

IN THE SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 1670 Disciplinary Docket No. 3
Petitioner :
: :
v. : No. 213 DB 2010
: :
TIMOTHY JOHN LUCAS, : Attorney Registration No. 17336
Respondent : (Erie County)

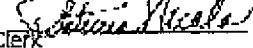
ORDER

PER CURIAM:

AND NOW, this 17th day of March, 2011, there having been filed with this Court by Timothy John Lucas his verified Statement of Resignation dated January 6, 2011, stating that he desires to resign from the Bar of the Commonwealth of Pennsylvania in accordance with the provisions of Rule 215, Pa.R.D.E., it is

ORDERED that the resignation of Timothy John Lucas is accepted; he is disbarred on consent from the Bar of the Commonwealth of Pennsylvania retroactive to December 28, 2010; and he shall comply with the provisions of Rule 217, Pa.R.D.E. Respondent shall pay costs, if any, to the Disciplinary Board pursuant to Rule 208(g), Pa.R.D.E.

A True Copy Patricia Nicola
As Of 3/17/2011

Attest: 
Chief Clerk
Supreme Court of Pennsylvania

**BEFORE THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA**

OFFICE OF DISCIPLINARY COUNSEL	:	No. 1670 Disciplinary Docket No. 3
Petitioner	:	
	:	No. 213 DB 2010
v.	:	
	:	Attorney Registration No. 17336
TIMOTHY JOHN LUCAS	:	
Respondent	:	(Erie County)

RESIGNATION BY RESPONDENT

Pursuant to Rule 215
of the Pennsylvania Rules of Disciplinary Enforcement

BEFORE THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 1670 Disciplinary Docket
: No. 3 - Supreme Court
Petitioner :
: No. 213 DB 2010 - Disciplinary
vs. : Board
:
TIMOTHY JOHN LUCAS, : Attorney Registration No. 17336
:
Respondent : (Erie County)

RESIGNATION
UNDER RULE 215, Pa.R.D.E.

Timothy John Lucas hereby states that he is a member of the Bar of the Supreme Court of Pennsylvania, who is the subject of investigation in regard to a complaint filed with the Disciplinary Board of the Supreme Court of Pennsylvania at the number indicated above and, in conformity with Rule 215 of the Pennsylvania Rules of Disciplinary Enforcement, he further states as follows:

1. He is a formerly-admitted attorney in the Commonwealth of Pennsylvania, having been admitted to the bar on or about October 1, 1973 and currently subject to the Order of the Supreme Court of Pennsylvania dated December 28, 2010 whereby he was temporarily suspended under Rule 208(f)(1), Pa.R.D.E. His attorney registration number is 17336.

2. He wishes to resign from the Bar, his resignation is freely and voluntarily rendered, he is not being subjected to coercion or duress, and he is fully aware of the implications of submitting his resignation.

3. He is aware that there is presently pending an investigation into allegations that he has been guilty of misconduct in a criminal matter and which are the subject of the Joint Petition for Immediate Temporary Suspension Under Rule 208(f)(1), Pa.R.D.E. and resulting Order entered on December 28, 2010 at No. 1670 Disciplinary Docket No. 3 - Supreme Court, No. 213 DB 2010 - Disciplinary Board. Copies of the Joint Petition and Order are attached hereto and incorporated herein as Exhibit 1. Copies of the Information, Information Memorandum, Plea Agreement and Arraignment Plea filed at case number 10-45E in the United States District Court for the Western District of Pennsylvania are attached hereto and incorporated herein as Exhibit 2. He will be sentenced in the United States District Court for the Western District of Pennsylvania in the criminal matter on January 6, 2011.

4. He acknowledges that the material facts, upon which are predicated the allegations of professional misconduct so lodged against him, are true.

5. He submits his resignation because he knows that he could not successfully defend himself against charges predicated upon the misconduct under investigation.

6. He is fully aware that the submission of this Resignation Statement is irrevocable and that he can only apply for reinstatement to the practice of law pursuant to the provisions of Enforcement Rule 218(b).

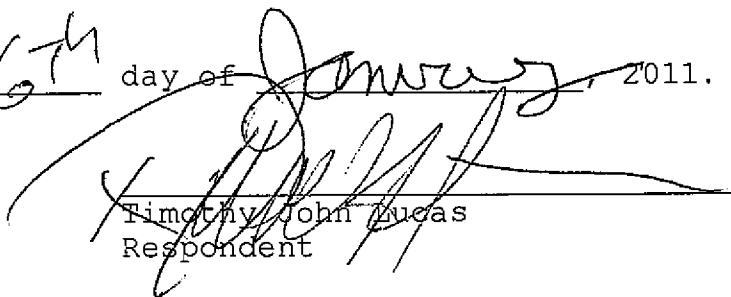
7. He requests that his resignation be made retroactive to October 12, 2010, which is the date he signed the Joint Petition

for Immediate Temporary Suspension Under Rule 208(f)(1) filed herein. He is advised that Office of Disciplinary Counsel does not oppose his request for retroactivity.

8. He has consulted with counsel in regard to submitting his resignation.

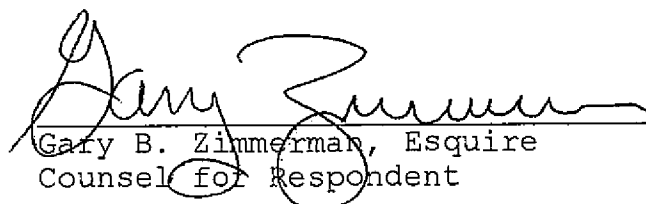
In accordance with Rule 215, Pa.R.D.E., this statement is made by the signatory subject to the penalties of 18 Pa.C.S. §4904 (relating to unsworn falsification to authorities).

Signed this 6th day of January, 2011.


Timothy John Lucas
Respondent

As counsel for Respondent, I, Gary B. Zimmerman, Esquire, have reviewed the foregoing statement, and it has been signed and submitted by Respondent only after he consulted with me concerning it.

12/6/2011
Date


Gary B. Zimmerman, Esquire
Counsel for Respondent

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
:
TIMOTHY JOHN LUCAS : Board File No. C4-10-856
:
: Attorney Registration No. 17336
:
: (Erie County)

JOINT PETITION FOR IMMEDIATE TEMPORARY
SUSPENSION UNDER RULE 208(f)(1), Pa.R.D.E.

OFFICE OF DISCIPLINARY COUNSEL

PAUL J. KILLION
CHIEF DISCIPLINARY COUNSEL

Susan N. Dobbins
Disciplinary Counsel
Suite 1300, Frick Building
437 Grant Street
Pittsburgh, PA 15219
(412) 565-3173

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
: :
TIMOTHY JOHN LUCAS : Board File No. C4-10-856
: :
: Attorney Registration No. 17336
: :
: (Erie County)

JOINT PETITION FOR IMMEDIATE TEMPORARY
SUSPENSION UNDER RULE 208(f)(1), Pa.R.D.E.

To the Honorable Chief Justice and Justices of the Supreme
Court of Pennsylvania:

Petitioner, Office of Disciplinary Counsel, by Paul J.
Killion, Esquire, Chief Disciplinary Counsel, and Susan N. Dobbins,
Esquire, Disciplinary Counsel, and Respondent, Timothy John Lucas,
Esquire, and Respondent's counsel, Gary B. Zimmerman, Esquire,
jointly file this Petition for Immediate Temporary Suspension Under
Pa.R.D.E. 208(f)(1), and in support thereof represent:

1. Petitioner, whose principal office is situated at
Pennsylvania Judicial Center, Suite 2700, 601 Commonwealth Avenue,
P.O. Box 62485, Harrisburg, PA, is invested, pursuant to Rule 207
of the Pennsylvania Rules of Disciplinary Enforcement, with the
power and duty to investigate all matters involving alleged

misconduct of an attorney admitted to practice law in the Commonwealth of Pennsylvania and to prosecute all disciplinary proceedings brought in accordance with the various provisions of the aforesaid Rules.

2. Respondent, Timothy John Lucas, Esquire, was born on January 12, 1947, admitted to practice law in the Commonwealth of Pennsylvania on October 1, 1973. His current status is active.

3. Respondent's last attorney registration address is French Street Townhouses, 313 French Street, Erie, PA 16507.

4. Respondent's counsel, Gary B. Zimmerman, Esquire, notified Disciplinary Counsel of the information filed on June 18, 2010 against Respondent in the United States District Court, Western District of Pennsylvania at Case Number 10-CR-00045 for one count of tax evasion in the amount of \$349,704 for the calendar years 1996 through 2006, inclusive, in violation of 26 USC §7201.

5. The crime of which Respondent is charged is a felony and may result in his imprisonment for not more than five years.

6. Respondent entered a guilty plea and a plea agreement in the criminal matter on August 4, 2010.

7. Respondent is scheduled to be sentenced on December 4, 2010.

8. Respondent acknowledges that his misconduct and pending criminal conviction may result in his suspension from the practice of law.

9. Respondent acknowledges that his request to be placed on immediate temporary suspension and all waivers made to expedite that request are made knowingly, intelligently and voluntarily after consultation with, and upon advice of counsel.

10. Respondent requests that the order of temporary suspension be "**effective immediately.**" Respondent agrees to comply with all of the requirements of Pa.R.D.E. 217.

11. Respondent states that he closed his law office in June 2010, taking all necessary steps to notify clients and withdraw as counsel of record, and that he ceased the practice of law.

12. Office of Disciplinary Counsel and Respondent believe it will be in the best interests of the public, the bar and the courts for Respondent to be suspended from the practice of law at this time pending the conclusion of Office of Disciplinary Counsel's investigation and further proceedings under Rule 208(b), Pa.R.D.E., to determine the extent of final discipline.

WHEREFORE, Respondent and Office of Disciplinary Counsel jointly move your Honorable Court to enter an Order temporarily

suspending Respondent from the practice of law, effective immediately, pursuant to Rule 208(f)(1), Pa.R.D.E. until further definitive action by the Court.

Respectfully submitted,
OFFICE OF DISCIPLINARY COUNSEL
PAUL J. KILLION
CHIEF DISCIPLINARY COUNSEL

Date 10/22/10

By Susan N. Dobbins
Susan N. Dobbins
Disciplinary Counsel
District IV

Date 10/12/10

By Timothy John Lucas
Timothy John Lucas
Respondent

Date 10/4/10

By Gary B. Zimmerman
Gary B. Zimmerman
Counsel for Respondent

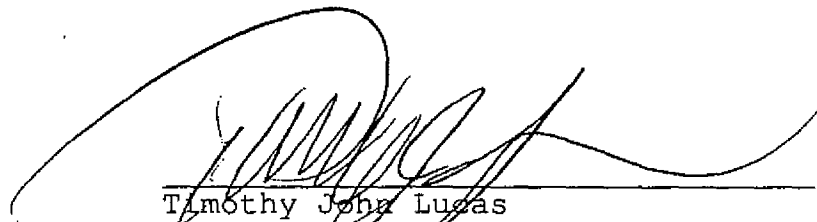
IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
:
: Board File No. C4-10-856
TIMOTHY JOHN LUCAS :
:
: Attorney Registration No. 17336
:
: (Erie County)

VERIFICATION

The statements contained in the foregoing Joint Petition for Immediate Temporary Suspension Under Rule 208(f)(1), Pa.R.D.E. are true and correct to the best of my knowledge or information and belief and are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

10/12/10
Date



Timothy John Lucas
Respondent

IN THE SUPREME COURT OF PENNSYLVANIA

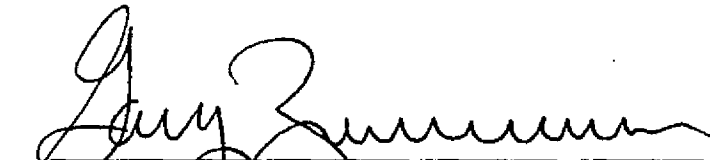
In the Matter of : No. Disciplinary Docket
: No.
:
: Board File No. C4-10-856
TIMOTHY JOHN LUCAS :
:
: Attorney Registration No. 17336
:
: (Erie County)

VERIFICATION

The statements contained in the foregoing Joint Petition for Immediate Temporary Suspension Under Rule 208(f)(1), Pa.R.D.E. are true and correct to the best of my knowledge or information and belief and are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

10/4/10

Date



Gary B. Zimmerman
Counsel for Respondent

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
:
TIMOTHY JOHN LUCAS : Board File No. C4-10-856
:
: Attorney Registration No. 17336
:
: (Erie County)

VERIFICATION

The statements contained in the foregoing Joint Petition for Immediate Temporary Suspension Under Rule 208(f)(1), Pa.R.D.E. are true and correct to the best of my knowledge or information and belief and are made subject to the penalties of 18 Pa.C.S. §4904, relating to unsworn falsification to authorities.

10/22/10
Date

Susan N. Dobbins
Susan N. Dobbins
Disciplinary Counsel, District IV

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
: :
TIMOTHY JOHN LUCAS : Board File No. C4-10-856
: :
: Attorney Registration No. 17336
: :
: (Erie County)

ORDER

PER CURIAM:

AND NOW, this _____ day of _____ 2010, the Joint Petition for Immediate Temporary Suspension Under Rule 208(f)(1), Pa.R.D.E. is granted, and, pursuant to Rule 208(f)(1), Pa.R.D.E., Timothy John Lucas is placed on temporary suspension, effective immediately, until further definitive action by this Court and he shall comply with all provisions of Rule 217, Pa.R.D.E.

This Order constitutes an imposition of public discipline within the meaning of Rule 402, Pa.R.D.E., pertaining to confidentiality.

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. Disciplinary Docket
: No.
: Board File No. C4-10-856
TIMOTHY JOHN LUCAS :
: Attorney Registration No. 17336
: (Erie County)

PROOF OF SERVICE


I hereby certify that I am this day serving the foregoing document upon the person and in the manner indicated below which service satisfies the requirements of Pa.R.A.P. 121:

Service by First Class and
Certified Mail addressed as follows:

Gary B. Zimmerman, Esquire (412) 566-2133
100 Ross Street, Ste. 304
Pittsburgh, PA 15219

(Counsel)

* Dated: 10/22/10


Susan N. Dobbins, Reg. No. 52108
Disciplinary Counsel, District IV
Suite 1300, Frick Building
437 Grant Street
Pittsburgh, PA 15219
(412) 565-3173

IN THE SUPREME COURT OF PENNSYLVANIA

In the Matter of : No. 1670 Disciplinary Docket No. 3
TIMOTHY JOHN LUCAS : Board File No. C4-10-856
: Attorney Registration No. 17336
: (Erie County)

ORDER

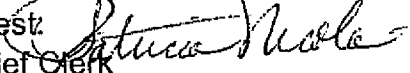
PER CURIAM:

AND NOW, this 28th day of December, 2010, upon consideration of the Joint Petition for Immediate Temporary Suspension, it is hereby ORDERED that Timothy John Lucas is placed on temporary suspension pursuant to Rule 208(f), Pa.R.D.E., until further definitive action by this Court. It is further ORDERED that respondent shall comply with all the provisions of Rule 217, Pa.R.D.E.

This Order constitutes an imposition of public discipline within the meaning of Rule 402, Pa.R.D.E., pertaining to confidentiality.

A True Copy Patricia Nicola

As of: December 28, 2010

Attest: 
Chief Clerk

Supreme Court of Pennsylvania

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)
) Criminal No. 10-45 E
 v.) (26 U.S.C. § 7201)
)
TIMOTHY J. LUCAS)

INFORMATION

The United States Attorney charges:


From on or about August 25, 1997 to the present, the defendant, TIMOTHY J. LUCAS, a resident of Erie, Pennsylvania, in the Western District of Pennsylvania, did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him to the United States of America for the calendar years 1996 through 2006, inclusive, in the total amount of \$329,704.00, by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his assets and the location thereof, making false statements to agents of the Internal Revenue Service and using bank accounts and credit cards in the names of persons known to the United States Attorney.

In violation of Title 26, United States Code, Section 7201.

FILED

2010 JUN 18 PM 3:31

CLERK
U S DISTRICT COURT


ROBERT S. CESSAR
Acting United States Attorney
PA ID No. 47736

AO 455 (Rev. 01/09) Waiver of an Indictment

UNITED STATES DISTRICT COURT

for the
Western District of Pennsylvania

United States of America

v.

TIMOTHY J. LUCAS

Defendant

)
)
)
)
)

Case No. 10-45 E

WAIVER OF AN INDICTMENT

I understand that I have been accused of one or more offenses punishable by imprisonment for more than one year. I was advised in open court of my rights and the nature of the proposed charges against me.

After receiving this advice, I waive my right to prosecution by indictment and consent to prosecution by information.

Date: _____

Defendant's signature

Signature of defendant's attorney

Printed name of defendant's attorney

Judge's signature

Judge's printed name and title

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)

v.)

TIMOTHY J. LUCAS)

Criminal No. 10-45 E

ARRAIGNMENT PLEA

Defendant Timothy J. Lucas

being arraigned, pleads _____

in open Court this _____ day of

_____, 20____.

(Defendant's Signature)

(Attorney for Defendant)

CRIMINAL CASE INFORMATION SHEET

Pittsburgh _____ Erie X Johnstown _____

Related to No. _____ Judge _____
(All criminal prosecutions arising out of the same criminal transaction or series of transactions are deemed related).

- CATEGORY: 1. _____ Narcotics and Other Controlled Substances
 1a. _____ Narcotics and Other Controlled Substances
 (3 or more Defendants)
 2. _____ Fraud and Property Offenses
 2a. _____ Fraud and Property Offenses
 (3 or more Defendants)
 3. _____ Crimes of Violence
 4. _____ Sex Offenses
 5. _____ Firearms and Explosives
 6. _____ Immigration
 7. X All Others

Defendant's name: Timothy J. Lucas

Is Indictment waived: X yes _____ no

Pretrial Diversion: _____ yes X no

Juvenile proceeding: _____ yes X no

Defendant is: X Male _____ Female

Superseding Indictment or Information: _____ yes X no

Previous case number: _____

If superseding, previous case was/will be:

- _____ Dismissed on defendant's motion
- _____ Dismissed on government's motion
- _____ After appellate action
- _____ Other (explain)

County in which first offense cited occurred: Erie County

Previous proceedings before Magistrate Judge: _____

Case No.: _____

PLEASE INCORPORATE MAGISTRATE CASE WITH CRIMINAL CASE

Date arrested or date continuous U.S. custody began: _____

Defendant: _____ is in custody X is not in custody

Name of Institution: _____

Custody is on: _____ this charge _____ another charge
_____ another conviction

_____ State _____ Federal

Detainer filed: _____ yes X no

Date detainer filed: _____

Total defendants: 1

Total counts: 1

Data below applies to defendant No.: 1

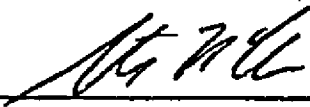
Defendant's name: Timothy J. Lucas

SUMMARY OF COUNTS

<u>COUNT NO.</u>	<u>U.S. CODE</u>	<u>OFFENSE</u>	<u>FELONY</u>	<u>MISDEMEANOR</u>
1	26 U.S.C. § 7201	Tax Evasion	X	

I certify that to the best of my knowledge the above entries are true and correct.

DATE: _____



STEPHEN R. KAUFMAN
Assistant U.S. Attorney
PA ID No. 42108

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)
)
 v.)
)
TIMOTHY J. LUCAS)

Criminal No. 10-45 E

FILED
2010 JUN 18 PM 3:31
CLERK
U.S. DISTRICT COURT

INFORMATION MEMORANDUM

AND NOW comes the United States of America, by its attorneys, Robert S. Cessar, Acting United States Attorney for the Western District of Pennsylvania, and Stephen R. Kaufman, Assistant United States Attorney for said District, and submits this Information Memorandum to the Court:

I. THE INFORMATION

A one-count Information was filed against the above-named defendant for an alleged violation of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
1	Tax Evasion On or about August 25, 1997 to the present	26 U.S.C. § 7201

II. ELEMENTS OF THE OFFENSE

A. As to Count 1:

In order for the crime of Tax Evasion, in violation of Title 26, United States Code, Section 7201, to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That the defendant had a substantial income tax deficiency;
2. That the defendant made an affirmative attempt to evade or defeat the payment of the income tax; and
3. That the defendant acted willfully.

Third Circuit Model Criminal Jury
Instruction 6.26.7201.

III. PENALTIES

A. As to Count 1: Tax Evasion (26 U.S.C. § 7201):

1. Imprisonment of not more than five (5) years (26 U.S.C. § 7201);
2. A fine of \$250,000 (18 U.S.C. § 3571(b)(3));
3. A term of supervised release of three (3) years (18 U.S.C. § 3583(b)(2));
4. Any or all of the above.

IV. MANDATORY SPECIAL ASSESSMENT

A mandatory special assessment of \$100.00 must be imposed at each count upon which the defendant is convicted, pursuant to 18 U.S.C. § 3013.

V. RESTITUTION


Not applicable in this case.

VI. FORFEITURE

Not applicable in this case.

Respectfully submitted,

ROBERT S. CESSAR
Acting United States Attorney



STEPHEN R. KAUFMAN
Assistant U.S. Attorney
PA ID No. 42108



United States Attorney
Western District of Pennsylvania

U.S. Post Office & Courthouse
700 Grant Street
Suite 4000
Pittsburgh, Pennsylvania 15219

412/644-3500

June 2, 2010

Elliot J. Segel, Esquire
Segel & Solymosi
818 State Street
Erie, PA 16501

Gary B. Zimmerman, Esquire
100 Ross Street, Suite 304
Pittsburgh, PA 15219

Re: United States of America v.
Timothy J. Lucas
Criminal No. 10-45E

Dear Messrs. Segel and Zimmerman:

This letter sets forth the agreement by which your client, Timothy J. Lucas, will enter a plea of guilty in the above-captioned case. The letter represents the full and complete agreement between Timothy J. Lucas and the United States Attorney for the Western District of Pennsylvania. The agreement does not apply to or bind any other federal, state, or local prosecuting authority.

Upon entering a plea of guilty, Timothy J. Lucas will be sentenced under the Sentencing Reform Act, 18 U.S.C. §3551, et seq. and 28 U.S.C. §991, et seq. The Sentencing Guidelines promulgated by the United States Sentencing Commission will be considered by the Court in imposing sentence. The facts relevant to sentencing shall be determined initially by the United States Probation Office and finally by the United States District Court by a preponderance of the evidence.

LIMITED OFFICIAL
USE

June 2, 2010
Page 2

- A. The defendant, Timothy J. Lucas, agrees to the following:
1. He will waive prosecution by Indictment and enter a plea of guilty to Count One of the Information (a draft copy of which is attached as Exhibit A) at Criminal No. _____, charging him with violating Title 26, United States Code, Section 7201, pursuant to Rule 11 of the Federal Rules of Criminal Procedure.
 2. Upon request of the United States, he agrees to provide all information regarding his income, assets and financial status. He agrees to submit to interviews as to these matters/complete a financial statement under oath/submit to a polygraph examination.
 3. If the Court imposes a fine or restitution as part of a sentence of incarceration, Timothy J. Lucas agrees to participate in the United States Bureau of Prisons' Inmate Financial Responsibility Program, through which 50% of his prison salary will be applied to pay the fine or restitution.
 4. At the time Timothy J. Lucas enters his plea of guilty, he will deposit a special assessment of \$100.00 in the form of cash, or check or money order payable to "Clerk, U.S. District Court". In the event that sentence is not ultimately imposed, the special assessment deposit will be returned.
 5. Timothy J. Lucas waives the right to take a direct appeal from his conviction or sentence under 28 U.S.C. §1291 or 18 U.S.C. §3742, subject to the following exceptions:
 - (a) If the United States appeals from the sentence, Timothy J. Lucas may take a direct appeal from the sentence.
 - (b) If (1) the sentence exceeds the applicable statutory limits set forth in the United States Code, or (2) the sentence unreasonably exceeds the guideline range determined by the Court under the Sentencing Guidelines, Timothy

June 2, 2010
Page 3

J. Lucas may take a direct appeal from the sentence.

Timothy J. Lucas further waives the right to file a motion to vacate sentence, under 28 U.S.C. §2255, attacking his conviction or sentence, and the right to file any other collateral proceeding attacking his conviction or sentence.

B. In consideration of and entirely contingent upon the provisions of Parts A and C of this agreement, the United States Attorney for the Western District of Pennsylvania agrees to the following:

1. The United States Attorney retains the right of allocation at the time of sentencing to advise the sentencing Court of the full nature and extent of the involvement of Timothy J. Lucas in the offense charged in the Information and of any other matters relevant to the imposition of a fair and just sentence.
2. Prior to sentencing, the United States Attorney will, orally or in writing, move that, pursuant to §3E1.1 of the Sentencing Guidelines, the Court reduce the offense level by 3 levels for acceptance of responsibility, on the grounds that the offense level prior to application of §3E1.1 is 16 or greater, and Timothy J. Lucas timely notified authorities of his intention to enter a plea of guilty, thereby permitting the government to avoid preparing for trial and permitting the Court to allocate its resources efficiently.
3. The United States Attorney will take any position he deems appropriate in the course of any appeals from the sentence or in response to any post-sentence motions.

C. Timothy J. Lucas and the United States Attorney further understand and agree to the following:

1. The penalty that may be imposed upon Timothy J. Lucas is:

June 2, 2010

Page 4

- (a) A term of imprisonment of not more than five (5) years;
 - (b) A fine of \$250,000;
 - (c) A term of supervised release of three (3) years; and
 - (d) A special assessment under 18 U.S.C. §3013 of \$100.00.
2. The parties stipulate that the amount of tax loss, for purposes of Sections 2T1.1 and 2T4.1 of the Sentencing Guidelines, is between \$200,000 and \$400,000. This stipulation represents the parties' best understanding on the basis of the information available as of the date of this agreement. The stipulation is not binding on the Court and does not preclude the parties from bringing to the attention of the United States Probation Office or the Court any information not within their knowledge at the time this agreement is executed.
 3. The parties agree that the willful failure to pay any fine imposed by the Court may be treated as a breach of this plea agreement. Timothy J. Lucas acknowledges that the willful failure to pay any fine may subject him to additional criminal and civil penalties under 18 U.S.C. §3611 et seq.
 4. This agreement does not preclude the government from pursuing any civil or administrative remedies against Timothy J. Lucas or his property.

This letter sets forth the full and complete terms and conditions of the agreement between Timothy J. Lucas and the United States Attorney for the Western District of Pennsylvania, and there are no other agreements, promises, terms or conditions, express or implied.

Very truly yours,



ROBERT S. CESSAR
Acting United States Attorney

June 2, 2010
Page 5

I have received this letter from my attorneys, Elliot J. Segel, Esquire, and Gary B. Zimmerman, Esquire, have read it and discussed it with them, and I hereby accept it and acknowledge that it fully sets forth my agreement with the Office of the United States Attorney for the Western District of Pennsylvania. I affirm that there have been no additional promises or representations made to me by any agents or officials of the United States in connection with this matter.



TIMOTHY J. LUCAS

6/18/2010

Date

Witnessed by:



ELLIOT J. SEGEL, ESQUIRE
Counsel for Timothy J. Lucas

GARY B. ZIMMERMAN, ESQUIRE
Counsel for Timothy J. Lucas

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)
) Criminal No.
 v.) (26 U.S.C. § 7201)
)
TIMOTHY J. LUCAS)

INFORMATION

The United States Attorney charges:

From on or about August 25, 1997 to the present, the defendant, TIMOTHY J. LUCAS, a resident of Erie, Pennsylvania, in the Western District of Pennsylvania, did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him to the United States of America for the calendar years 1996 through 2006, inclusive, in the total amount of \$329,704.00, by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his assets and the location thereof, making false statements to agents of the Internal Revenue Service and using bank accounts and credit cards in the names of persons known to the United States Attorney.

In violation of Title 26, United States Code, Section 7201.

ROBERT S. CESSAR
Acting United States Attorney
PA ID No. 47736

EXHIBIT A

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

TIMOTHY J. LUCAS

)
)
)
)
)

Criminal No. 10-45 ERIE

ARRAIGNMENT PLEA

Defendant Timothy J. Lucas

being arraigned, pleads GUILTY

in open Court this 4TH day of

AUGUST, 2010.



(Defendant's Signature)



(Attorney for Defendant)