

IN THE SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 1398 Disciplinary Docket No. 3
Petitioner :
 :
 :
v. : No. 96 DB 2008
 :
 :
PAUL WAYNE SHOUP, JR., : Attorney Registration No. 68194
Respondent : (Chester County)

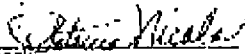
ORDER

PER CURIAM:

AND NOW, this 28th day of April, 2011, there having been filed with this Court by Paul Wayne Shoup, Jr., his verified Statement of Resignation dated February 2, 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 Paul Wayne Shoup, Jr., is accepted; he is disbarred on consent from the Bar of the Commonwealth of Pennsylvania retroactive to December 15, 2008; 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 4/28/2011

Attest: 
Chief Clerk
Supreme Court of Pennsylvania

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

OFFICE OF DISCIPLINARY COUNSEL	:	No. 1398 Disciplinary Docket No. 3
Petitioner	:	
	:	No. 96 DB 2008
v.	:	
	:	Attorney Registration No. 68194
PAUL WAYNE SHOUP, JR.	:	
Respondent	:	(Chester 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. 1398 Disciplinary Docket No. 3
Petitioner :
 : No. 96 DB 2008
v. :
 : Attorney Registration No. 68194
PAUL WAYNE SHOUP, JR., :
Respondent : (Chester County)

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

Respondent, hereby tenders his resignation from the practice of law in the Commonwealth of Pennsylvania in conformity with Rule 215, Pa.R.D.E. and 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 June 1, 1993 and was placed on temporary suspension by The Supreme Court of Pennsylvania by Order dated December 15, 2008.
2. He desires to submit his resignation as a member of said bar.
3. 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 this resignation.
4. He is aware that there are presently pending investigations into allegations that he has been guilty of misconduct, the nature of which allegations have been made known to him by a Petition for Discipline, dated November 22, 2010, a true and correct copy of which is attached hereto, made a part hereof and marked Exhibit "A."

5. He acknowledges that the material facts upon which the allegations of the complaints contained in Exhibit "A" are based are true.

6. He submits the within resignation because he knows that he could not successfully defend himself against the charges of professional misconduct set forth in the attached Exhibit "A."


7. He is fully aware that the within resignation statement is irrevocable and that he can apply for reinstatement to the practice of law only pursuant to the provisions of Rule 218, Pa.R.D.E.

8. He acknowledges that he is fully aware of his right to consult and employ counsel to represent him in the instant proceeding. He has retained, consulted and acted upon the advice of counsel in connection with this decision to execute the within resignation.

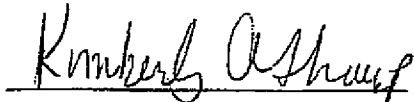
9. He requests that his disbarment be made retroactive to December 15, 2008, the date he was placed on temporary suspension and is advised that the Office of Disciplinary Counsel does not oppose his request. He understands that the decision to grant his request lies solely in the discretion of The Supreme Court of Pennsylvania.

It is understood that the statements made herein are subject to the penalties of 18 Pa.C.S.A. §4904 (relating to unsworn falsification to authorities).

Signed this 2nd day of February, 2011.


Respondent
PAUL W. STOUFF, JR.

WITNESS:


Kimberly A. Shoup

BEFORE THE DISCIPLINARY BOARD OF THE
SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 1398 Disciplinary Docket
Petitioner : No. 3
v. :
: No. 96 DB 2008
: Attorney Reg. No.68194
PAUL WAYNE SHOUP, JR., :
Respondent : (Chester County)

PETITION FOR DISCIPLINE

Petitioner, the Office of Disciplinary Counsel, by Paul J. Killion, Chief Disciplinary Counsel, and Patricia A. Dugan, Disciplinary Counsel, files the within Petition for Discipline and charges Respondent, Paul Wayne Shoup, Jr., with professional misconduct in violation of the Rules of Professional Conduct as follows:

1. Petitioner, whose principal office is situated at Pennsylvania Judicial Center, 601 Commonwealth Avenue, Suite 2700, P.O. Box 62485 Harrisburg, Pennsylvania 17106, is invested, pursuant to Rule 207 of the Pennsylvania Rules of Disciplinary Enforcement (hereinafter "Pa.R.D.E."), with the power

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Office of the Secretary
The Disciplinary Board of the
Supreme Court of Pennsylvania

EXHIBIT "A"

and duty to investigate all matters involving alleged misconduct of any attorney admitted to practice law in the Commonwealth of Pennsylvania and to prosecute all disciplinary proceedings brought in accordance with the various provisions of said Rules.

2. Respondent, Paul Wayne Shoup, Jr., was born on March 22, 1963 and was admitted to practice law in the Commonwealth on June 1, 1993. He maintains a residence at 105 Brierley Court, Downingtown, Pennsylvania 19335.

3. Respondent is subject to the disciplinary jurisdiction of the Disciplinary Board of the Supreme Court.

CHARGE

4. On December 13, 1998, the Supreme Court of Pennsylvania placed Respondent on inactive status.

5. As will be set forth in greater detail below, from February 2003 until August of 2005, Respondent wrongfully diverted sixty-nine property tax refund checks, totaling \$503,122.01 from Montgomery County, Maryland to his personal bank accounts.

6. The diverted funds were used for Respondent's personal benefit and no portion of the refunds was forwarded to the proper taxpaying entity.

7. When discovered, Respondent admitted his actions.

8. Restitution has been paid in full.

9. The Montgomery County Treasury Office in Maryland refunds tax monies for primarily two reasons: in response to a successful appeal to the State Department of Assessment and Taxation (SDAT) or an overpayment or duplicate payment by a taxpayer. Montgomery County collects two types of corporate taxes: real property and personal property.

10. Real property tax rates are determined by SDAT through the assessment process. Once a property is assessed, SDAT notifies the Montgomery County of the assessment amount. The County computes a bill and mails it to the property owner. For businesses this takes place in September. An overpayment or duplicate payment generally occurs when taxes are collected at the sale of a property and the previous owner has already paid the full year's tax bill.

11. During the time Respondent carried out his theft scheme, Montgomery County had a backlog of 16,000 overpayments; therefore, refunds could be requested by simply calling the county or via email or fax.

12. Ducharme, McMillen and Associates, (hereinafter "DMA") is a tax consulting firm that focuses on state and local sales and use taxes. DMA assists corporations in minimizing the cost and administration of corporate taxation.

13. In 2003, DMA had an office at 650 Naamans Road, Suite 110, Claymont, Delaware, 19703.

14. In 2003, while employed at DMA, Respondent discovered that the Montgomery County Treasury Office website could be easily searched for companies due tax refunds. While with DMA Respondent began stealing the unauthorized real property tax refund checks simply by contacting the Montgomery County Treasury Office and requesting that a refund check be mailed out.

15. Respondent always represented himself as being affiliated with an employer and acting on behalf of a client of his employer even though he knew that was false.

16. On or about February 19, 2003, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with DMA and that he was an agent for Dow Jones & Co., Inc., a client of DMA's. Respondent requested that a tax refund be sent to 650 Naamans Road, Suite 100, Claymont Delaware, 19703 to the attention of *Paul W. Shoup, Tax Manager*. Respondent received the tax refund check, #553568, in the amount of \$12,148.97 and on February 24, 2003, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

17. Respondent opened a personal checking account at Commerce Bank, #0362090938 and maintained sole signatory authorization.

18. On March 25, 2003, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with DMA and that he was an agent for Pulte Homes Corporation.

Respondent requested that a tax refund be made payable to "Pulte-Attn Paul Shoup" and sent to 650 Naamans Road, Suite 110, Claymont, Delaware 19703. Respondent received the tax check, #566140, in the amount of \$59,688.30, and on March 27, 2003, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

19. On April 11, 2003, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with DMA and that he was an agent for Pulte Homes Corporation. Respondent requested that a tax refund be sent to 650 Naamans Road, Suite 110, Claymont, Delaware, 19703 to the attention of *Paul W. Shoup/Ducharme McMillen & Assoc.* Respondent received the tax check, #573940, in the amount of \$5,184.42, and on April 16, 2003, Respondent endorsed and deposited the check in his Commerce Bank checking account #0362090938.

20. On June 4, 2003, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with DMA and that he was an agent for Pulte Homes Corporation. Respondent requested that a tax refund be sent to 650 Naamans Road, Suite 110, Claymont, Delaware 19703 to the attention of *Ducharme McMillen & Assoc., Inc.* Respondent received the tax check, #594493, in the amount of \$21,173.62, and on June 9, 2003, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

21. On June 10, 2003, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with DMA and that he was an agent for Pulte Homes Corporation. Respondent requested that a tax refund be sent to 650 Naamans Road, Suite 110, Claymont, Delaware 19703 to the attention of *Ducharme McMillen & Assoc., Inc.* Respondent received the tax check, #596744, in the amount of \$120,499.84, and on June 16, 2003, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

22. SC&H Group, LLC (formerly Stout, Causey and Horning) hereinafter "SC&H", is an accounting and auditing firm with headquarters at 11311 McCormick Drive, Suite 400, in Hunt Valley, Maryland.

23. In February of 2004, SC&H hired Respondent as a real estate consulting manager. Respondent's duties included generating new business, reviewing real estate assessments to assist clients in lowering tax liabilities and working with government tax assessors.

24. Respondent's duties at SC&H did not include collecting client funds from government entities.

25. On March 10, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation.

Respondent requested that a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Paul W. Shoup/SC&H LLC*. Respondent received the tax check, #700746, in the amount of \$15,739.32, and on March 15, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

26. On March 26, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested that a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Paul W. Shoup/SC&H*. Respondent received tax check, #708173, in the amount of \$6,153.76, and on April 1, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

27. On July 8, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested that a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Paul W. Shoup/SC&H*. Respondent received tax check, #750215, in the amount of \$2,987.58, and on July 15, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

28. On December 7, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for BAMP Sheffield Corporation. Respondent requested that a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Paul W. Shoup/SC&H*. Respondent received tax check, #804555, in the amount of \$8,666.38, and on December 10, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

29. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Congressional Plaza Assoc. LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809426, in the amount of \$16,089.46, and on February 24, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

30. On February 24, 2005 Respondent opened a Commerce Bank business checking account #0365209733 in the name of SC&H. Respondent provided SC&H's federal tax identification number to open the account without SC&H's knowledge or permission. Respondent maintained sole signatory authorization on the account.

31. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for CNL Retirement MA4 Rockville MD, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809428 in the amount of \$6,218.87, and on December 17, 2004 Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

32. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for RAP Leasing Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809429 in the amount of \$4,122.16, and on December 20, 2004 Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

33. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Rare Hospitality International, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809430 in the

amount of \$3,781.57 and on December 17, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

34. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Dayton Hudson Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809431 in the amount of \$6,004.95 and on December 17, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

35. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for KF II, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809432 in the amount of \$2,193.47 and on December 23, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

36. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for King Farm Associates, LLC.

Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809433 in the amount of \$7,013.25 and on December 20, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

37. On December 13, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Montgomery County Board of Realtors, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00809434 in the amount of \$5,000.00 and on December 17, 2004, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

38. On December 22, 2004, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Congressional Plaza Assoc., LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00814790 in the amount of \$21,490.61 and on January 5, 2005, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

39. On January 25, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Dawson Adams Mut. Homes, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00826791 in the amount of \$1,313.87 and on February 7, 2005, Respondent endorsed and deposited the check into his Commerce Bank checking account #0362090938.

40. On February 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Dana Wilcox. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (Paul Shoup)*. Respondent received tax check, #00831590 in the amount of \$1,422.81 and on February 25, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

41. On February 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Washingtonian Lake, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (Shoup)*. Respondent received tax check, #00831605 in the

amount of \$2,322.12 and on February 25, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

42. On February 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Westlake Park, Codm, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (Shoup)*. Respondent received tax check, #00831606 in the amount of \$1,904.74 and on February 25, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

43. On February 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Vincent R&E B St. George. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (Shoup)*. Respondent received tax check, #00831607 in the amount of \$2,829.30 and on February 25, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

44. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with

SC&H and that he was an agent for Maryland Development Company, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852546 in the amount of \$26,364.61 and on April 12, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

45. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Long Acres Preserve, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852547 in the amount of \$2,828.78 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

46. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Holly Avenue Investment Group, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852548 in the amount of \$2,558.92 and on April 11, 2005,

Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

47. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Great Seneca, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852550 in the amount of \$1,161.05 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

48. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852551 in the amount of \$4,057.54 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

49. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with

SC&H and that he was an agent for Aspen Hill, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852552 in the amount of \$850.85 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

50. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Bethesda Theatre, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852553 in the amount of \$654.60 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

51. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Noble Victory Court, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852554 in the amount of \$4,704.87 and on April 11, 2005, Respondent endorsed and

deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

52. On April 1, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Oaklyn Investments, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning (P Shoup)*. Respondent received tax check, #00852555 in the amount of \$3,080.56 and on April 11, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

53. On April 15, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00856750 in the amount of \$103.78 and on April 22, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

54. On April 15, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation.

Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00856751 in the amount of \$3,933.97 and on April 22, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

55. On April 15, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00856753 in the amount of \$4,587.38 and on April 22, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

56. On April 15, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00856754 in the amount of \$4,393.94 and on April 22, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

57. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for 5708 Frederick Ave, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865974 in the amount of \$39,983.90 and on June 6, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

58. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for CKB Property Investments, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865975 in the amount of \$11,952.57 and on June 6, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

59. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Giant Steel Enterprise Co. Ltd. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865976 in the amount of

\$1,141.37 and on May 19, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

60. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Nogah Haramati Consulting, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865977 in the amount of \$1,173.40 and on May 19, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

61. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Scott Ltd. Partnership. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865978 in the amount of \$1,074.80 and on May 19, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

62. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with

SC&H and that he was an agent for Town Center One Ltd. Partnership. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865979 in the amount of \$4,264.64 and on May 19, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

63. On May 12, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for KF II, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00865980 in the amount of \$406.79 and on May 19, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

64. On June 2, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Associates Reloc Mgmt. Co. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00874873 in the amount of \$1,974.34 and on June 10, 2005, Respondent endorsed and deposited

the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

65. On June 2, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for HomePro Realty Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00874875 in the amount of \$2,190.53 and on June 10, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

66. On June 2, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Deanne J. Anderson. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00874876 in the amount of \$1,021.01 and on June 10, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

67. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Federal Home Loan Mortgage Corp.

Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876171 in the amount of \$1,812.52 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

68. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Aames Capital Corp. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876194 in the amount of \$855.87 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

69. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Residential Continuum Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876195 in the amount of \$435.48 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

70. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Renee, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876196 in the amount of \$838.24 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

71. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Inci Turkman. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876197 in the amount of \$308.64 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

72. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Sport Chevrolet Company. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876198 in the amount of

\$400.55 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

73. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Azimi Enterprises. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876199 in the amount of \$8,489.43 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

74. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Admiral Mortgage Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876203 in the amount of \$1,318.23 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

75. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with

SC&H and that he was an agent for Adventist Healthcare Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876204 in the amount of \$756.12 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

76. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Alirma, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876205 in the amount of \$5,295.87 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

77. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Pulte Homes Corporation. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876206 in the amount of \$3,378.02 and on June 16, 2005, Respondent endorsed and deposited

the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

78. On June 8, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Ryland Group. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876207 in the amount of \$359.66 and on June 16, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

79. On June 9, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Skylark Investments, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876759 in the amount of \$3,535.88 and on June 13, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

80. On June 9, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Clarence W. Gosnell, Inc.

Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876760 in the amount of \$1,348.97 and on June 13, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

81. On June 9, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for RLL&C Corp. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00876773 in the amount of \$2,622.23 and on June 13, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

82. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Great Seneca, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901693 in the amount of \$1,709.63 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

83. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Barnsley, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901694 in the amount of \$1,641.46 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

84. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Barnsley, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901703 in the amount of \$807.08 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

85. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Barnsley, Inc. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901706 in the amount of \$847.45

and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

86. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Flintlock Lane, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901709 in the amount of \$1,451.02 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

87. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for Washington Mutual Home Loans. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901710 in the amount of \$2,301.97 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

88. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with

SC&H and that he was an agent for Jaffe/Slimani, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901711 in the amount of \$2,446.68 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

89. On August 4, 2005, Respondent contacted the Montgomery County Treasury Office and represented that he was affiliated with SC&H and that he was an agent for 1810 Elizabeth, LLC. Respondent requested a tax refund be sent to 105 Brierley Court, Downingtown, Pennsylvania 19335 to the attention of *Stout, Causey & Horning*. Respondent received tax check, #00901712 in the amount of \$1,747.44 and on August 8, 2005, Respondent endorsed and deposited the check into Commerce Bank business checking account #0365209733 in the name of Stout Causey & Horning, LLC.

90. Respondent ended the theft scheme in 2005 when the Montgomery County Treasury Office changed its policies and required that the actual taxpayer, due a refund, be in direct contact with the County.

91. In June of 2006, Rudolph Gordon of 5708 Frederick Ave., LLC contacted the Montgomery County Treasury Office regarding a tax refund. Diane Bloom of the Treasury Office informed Mr. Gordon

that a refund had already been requested and mailed out. Ms. Bloom provided a copy of the refund check for \$39,983.90 made payable to 5708 Frederick Ave., LLC, c/o Stout, Causey & Horning.

92. Mr. Gordon advised Ms. Bloom that his company had no affiliation with SC&H. Ms. Bloom contacted Respondent about the refund and Respondent returned \$39,983.90.

93. In June of 2007, the Dayton Hudson Corporation had undertaken a review of their tax accounts and discovered that the corporation was due a property tax refund of \$6,004.95 from the Montgomery County Treasury Office in Maryland.

94. When Dayton Hudson Corporation contacted the Montgomery County, Treasury Office they learned that a refund check had already been issued.

95. The refund check had been made payable to SC&H and sent to Respondent's address at 105 Brierley Court in Downingtown, Pennsylvania 19335.

96. Since Dayton Hudson Corporation is a client of SC&H, an employee of Dayton Hudson contacted SC&H to inquire as to the whereabouts of their tax refund money and provided SC&H a copy of the canceled check.

97. Upon review of the check, SC&H employees quickly recognized the address as Respondent's home address and Respondent's signature as the endorsement on the check.

98. Jim Francis, CFO of SC&H, confronted Respondent about the check and Respondent said, "I was afraid this might catch up to me."

99. On October 24, 2007, Thomas DeGonia, Esquire reported to the Maryland State's Attorney's Office that a client he represents, SC&H, had information regarding a possible theft of Montgomery County funds by a former employee of SC&H.

100. On November 5, 2007, Lisa Russo, an investigator from the State's Attorney's Office sent Respondent a target letter. Respondent promptly contacted the State's Attorney's Office and advised that he wanted to resolve the matter as "quickly and amicably as possible."

101. Respondent cooperated fully with the State's Attorney's Office and provided an outline of his criminal theft scheme which included specific account numbers at Commerce Bank where the checks were deposited.

102. Respondent also identified \$48,880.89 as the amount of money he returned either to the property owner or Montgomery County while the thefts were on-going or shortly after his theft scheme had been discovered.

103. On or about January 22, 2008, Respondent paid restitution in the amount of \$40,000.00 and his parents paid the remaining balance of \$414,241.12 in full prior to sentencing.

104. On February 19, 2008, Respondent met with representatives from the Department of Finance and the State's Attorney's Office to answer any questions they had about Respondent's criminal activity.

105. On February 26, 2008, Respondent signed a Proffer of Proof and entered a guilty plea to one count of felony theft scheme over \$500.00 in violation of Criminal Law Article, section 7-104 in the Circuit Court for Montgomery County, Maryland, docket no. 109595.

106. On April 16, 2008, The Honorable Eric M. Johnson sentenced Respondent to a five-year prison sentence and suspended all but 18 months to be served at the Pre-Release Center followed by 3 years of unsupervised probation upon release.

107. On April 25, 2008, Respondent began serving his sentence.

108. Respondent did not report his conviction to the Disciplinary Board, notwithstanding the requirement of Pa.R.D.E. 214(a), which in pertinent part requires that an attorney convicted of a "serious crime" report the conviction to the Secretary of the Disciplinary Board within 20 days after the date of sentencing.

109. On June 11, 2008, pursuant to Pa.R.D.E. 214(c), the Office of Disciplinary Counsel notified the Supreme Court of Pennsylvania of Respondent's conviction of a serious crime as defined by Pa.R.D.E. 214(i) and recommended that the Court enter a

rule directing Respondent to show cause why he should not be placed on temporary suspension.

110. On December 15, 2008, the Supreme Court of Pennsylvania placed Respondent on temporary suspension.

111. On January 5, 2009, the Honorable Eric Johnson granted Respondent's motion for a modification of his sentence by way of a probation before judgment disposition pursuant to section 6-220 of the Criminal Procedure Article. Respondent's original sentence (5 years of incarceration, suspending all but 18 months to be followed by 3 years of probation) was vacated. Respondent was sentenced to serve three years of probation with a term of 60 days incarceration as a condition of probation beginning on January 5, 2009.

112. By his conduct as alleged in Paragraphs 5 through 111 above, Respondent has violated the following Rules of Professional Conduct: RPC 8.4(b) and RPC 8.4(c).

- a. RPC 8.4(b), prohibiting a lawyer from committing a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects; and
- b. RPC 8.4(c), prohibiting a lawyer from engaging in conduct involving dishonesty, fraud, deceit or misrepresentation.

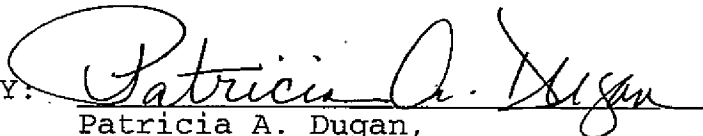
WHEREFORE, Petitioner prays that your Honorable Board appoint, pursuant to Rule 205, Pa. R.D.E., a Hearing Committee to hear

testimony and receive evidence in support of the foregoing charges and upon completion of said hearing to make such findings of fact, conclusions of law, and recommendations for disciplinary action as it may deem appropriate.

Respectfully submitted,

OFFICE OF DISCIPLINARY COUNSEL

PAUL J. KILLION,
Chief Disciplinary Counsel

BY: 

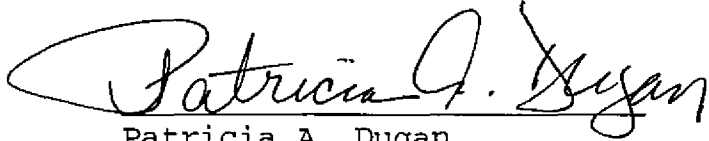
Patricia A. Dugan,
Attorney Registration No. 87147
Disciplinary Counsel
Suite 170
820 Adams Road
Trooper, PA 19403

VERIFICATION

The statements contained in the foregoing Petition for Discipline 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.A. §4904, relating to unsworn falsification to authorities.

11-16-10

Date



Patricia A. Dugan,
Disciplinary Counsel