IN THE MATTER OF

ETRE ASSOCIATES, LTD

and

MARC ETRE

as one of the five largest shareholders of ETRE ASSOCIATES, LTD Prime Contractor – Respondent

and

MERCANDO CONTRACTING CO., INC.

and

FRANK J. MERCANDO and WILLIAM MAZZELLA as officers and two of the five largest shareholders of MERCANDO CONTRACTING CO., INC.

and

MERCANDO INDUSTRIES, LLC,

as a substantially owned-affiliated entity Subcontractors – Respondents

A proceeding pursuant to article 8 of the Labor Law to determine whether a contractor paid the rates of wages or provided the supplements prevailing in the locality to workers employed on a public work project.

IN THE MATTER OF

THE LOSCO GROUP, INC.

and

MICHAEL R. LOSCO

as one of the five largest shareholders of THE LOSCO GROUP, INC.

Prime Contractor – Respondent

and

MERCANDO CONTRACTING CO., INC.

and

FRANK J. MERCANDO and WILLIAM MAZZELLA as officers and two of the five largest shareholders of MERCANDO CONTRACTING CO., INC.

and

MERCANDO INDUSTRIES, LLC.

as a substantially owned-affiliated entity Subcontractors – Respondents

A proceeding pursuant to article 8 of the Labor Law to determine whether a contractor paid the rates of wages or provided the supplements prevailing in the locality to workers employed on a public work project.

DETERMINATION & ORDER

Prevailing Rate Case 97-6619 Westchester County

Prevailing Rate Case 98-8963 Westchester County IN THE MATTER OF

L. J. COPPOLA, INC., and LOUIS J. COPPOLA as one of the five largest shareholders of L. J. COPPOLA, INC. Prime Contractor – Respondent

and

MERCANDO CONTRACTING CO., INC.

and

FRANK J. MERCANDO and WILLIAM MAZZELLA as officers and two of the five largest shareholders of MERCANDO CONTRACTING CO., INC.

and

 $MERCANDO\ INDUSTRIES,\ LLC,$

as a substantially owned-affiliated entity Subcontractors – Respondents

A proceeding pursuant to article 8 of the Labor Law to determine whether a contractor paid the rates of wages or provided the supplements prevailing in the locality to workers employed on a public work project.

Prevailing Rate Case 99-3213 Westchester County

WHEREAS a hearing was held in the above-captioned matter; and

WHEREAS the Hearing Officer submitted the annexed Report & Recommendation dated December 20, 2013:

NOW, upon review of the entire record, and upon reading the Hearing Officer's Report & Recommendation, and due deliberation having been had thereon, it is

ORDERED that the Hearing Officer's findings of fact and conclusions of law be, and hereby are, adopted; and it is further

ORDERED that the Hearing Officer's recommended determinations and orders be, and hereby are, adopted, and they shall constitute the final **Determination & Order** of the Commissioner of Labor as if fully set forth herein.

Dated: February 3, 2014

Albany, New York

Peter M. Rivera,

Commissioner of Labor State of New York

Mr. M. Ceno