE
SWARTHMORE, PA 19081

BOTTOS CONSTRUCTION INC
1005 SUSSEX BLVD
BROOMALL, PA 19008

PPMG & COMPANY LLC
801 YALE AVENUE
SWARTHMORE, PA 19081

BOTTOS CONSTRUCTION INC
1005 SUSSEX BLVD
BROOMALL, PA 19008

U.S. Income Tax Return for an S Corporation

2017

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ Go to www.irs.gov/Form1120S for instructions and the latest information.

For calendar year 2017 or tax year beginning , 2017, ending , 20

A S election effective date 04/22/2015	TYPE OR PRINT	Name BOTTOS CONSTRUCTION INC	D Employer identification number [REDACTED]
B Business activity code number (see instructions) [REDACTED]		Number, street, and room or suite no. If a P.O. box, see instructions. 1005 SUSSEX BLVD	E Date incorporated 04/22/2015
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code BROOMALL PA 19008	F Total assets (see instructions) \$ [REDACTED]

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a [REDACTED]	
	b Returns and allowances	1b [REDACTED]	
	c Balance. Subtract line 1b from line 1a		1c [REDACTED]
	2 Cost of goods sold (attach Form 1125-A)		2 [REDACTED]
	3 Gross profit. Subtract line 2 from line 1c		3 [REDACTED]
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)		4 [REDACTED]
5 Other income (loss) (see instructions—attach statement)		5 [REDACTED]	
6 Total income (loss). Add lines 3 through 5 ▶		6 [REDACTED]	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)		7 [REDACTED]
	8 Salaries and wages (less employment credits)		8 [REDACTED]
	9 Repairs and maintenance		9 [REDACTED]
	10 Bad debts		10 [REDACTED]
	11 Rents		11 [REDACTED]
	12 Taxes and licenses		12 [REDACTED]
	13 Interest		13 [REDACTED]
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14 [REDACTED]
	15 Depletion (Do not deduct oil and gas depletion.)		15 [REDACTED]
	16 Advertising		16 [REDACTED]
	17 Pension, profit-sharing, etc., plans		17 [REDACTED]
	18 Employee benefit programs		18 [REDACTED]
	19 Other deductions (attach statement) See Statement		19 [REDACTED]
	20 Total deductions. Add lines 7 through 19 ▶		20 [REDACTED]
	21 Ordinary business income (loss). Subtract line 20 from line 6		21 [REDACTED]
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a [REDACTED]	
	b Tax from Schedule D (Form 1120S)	22b [REDACTED]	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c [REDACTED]
	23a 2017 estimated tax payments and 2016 overpayment credited to 2017	23a [REDACTED]	
	b Tax deposited with Form 7004	23b [REDACTED]	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c [REDACTED]	
	d Add lines 23a through 23c		23d [REDACTED]
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>		24 [REDACTED]
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25 [REDACTED]
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26 [REDACTED]
27 Enter amount from line 26 Credited to 2018 estimated tax ▶ Refunded ▶		27 [REDACTED]	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer _____ Date _____ **PRESIDENT** Title

Paid Preparer Use Only	Print/Type preparer's name CONSTANTINOS PAPPAS	Preparer's signature [REDACTED]	Date 09/16/2018	Check <input type="checkbox"/> if self-employed	PTIN [REDACTED]
	Firm's name ▶ PPMG & COMPANY LLC	Firm's EIN ▶ [REDACTED]			
	Firm's address ▶ 801 YALE AVENUE SWARTHMORE PA 19081	Phone no. (610) 565-8050			

Other Information (see instructions)

- 1 Check accounting method: a Cash b Accrual
c Other (specify) ▶ _____
- 2 See the instructions and enter the:
a Business activity ▶ CONSTRUCTION b Product or service ▶ SERVICE
- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . .
- 4 At the end of the tax year, did the corporation:
 - a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100% Date (if any) a Qualified Subc Subsidiary Election Was

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owne Loss, or Capital

- 5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock. ▶ _____
(ii) Total shares of non-restricted stock ▶ _____
- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments?
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year ▶ _____
(ii) Total shares of stock outstanding if all instruments were executed ▶ _____
- 6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?
- 7 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.
- 8 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____
- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____
- 10 Does the corporation satisfy both of the following conditions?
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000
b The corporation's total assets at the end of the tax year were less than \$250,000
If "Yes," the corporation is not required to complete Schedules L and M-1.
- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
If "Yes," enter the amount of principal reduction \$ _____
- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions
- 13a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?
- b If "Yes," did the corporation file or will it file required Forms 1099?

Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) . . . Type ▶	10	
Credits	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
Foreign Transactions	d Other deductions (see instructions) . . . Type ▶	12d	
	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) . . . Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
Alternative Minimum Tax (AMT) Items	g Other credits (see instructions) Type ▶	13g	
	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
k Other (attach statement)	14k		
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Items Affecting Shareholder Basis	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	

Shareholders' Pro Rata Share Items (continued)			Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		

Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	
----------------	----	--	----	--

Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) ^{Ln 18 St}				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity				

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

<p>1 Net income (loss) per books</p> <p>2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)</p> <p>3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):</p> <p>a Depreciation \$</p> <p>b Travel and entertainment \$</p> <p>4 Add lines 1 through 3</p>	<p>██████████</p> <p>██████████</p> <p>██████████</p> <p>██████████</p> <p>██████████</p>	<p>5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p>a Tax-exempt interest \$</p> <p>6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):</p> <p>a Depreciation \$</p> <p>7 Add lines 5 and 6</p> <p>8 Income (loss) (Schedule K, line 18). Line 4 less line 7</p>	<p>██████████</p> <p>██████████</p> <p>██████████</p> <p>██████████</p> <p>██████████</p>
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Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	██████████	██████████	██████████
2 Ordinary income from page 1, line 21	██████████		
3 Other additions	██████████		
4 Loss from page 1, line 21	(██████████)		
5 Other reductions MEALS AND ENTERTAINMENT	(██████████)	(██████████)	
6 Combine lines 1 through 5	██████████	██████████	██████████
7 Distributions other than dividend distributions	██████████	██████████	██████████
8 Balance at end of tax year. Subtract line 7 from line 6	██████████	██████████	██████████

(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name BOTTOS CONSTRUCTION INC		Employer identification number [REDACTED]
1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule) See Statement	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8
9a	Check all methods used for valuing closing inventory: (i) <input type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶	
b	Check if there was a writedown of subnormal goods	<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	9d
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	<input type="checkbox"/> Yes <input type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

**Schedule K-1
(Form 1120S)**

2017

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or tax year

beginning / / 2017 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Information About the Corporation		Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
A Corporation's employer identification number [REDACTED]		1 Ordinary business income (loss) [REDACTED]	13 Credits		
B Corporation's name, address, city, state, and ZIP code BOTTOS CONSTRUCTION INC 1005 SUSSEX BLVD BROOMALL, PA 19008		2 Net rental real estate income (loss)	14 Foreign transactions		
		3 Other net rental income (loss)			
		4 Interest income			
C IRS Center where corporation filed return Cincinnati, OH 45999-0013		5a Ordinary dividends			
Information About the Shareholder		5b Qualified dividends		15 Alternative minimum tax (AMT) items A [REDACTED]	
	D Shareholder's identifying number [REDACTED]				6 Royalties
	E Shareholder's name, address, city, state, and ZIP code CONSTANTINOS BOTTOS 1005 SUSSEX BLVD BROOMALL, PA 19008				7 Net short-term capital gain (loss)
		8a Net long-term capital gain (loss)			
F Shareholder's percentage of stock ownership for tax year 100.00000 %		8b Collectibles (28%) gain (loss)			16 Items affecting shareholder basis C [REDACTED] D [REDACTED]
		8c Unrecaptured section 1250 gain			
For IRS Use Only		9 Net section 1231 gain (loss)	17 Other information		
		10 Other income (loss)			
		11 Section 179 deduction			
		12 Other deductions			
* See attached statement for additional information.					

IRS e-file Signature Authorization for Form 1120S

2017

▶ Return completed Form 8879-S to ERO. (Don't send to IRS.)
▶ Go to www.irs.gov/Form8879S for the latest information.

Department of the Treasury
Internal Revenue Service

For calendar year 2017, or tax year beginning _____, 2017, and ending _____, 20____

Name of corporation: **BOTTOS CONSTRUCTION INC**
Employer identification number: [REDACTED]

Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	[REDACTED]
2	Gross profit (Form 1120S, line 3)	2	[REDACTED]
3	Ordinary business income (loss) (Form 1120S, line 21)	3	[REDACTED]
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	[REDACTED]
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	[REDACTED]

Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN [] [] [] [] [] [] as my signature
ERO firm name Don't enter all zeros
on the corporation's 2017 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

[] [] [] [] [] [] [] [] [] [] [] [] [] [] []
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 09/16/2018

**ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So**

**S Corporation
Five Year Tax History**

► Keep for your records

Name BOTTOS CONSTRUCTION INC		Employer Identification Number 47-3793576			
	2013	2014	2015	2016	2017
1	Gross receipts . . .				
2	Cost of sales				
3	Gross profit.				
4	Net 4797 gain (loss)				
5	Other income (loss)				
6	Total income (loss)				
7	Salaries.				
8	Depreciation				0
9	Other deductions .				
10	Total deductions				
11	Business income .				
12	Passive investment income				
13	Passive investment expense				
14	Net passive investment income				
15	Excess net passive income tax.				
16	Tax from Schedule D				
17	Additional taxes . .				
18	Tax liability				
19	Tax return preparation fee. . .				

Tax Year 2017

Keep for your records

Name as Shown on Return BOTTOS CONSTRUCTION INC Identifying Number [Redacted]

QuickZoom here to enter assets... QuickZoom here to set MACRS convention for assets acquired in 2017... Activity: Form 1120S - Line 21

Table with columns: Asset Description, Code, Date In Service, Cost (Net of Land), Land, Bus Use %, Section 179, Special Depreciation Allowance, Depreciable Basis, Life, Method/Convention, Prior Depreciation, Current Depreciation.

* Code: S = Sold, A = Auto, L = Listed, V = Vine with SDA in Year Planted/Grafted, C = COGS

S Corporation Information Worksheet

2017

▶ Keep for your records

Part I – Identifying Information

Employer Identification Number . . . [REDACTED] Date Incorporated 04/22/2015
 Name BOTTOS CONSTRUCTION INC
 Doing Business As _____
 Address 1005 SUSSEX BLVD
 City BROOMALL State PA ZIP Code 19008
 Foreign Province/State _____ Foreign Postal Code . . _____
 Foreign Code _____ Foreign Country . . _____

Is the business primary physical address different from the return address? Yes No
 Address 1005 SUSSEX BLVD
 City BROOMALL State . PA U.S. ZIP Code . 19008
 Foreign Province/State _____ Foreign Postal Code . . _____
 Foreign Code _____ Foreign Country . . _____

Telephone Number (610) 804-6520 Extension _____
 Fax Number (484) 479-3586 E-Mail Address . . . DINO@BOTTOSCONSTRUCTION.COM
 Tax Shelter Registration Number . . _____

Part II – Tax Year and Filing Information

Calendar year
 Fiscal year — Ending month _____
 Short year — Beginning date _____ Ending date _____

Enrolled in the Electronic Federal Tax Payment System (EFTPS)
 IRS Service Center where S Corporation return is filed Cincinnati, OH 45999-0013

Part III – 2017 1120S Corporation Estimated Tax Paid

Amount of 2016 overpayment credited to 2017 estimated tax _____

Quarter Paymt Due	Due Date	Date Paid	Amount Paid	Information Req for Electronic Filing		
				Payment Method	Bank Acct Num	EFTPS Confirmation Number
First .	[REDACTED]					
Second	[REDACTED]					
Third .	[REDACTED]					
Fourth	[REDACTED]					

Additional Payments

1	N/A					
2	N/A					
3	N/A					
4	N/A					

Part IV – K-1 Information

K-1 Rounding Options

- Distribute the rounding difference to shareholder with the largest percentage.
- Distribute the rounding difference among shareholders.
- Do not distribute the rounding difference to any shareholder.

Print Schedules K-1 with tax return?

- Yes
- No

Include page 2 of Schedules K-1 (codes and descriptions) with tax return?

- Yes
- No

Part V - Taxpayer Signature Information

Officer's Name CONSTANTINOS BOTTOS
Officer's Name for EF. CONSTANTINOS BOTTOS
Officer's Social Security Number . Officer's Title . . PRESIDENT

Part VI – Electronic Filing Information

Electronic Filing Security Information (see tax help)

Total income amount from 2016 return (Form 1120S, pg 1, ln 6) . . .
Claiming compensation of officers for 2017.
Number of officers with compensation for 2017 0
Number of Employee W2s issued for 2017 5

Check the box(es) for returns required to be filed for 2017:

- (1) Form 720 (2) Form 940 (3) Form 941 (4) Form 943
- (5) Form 944 (6) Form 945 (7) Form 990 (8) Form 1042
- (9) Not applicable

Practitioner PIN program:

- Check this box to sign this return electronically using the Practitioner PIN (Form 8879-S)
- ERO entered PIN (Form 8453-S)

Officer's PIN (enter any 5 numbers)
Date PIN entered 09/15/2018

Choose Returns to be Filed Electronically:

Note: Returns represented by gray bars are not supported by ProSeries or Taxing Agency.

* See Estimated Payments forms/worksheets in the state return for more information.

Filings To	Original	Extension	Amended	Estimated Payments			
	Return		Return	1	2	3	4
Federal Filings							
Federal Form 1120S ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 114 (FBAR). ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Filings							
<i>Information Only: Selection of state/city return(s) was made . . . ▶</i>							
Alabama ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alabama Composite ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arkansas ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arkansas Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
California ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Colorado. ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Connecticut ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Florida Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgia ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgia Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Illinois ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indiana. ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Iowa ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kansas ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Louisiana Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maine ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maryland ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Massachusetts ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michigan. ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Minnesota ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Missouri ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Montana ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Fiscal S Corporation . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Jersey Fiscal Corporation . . ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York Corporation ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New York City. ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
North Carolina ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
North Dakota ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oklahoma ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oregon ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pennsylvania ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rhode Island ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
South Carolina ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tennessee ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Texas ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Utah ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vermont ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Virginia ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
West Virginia ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wisconsin ▶	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part VII – Direct Deposit or Electronic Funds Withdrawal Information

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Does client want to use direct deposit of any federal tax refund ?
<input type="checkbox"/>	<input type="checkbox"/>	Does client want to use electronic funds withdrawal of federal balance due (EF only)?
<input type="checkbox"/>	<input type="checkbox"/>	Does client want to use electronic funds withdrawal of Form 7004 balance due (EF only)?
<input type="checkbox"/>	<input type="checkbox"/>	Use electronic funds withdrawal of amended return balance due (EF only)?

Bank Information

Check to confirm transferred account information (which appears in green) is correct . . .

Name of Financial Institution (optional) . . . _____

Check the appropriate box Checking Savings

Routing number _____

Account number _____

Payment Information

Enter the payment date to withdraw tax payment _____

Balance due amount from this return _____

Enter an amount to withdraw tax payment _____

If partial payment is made, the remaining balance due _____

QuickZoom here to Form 1120S, Pages 1 and 2 ▶ _____

QuickZoom here to Schedule K-1 Worksheet ▶ _____

Name
BOTTOS CONSTRUCTION INC

Employer Identification No.
[REDACTED]

Income Items:	Description	Per Books	Per Tax Return	Difference (Book - Tax)
<i>Permanent items (tax-exempt income):</i>				
Tax-exempt interest — in state:				
	Direct Entry			
	From K-1s			
Tax-exempt interest — out of state				
Life insurance proceeds				
Other permanent income items:				
Gain (Loss) on disposition of Section 179 assets				
Alcohol used as fuel credit included in income				
<i>Timing (temporary) items:</i>				
Unearned rent income				
Unearned income				
Gain on sale of assets				
Installment sale income				
Fuels tax credit included in income				
Other timing income items:				
Total				

Expense Items:	Description	Per Books	Per Tax Return	Difference (Tax - Book)
<i>Permanent items (nondeductible expenses):</i>				
Disallowed meals and entertainment				
Employment credits wage reduction				
Federal underpayment penalty				
State underpayment penalty				
Other fines and penalties				
Officers' life insurance premiums				
Interest paid to carry tax-exempt investments				
Payroll Taxes for Employer SS Tax on Tips Credit				
Employee benefit reduction credit from Form 8845				
Small employer pension plan startup costs credit from Form 8881				
Credit for Small Employer Health Ins Premiums from Form 8941				
Other expenses related to tax-exempt income				
Other permanent expense items:				
Lease inclusion amount - enter as a negative				
<i>Timing (temporary) items:</i>				
Depreciation and Section 179 expense				
Amortization				
Depletion other than oil and gas				
Loss on sale of assets				
Organizational costs				
Bad debt expense				
Prepaid expenses				
Other timing expense items:				
Total				

Schedule M-2 / Retained Earnings Worksheet

2017

▶ Keep for your records

Name as Shown on Return
BOTTOS CONSTRUCTION INC

Employer Identification No.
[REDACTED]

Analysis of Retained Earnings Accounts

Description	Accumulated adjustments account	Other adjustments account	Shareholders' undistributed taxable income	Accumulated tax/book timing differences	Retained earnings while a C Corporation	Total
Balance at beginning of year . . .	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Ordinary income (loss) . . .	[REDACTED]					
Schedule K additions (Income/Gains):						
Schedule K reductions (Losses/Deductions):						
Income – <i>Tax exempt</i>						
Deductions – <i>Exempt related</i>						
Schedule M-1 additions:						
Schedule M-1 reductions:						
[REDACTED]	[REDACTED]					
Net adjustment for year	[REDACTED]					
Net income(loss) per books						[REDACTED]
Subtotal	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
AAA without net negative adj.	[REDACTED]					
Distributions	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Dividends					[REDACTED]	[REDACTED]
Balance at end of tax year	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Keep for your records

Name as Shown on Return
BOTTOS CONSTRUCTION INC

Employer Identification No.
[REDACTED]

Lines 1 thru 18

Shareholder	-1-	-15a-	-16c-	-16d-	-18-
	Ordinary Income	Deprec. Adjust.	Non-ded. Expenses	Distrib.	Total Income
CONSTANTINOS BOTTOS (100.00%)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total shown on Schedules K-1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Amount shown on Schedule K	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

QuickZoom to Additional Schedule K Reconciliation Reports ▶

Name: **BOTTOS CONSTRUCTION INC** Employer Identification No. [REDACTED]

Ordinary Income (Loss)	2017		2016		Difference 2017 - 2016	
	Amount	% of Total Income	Amount	% of Total Income	Amount	%
1 a Gross receipts or sales . . .	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
b Less returns and allowances	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
c Net receipts	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2 Cost of goods sold (Form 1125-A)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3 Gross profit	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4 Net gain or loss (Form 4797)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5 Other income	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6 Total income (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Deductions						
7 Compensation of officers	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8 Salaries & wages (less employment credits)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9 Repairs & maintenance	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10 Bad debts	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11 Rents	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12 Taxes and licenses	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13 Interest	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14 a Depreciation (Form 4562)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
b Less Depreciation on Sch A and elsewhere	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
c Net depreciation	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15 Depletion (not oil/gas)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
16 Advertising	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
17 Pension, profit-sharing, etc, plans	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18 Employee benefit programs	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
19 Other deductions	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
20 Total deductions	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
21 Ordinary income (loss) from trade/business	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Tax						
22 a Excess net passive income tax or LIFO recapture tax	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
b Tax from Schedule D	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
c Additional taxes	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total tax	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Tax Payments and Credits						
23 d Total payments and credits	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
24 Estimated tax penalty	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
25 Tax due	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
26 Overpayment	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Schedule K Items Income (Loss)	2017	2016	Difference 2017 - 2016	
	Amount	Amount	Amount	%
1 Ordinary business income (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2 Net rental real estate income (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3 Other net rental income (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4 Interest income	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5 a Dividends - ordinary	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
b Dividends - qualified	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6 Royalty income	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7 Net short-term capital gain (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8 Net long-term capital gain (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9 Net section 1231 gain (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10 Other income (loss)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Schedule K Items (continued)	2017	2016	Difference 2017 - 2016	
			Amount	%
Deductions				
11 Section 179 expense deduction				
12 a Charitable contributions				
b Interest expense on investment debts				
c Section 59(e)(2) expenditures				
d Other deductions				
Credits				
13 a Low-income housing credit (section 42(j)(5)).				
b Low-income housing credit (other)				
c Qualified rehabilitation expenditures (rental real estate).				
d Other rental real estate credits				
e Other rental credits				
f Credit for alcohol used as fuel				
g Other credits				
Foreign Taxes				
14 b Gross income from all sources				
c Gross inc. sourced at shareholder level				
<i>Foreign gross income sourced at corporate level:</i>				
d Passive				
e Listed categories				
f General limitation				
<i>Deductions allocated and apportioned at shareholder level:</i>				
g Interest expense				
h Other				
<i>Deductions allocated and apportioned at corp level to fgn source income:</i>				
i Passive				
j Listed categories				
k General limitation				
l Foreign taxes paid or accrued				
m Reduction in taxes available for credit				
Alternative Minimum Tax (AMT) Items				
15 a Post-1986 depreciation adjustment				
b Adjusted gain or loss				
c Depletion (other than oil and gas)				
d Oil, gas, and geothermal properties - gross income				
e Oil, gas, and geothermal properties - deductions				
f Other AMT items				
Items Affecting Shareholder Basis				
16 a Tax-exempt interest income				
b Other tax-exempt income				
c Nondeductible expenses				
d Property distributions				
e Repayment of loans from shareholders				
Other Information				
17 a Investment income				
b Investment expenses				
c Dividend distributions paid from E & P				
Income (loss)				

IRS e-file Authentication Statement

2017

Keep for your records

Name(s) Shown on Return: BOTTOS CONSTRUCTION INC; Employer ID No. [Redacted]

A - Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN; ERO entered Officer's PIN

B - Signature of Electronic Return Originator

ERO Declaration:

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN [Redacted] Self-Select PIN [Redacted]

C - Signature of Officer

Perjury Statement:

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN; Date

**Accumulated Depreciation, Amortization
and Depletion Worksheet**

► Keep for your records

Name as Shown on Return BOTTOS CONSTRUCTION INC	Identification Number [REDACTED]
--	-------------------------------------

Book Accumulated Depreciation, Amortization and Depletion

	Depreciation
Beginning balance (From Schedule L, column a, line 10b)	[REDACTED]
Current book expense	[REDACTED]
Less accumulated - assets sold	[REDACTED]
Less accumulated - assets retired.	[REDACTED]
Ending balance (To Schedule L, column c, line 10b)	[REDACTED]
Check to enter on Balance Sheet ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Amortization	
Beginning balance (From Schedule L, column a, line 13b)	[REDACTED]
Current book expense	[REDACTED]
Less accumulated - assets sold	[REDACTED]
Less accumulated - assets retired.	[REDACTED]
Ending balance (To Schedule L, column c, line 13b)	[REDACTED]
Check to enter on Balance Sheet ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Depletion	
Beginning balance (From Schedule L, column a, line 11b)	[REDACTED]
Current book expense	[REDACTED]
Less accumulated - assets sold	[REDACTED]
Less accumulated - assets retired.	[REDACTED]
Ending balance (To Schedule L, column c, line 11b)	[REDACTED]
Check to enter on Balance Sheet ► <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Electronic Filing Information Worksheet

Keep for your records

2017

Name(s) shown on return
BOTTOS CONSTRUCTION INC

Identifying number

Part I - State Electronic Filing:

Check this box to force state only filing for all states selected to be filed electronically

Part II - Electronic Return Originator Information

The ERO Information below will automatically calculate based on the preparer code entered on the return.

For returns that are prepared as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter the EFIN for the ERO that is responsible for this return.

For returns that are marked as a "Non-Paid Preparer" (XNP) or "Self-Prepared" (XSP) enter a PIN for the ERO that is responsible for filing return.

ERO Name: PPMG & COMPANY LLC
ERO Address: 801 YALE AVENUE UNIT G6B
City: SWARTHMORE, State: PA, ZIP Code: 19081
Country:
ERO Electronic Filers Identification Number (EFIN)
ERO Employer Identification Number
ERO Social Security Number or PTIN

Part III - Paid Preparer Information

Firm Name: PPMG & COMPANY LLC
Preparer Name: CONSTANTINOS PAPPAS
Address: 801 YALE AVENUE
City: SWARTHMORE, State: PA, ZIP Code: 19081
Country:
Preparer Social Security Number or PTIN
Employer Identification Number
Phone Number: (610) 565-8050, Fax Number: (610) 300-7276
Preparer E-mail Address: GUS@PPMG TAX.COM

Part IV - Selection of Additional Amended Returns

Enter the payment date to withdraw tax payment
Amount you are paying with the amended return
Check this box to file another federal amended return electronically
File another Amended Form 114 Report of Foreign Bank and Financial Accounts (FBAR) electronically
Check this box to file another state and/or city amended return electronically
* Select the state and/or city amended return(s) to file electronically.

Table with columns for State/City and checkboxes for selecting amended returns to file electronically.

Part V - Name Control

Name Control, enter here to override default

**Electronic Filing Information Worksheet
Amended Returns**

Continuation Statement

	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	

**2017 Pennsylvania
PA S Corporation/Partnership Information Return
PA-20A/PA-65**

OMITTED

From: Abramson, Jennifer
To: dino@bottosconstruction.com
Subject: Your phone message - In re: Bottos Construction, Inc. (Docket No. TSCA-03-2019-0058)
Date: Thursday, April 25, 2019 9:34:00 AM

Dear Mr. Bottos,

I received the voice message you left yesterday afternoon this morning in regard to the above-referenced matter but unfortunately am unable to speak with you directly since you are represented by counsel. Unless and until I receive something in writing from Mr. Clewell that I am permitted to talk with directly or from you that you are no longer represented, I am prohibited by Pennsylvania ethical rules from communicating with you directly.

My apologies, thank you for your understanding.

Jennifer Abramson
Senior Assistant Regional Counsel
USEPA Region III
1650 Arch Street
Philadelphia, PA 19103
Abramson.Jennifer@epa.gov
(215) 814-2066

From: [Robert Clewell](#)
To: [Abramson, Jennifer](#)
Subject: EPA Docket No. TCSA-03-2019-0058
Date: Thursday, June 06, 2019 4:16:32 PM

Jennifer

I am writing regarding the above-referenced matter. We have had a communication breakdown on our end. My client is willing to cooperate and comply immediately with the proofs you had requested some time ago. I was waiting on the info from him, but unfortunately I did not calendar the follow up regarding the docs with the client and he was waiting for me to contact him. I sincerely apologize for the confusion, inconvenience and extra work this has caused on your end, but the client is very interested in resolving this matter. If you have any questions, please give me a call. Otherwise, let me know what your position is regarding a possible resolution and we can discuss moving forward. Thank you.

--

Robert S. Clewell
Attorney-At-Law

Clewell Law Firm
1617 JFK Blvd.
Suite 1140
Philadelphia, PA 19103

Website: www.clewelllaw.com

Direct Dial: 215-287-9606

Direct Fax: 215-383-0809

*****Confidentiality Note*****

This transmission is intended only for the addressee, and may contain privileged and/or confidential information from the Clewell Law Firm. If you are not the intended recipient, please do not use, disseminate, or copy this material. If you have received this transmission in error, please notify us immediately by telephone, return this transmission, and delete or destroy any copies. Thank you.

UNITED STATES
ENVIRONMENTAL PROTECTION AGENCY
REGION III

IN RE:	)	DOCKET NO. TSCA-03-2019-0058
)	
Bottos Construction, Inc.)	
1005 Sussex Boulevard)	
Broomall, PA 19008)	
)	
Respondent,	)	Proceeding Under Section 16(a) of
	)	the Toxic Substances Control Act
822 S. 5th Street, Philadelphia, PA	)	15 U.S.C. § 2615(a).
815 N. Woodbine Ave, Narberth, PA)	
1602 Bainbridge Street, Philadelphia, PA)	
2023-25 Rittenhouse Square, Philadelphia, PA)	
)	
Target Housing.)	

DECLARATION OF VALARIE FRANKLYN

I, Valarie (Pelletier) Franklyn, hereby declare that:

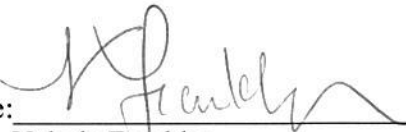
1. I am currently employed as an Environmental Engineer, credentialed Inspector and Compliance Officer with the Office of Civil Enforcement in the U.S. Environmental Protection Agency's ("EPA") Office of Enforcement and Compliance Assurance. Previously, I worked as an Environmental Engineer, credentialed Inspector, and Compliance Officer with the Enforcement and Compliance Assurance Division (formerly the Land and Chemicals Division), at EPA Region III, and was employed in this capacity from January 2017 through October 2019.
2. My involvement with the case of Bottos Construction, Inc. started when I accompanied lead inspector Kurt H. Rutzmoser and Albert Korbar, both credentialed Inspectors for EPA Region III under the U.S. EPA's Senior Environmental ("SEE") Program, on a May

19, 2017 inspection of Bottos Construction, Inc. At the time of the May 19, 2017 inspection, I was an Inspector in Training and my legal name was Valarie Pelletier.

3. I have reviewed the investigative case file for this matter including the May 19, 2017 Notice of Inspection (EPA Form 7740-3) (Attachment A); the May 19, 2017 TSCA Inspection Confidentiality Notice (EPA Form 7740-4) (Attachment B); the May 19, 2017 Lead Paint -Receipt for Documents (EPA Form 7740-1A) (Attachment C); and Mr. Rutzmoser's May 19, 2017 402(c)/406(b) Inspection Checklist (Attachment D).
4. I recall that during the May 19, 2017 inspection Mr. Bottos himself completed the:
 - A. "Recipient's Signature", "Name", and "Title" blocks in the lower right-hand corner of the Notice of Inspection form. *See* Attachment A;
 - B. "Name of Chief Executive Officer" and "Title" blocks in the upper right-hand corner, and the "Signature", "Name" and "Title" blocks in the lower left-hand corner, of the TSCA Inspection Confidentiality Notice form. *See* Attachment B; and
 - C. "Claimant's Signature", "Name" and "Title" blocks in the lower right-hand corner of the Lead Paint -Receipt for Documents form. *See* Attachment C.
5. In reviewing Mr. Rutzmoser's May 19, 2017 402(c)/406(b) Inspection Checklist, I note that "Constantinos "Dino" Bottos" is identified in the "Owner(s) Name/Title/Address & Phone (if different)" block on the lower left-hand side on page 1, and that "Dino Bottos" is identified as the "Company official present" that was provided copies with forms and other information during the inspection on the bottom block on page 2. *See* Exhibit D. This information from the inspection checklist comports with my recollection from the inspection and with my understanding that Constantinos Bottos uses "Dino" as a

nickname, and that references to “Mr. Bottos”, “Dino Bottos” and “Constantinos Bottos” in the various inspection-related documents in the investigative case file are referring to the same individual.

Executed on: Jan 24 2020

Name: 
Valarie Franklyn



United States
ENVIRONMENTAL PROTECTION AGENCY

Washington, DC 20460

Notice of Inspection
Office of Enforcement and Compliance Assurance

1. Investigation Identification			3. Facility Name
Date 5/19/2017	Inspection Number RRP 2017034	Daily Seq. Number	Bottos Construction
2. Inspector's Address 1650 Arch St. Philadelphia Pa 19103			4. Facility Address 1005 Susser Blvd. Broomall, Pa 19008

For Internal EPA Use. Copies may be provided to the recipient as acknowledgment of this notice.

Reason for Inspection

Under the authority of Section 11 of the Toxic Substances Control Act

For the purpose of inspecting (including taking samples, photographs, statements and other inspection activities) an establishment, facility or other premises in which chemical substances or mixtures, articles containing same are manufactured, processed, stored or held before or after their distribution in commerce (including records, files, papers, processes, control and facilities) and any conveyances being used to transport chemical substance, mixtures or articles containing same in connection with their distribution in commerce (including records, files, papers, processes, controls and facilities) bearing on whether the requirements of the Act are applicable to the chemical substances, mixtures or articles, within, or associated with, such premise or conveyance have been complied with.

In addition, this inspection extends to (check appropriate blocks):

- | | |
|---|--|
| <input checked="" type="checkbox"/> A. Financial Data | <input type="checkbox"/> D. Personnel Data |
| <input type="checkbox"/> B. Sales Data | <input type="checkbox"/> E. Research Data |
| <input type="checkbox"/> C. Pricing Data | |

The nature and extent of inspection of such data specified in A through E above is as follows:

Inspector's Signature 	Recipient's Signature 		
Name Kurt H. Rutzmojer	Name Constantinos Bottos		
Title Inspector	Date 5/19/2017	Title Owner	Date 5/19/2017



United States
ENVIRONMENTAL PROTECTION AGENCY

Washington, DC 20460

TSCA Inspection Confidentiality Notice

Office of Enforcement and Compliance Assurance

1. Investigation Identification			4. Facility Name	
Date 5/19/2017	Inspection No. R.R.P 2017034	Daily Seq. No.	Bo Hos Construction	
2. Inspector's Name			5. Address	
Kurt H. Rutzmoser			1005 Sussex Blvd. Broomall, Pa. 19008	
3. Inspector Address			6. Name of Chief Executive Officer	
1650 Arch St. Phila. Pa. 19103			X Constantinos Botas	
			7. Title	
			X Owner	

For internal EPA use. Copies of this form may be provided to recipient as acknowledgment of this notice.

To Assert a TSCA Confidential Business Information Claim

It is possible that EPA will receive public requests for release of the information obtained during the inspection of the facility cited above. Such requests will be handled by EPA in accordance with provisions of the Freedom of Information Act (FOIA), 5 U.S.C. § 552; EPA regulations issued thereunder, 40 C.F.R. part 2; and the Toxic Substances Control Act (TSCA) Section 14 (15 U.S.C. § 2613). EPA is required to make inspection data available in response to FOIA requests unless the EPA Administrator determines that the data is entitled to confidential treatment, or may be withheld from release under other exceptions of FOIA. Any or all information collected by EPA during the inspection may be claimed as confidential if it relates to trade secrets, commercial, or financial matters that you consider to be confidential business information (CBI). If you assert a CBI claim, EPA will disclose the information only to the extent, and by means of the procedures set forth in the regulations (cited above) governing EPA's treatment of CBI. Among other things, the regulations require that EPA notify you in advance of publicly disclosing any information claimed as CBI. A CBI claim may be asserted at any time prior to or during the inspection. If a CBI claim is received after the inspection, EPA will make such efforts as are administratively practical to protect the information. However, EPA cannot assure that such efforts will be effective in light of the possibility of prior disclosure. If it is more convenient for you to assert a CBI claim on your own stationary or by marking the individual documents or samples "TSCA confidential business information," it is not necessary for you to use this notice. The inspector will be glad to answer any questions you may have regarding EPA's CBI procedures. While you may claim any collected information or sample as CBI, such claims are not likely to be upheld if they are challenged unless the information meets the following criteria:

1. Your company has taken measures to protect the confidentiality of the information and it intends to continue to take such measures.
2. The information is not, and has not been, reasonably obtainable without your company's consent by other persons (other than governmental bodies), or by use of legitimate means (other than discovery based on showing of special need in a judicial or quasi-judicial proceeding).
3. The information is not publicly available elsewhere.
4. Disclosure of the information would cause substantial harm to your company's competitive position.

At the completion of the inspection, you will be given a receipt for all documents, samples and other materials collected. At that time, you may make claims that some or all of the information is CBI.

If you are not authorized by your company to assert a CBI claim, this notice will be sent by certified mail, along with the receipt for documents, samples, and other materials to the Chief Executive Officer of your company within 2 days of this date. The Chief Executive Officer must return a statement specifying any information which should receive CBI treatment.

The statement from the Chief Executive Officer should be addressed to: Kyle Chelius

and mailed by registered, return-receipt requested mail within 7 calendar days of receipt of this notice. Claims may be made at any time after the inspection, but the inspection data will not be entered into the TSCA/CBI security system until an official confidentiality claim is made. The data will be handled under EPA's routine security system unless and until a claim is made. If no confidentiality claim accompanies the information when it is received by EPA, the information may be made available to the public without further notice to the business.

To Be Completed By Facility Official Receiving This Notice I acknowledge receipt of this notice:		If there is no one on the premise who is authorized to make CBI claims for this facility, a copy of this notice and other inspection materials will be sent to the company's Chief Executive Officer. If there is another official who should also receive this information, please designate below.	
Signature		Name	
Name X Constantinos Botas		Title	
Title X Owner	Date 5/19/2017	Address	



US ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, DC 20460
TOXIC SUBSTANCES CONTROL ACT
LEAD PAINT - RECEIPT FOR DOCUMENTS

1. INVESTIGATION IDENTIFICATION			2. COMPANY NAME	
DATE	INSPECTOR NO.	DAILY SEQ. NO.	Bottos Construction	
5/19/2017	10856			
3. INSPECTOR ADDRESS			4. COMPANY ADDRESS	
U.S. EPA Region 3 (3WC33) Waste & Chemicals Management Division Toxics Programs and Enforcement Branch 1650 Arch Street Philadelphia, PA 19103-2029			1005 Sussex Blvd. Broomall, Pa. 19008	

For internal EPA use. Copies of this form may be provided to recipient as acknowledgment of the documents mixtures described below collected in connection with the administration and enforcement of the Title X, Section 1018 Disclosure Rule.

RECEIPT OF DOCUMENT(S) DESCRIBED IS HEREBY ACKNOWLEDGED:


NO.	DESCRIPTION
1) Contract	a) Maurreen Holland - Invoice 435 - 10/16/2016 b) Joe & Jill Frutto - Invoice 408 - 3/4/2016 c) 822 S. 5th St Sterling Wilson - Invoice - 428 - 8/22/2016
2) SubContract	NBR - Rittenhouse Sq. Philadelphia Pa 19103
3) Returns all	Contractor Certificates
4) permits	- send copies of permits on all four (4) total projects.
5) contract	- General Contract - Rittenhouse Sq. - NBR.

OPTIONAL:

DUPLICATE COPIES: REQUESTED AND PROVIDED

NOT REQUESTED

INSPECTOR SIGNATURE		CLAIMANT SIGNATURE	
NAME		NAME	
Kurt H. Rutzmiser		Constantinos Bottos	
TITLE	DATE SIGNED	TITLE	DATE SIGNED
Inspector	5/19/2017	Owner	5/19/2017

U.S. EPA Region 3		
 <h2 style="text-align: center;">402(c)/406(b) INSPECTION CHECKLIST</h2> <p style="text-align: center;">RENOVATION REPAIR AND PAINTING RULE/ PRE-RENOVATION EDUCATION RULE</p>		
Date: 5/19/2017	Inspector: Kurt Rutzmoser	Accompanied by: Albert Korben Valarie Pelletier
I. Inspection Type:	<input type="checkbox"/> Tip/Complaint <input checked="" type="checkbox"/> TSCA Neutral Scheme <input type="checkbox"/> Follow Up <input type="checkbox"/> Other _____	
II. Inspection Entry/Opening Conference		
<input checked="" type="checkbox"/> 1) Presented EPA Credentials Upon Entering, explained purpose and asked for person in charge. <input checked="" type="checkbox"/> 2) Presented EPA Credentials to Person in Charge and Explained purpose and scope of inspection. <input checked="" type="checkbox"/> 3) Notice of Inspection (NOI) signed by EPA official, presented to person in charge and signed. <input checked="" type="checkbox"/> 4) Notice of Consent by homeowner signed by EPA official, presented to homeowner and signed. <input checked="" type="checkbox"/> 5) TSCA Inspection Confidentiality Notice (CBI) explained and signed by person in charge.		
Facility Information (Company or Target)		
Name/Address: Boltos Construction Inc 1005 Sussex Blvd #4 Broomall Pa 19008	Phone No(s): 1-844-4Boltos 610-804-6520 Email: Dino@BoltosConstruction.com Fax No(s): www.BoltosConstruction.com	
Owner(s) Name/Title/Address&Phone (if different): "Dino" Boltos Constantinos	Certified Renovator(s) Name/Title/Address&Phone (if different): None.	



SUMMARY OF OBSERVATIONS

RENOVATION REPAIR AND PAINTING RULE/ PRE-RENOVATION EDUCATION RULE

The following possible deviations from the requirements of Sections 402 and 406(b), The Renovation Repair and Painting Rule and the Pre-Renovation Education Rule, were observed during this inspection: (Circle Yes, No, or Not Applicable for each requirement)

- Yes No N/A Obtain firm certification
- Yes No N/A Obtain renovator certification
- Yes No N/A Provide training to workers *Sub contracted demo - work.*
- Yes No N/A Obtain documentation of training to workers
- Yes No N/A Provide copies of renovator and dust sampling technician qualifications (training certificate, certifications)
- Yes No N/A Post warning signs at entrance to work area *Not observed*
- Yes No N/A Follow work practice standards as outlined in §745.85: *Not observed*
 - Yes No N/A Use a test kit to determine if lead-based paint is present
 - Yes No N/A Contain the work area to prevent the spread of dust and debris
 - Yes No N/A Cover or remove all objects in the work area (interior)
 - Yes No N/A Close or cover all HVAC ducts in the work area (interior)
 - Yes No N/A Close all windows in the work area (interior)
 - Yes No N/A Close and seal all doors in the work area (interior)
 - Yes No N/A Cover doors that must be used in the work area to allow passage but prevent spread of dust
 - Yes No N/A Cover floors in the work area with plastic (interior)
 - Yes No N/A Close all windows in and within 20ft. of the work area (exterior)
 - Yes No N/A Close all doors in and within 20ft. of the work area (exterior)
 - Yes No N/A Cover ground extending 10 ft. from work area with plastic, and anchor plastic (exterior)
 - Yes No N/A Install vertical containment if necessary (exterior)
- Yes No N/A Contain waste on-site and while being transported off site *Not observed*
- Yes No N/A Clean work site after renovation *" "*
- Yes No N/A Remove all paint chips and debris, and mist protective plastic for removal *" "*
- Yes No N/A Clean work area surfaces and objects using HEPA vacuum and /or wet cloths *" "*
- Yes No N/A Have certified renovator perform post-renovation cleaning verification
- Yes No N/A Provide dust clearance sampling if dust clearance testing was performed
- Yes No N/A Provide "Renovate Right" pamphlet *No*
- Yes No N/A Affirm receipt of "Renovate Right" pamphlet
- Yes No N/A Retain records and attachments for three years

Additional Comments:

Suspected

Inspector Signature: *[Signature]* Date: *5/15/11*

Other Key People (ie Certified Renovators, Workers, Office Manager):

None

Who has Authorization to sign renovation contracts?

Dino

III. File Review

IV. Additional Information to Collect from the Facility

1) Explained that only files of renovations performed on properties built before 1978, need to be examined.

2) Explained that only jobs disturbing more than 6sq/ft per room interior or 20 sq/ft exterior, need to be examined.

3) Determined that no exceptions are present such as emergency renovations, lead abatement, certified lead free housing, 0-bedroom dwellings, elderly or disabled housing, or post 1978 housing.

4) Requested access to the files for random selection of files for review.

5) Determine the Number of files to review. (Refer to chart based on total number of pre-1978 renovations conducted per year) Number of Files Collected: _____

6) Requested work practice checklists for each contract collected. *n.t. used*

7) Requested receipt for "Renovate Right" pamphlet for each contract collected.

Not given

1) Copies of firm certification and renovator certification. A list of all certified renovators and workers and documentation of training provided to workers.

2) Copies of subcontractor certifications if applicable.

3) The number of renovations performed annually on pre-1978 properties.

4) The year built of the buildings for all properties renovated by the firm.

5) A list of owners and/or occupants for all renovations.

6) Copies of renovation contracts, documentation that "Renovate Right" pamphlet was provided, documentation of lead-safe work practices, post-renovation cleaning verification, dust sampling reports, and any other related information for the renovations performed by the firm.

7) Number of employees of firm and annual sales.

IV. Post inspection Closing Conference (To be conducted at conclusion of inspection)

Company official present: *Dino Buktos*

Title *owner*

Was the Company Official provided with copies of:

1) Receipt for Documents.

2) Copy of Notice of Inspection (NOI) and TSCA Inspection Confidentiality (CBI) Notice

3) Compliance Assistance Information.

UNITED STATES
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY U.S. EPA-REGION 3-RHC
REGION III

IN RE:) DOCKET NO. TSCA-03-2019-0058
)
)
Bottos Construction, Inc.)
1005 Sussex Boulevard)
Broomall, PA 19008)
)
Respondent,)
)
822 S. 5th Street, Philadelphia, PA)
815 N. Woodbine Ave, Narberth, PA)
1602 Bainbridge Street, Philadelphia, PA)
2023-25 Rittenhouse Square, Philadelphia, PA)
)
Target Housing.)

CERTIFICATE OF SERVICE

I hereby certify that a copy of the SUPPLEMENTAL BRIEFING MATERIALS filed with the EPA Region III Regional Hearing Clerk on January 30, 2020 in the above-referenced matter, Docket No. TSCA-03-2019-0058, was sent today to the following recipients:

Via hand delivery: Joseph J. Lisa, Regional Judicial Officer/Presiding Officer
U.S. Environmental Protection Agency, Region III (3RC00)
1650 Arch Street
Philadelphia, PA 19103

<u>Via USPS Certified Mail/Return Receipt Requested:</u>	Constantinos Bottos	Robert S. Clewell
	Dino Bottos	Clewell Law Firm
	Bottos Construction, Inc.	1617 JFK Blvd.
	1005 Sussex Boulevard	Philadelphia, PA 19103
	Broomall, PA 19008	
	(Respondent)	(Respondent's Counsel)

JAN 30 2020
Date



Jennifer M. Abramson (3RC50), Senior Assistant Regional Counsel
U.S. Environmental Protection Agency, Region III
1650 Arch Street, Philadelphia, PA 19103
(215) 814-2066