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EXHIBIT C

TCB's Attempted Fraudulent Tax Sale of JR's 28 Rental Properties

A. The Facts

1. Illegal Upset Price Sale of JR's 28 Rental Properties

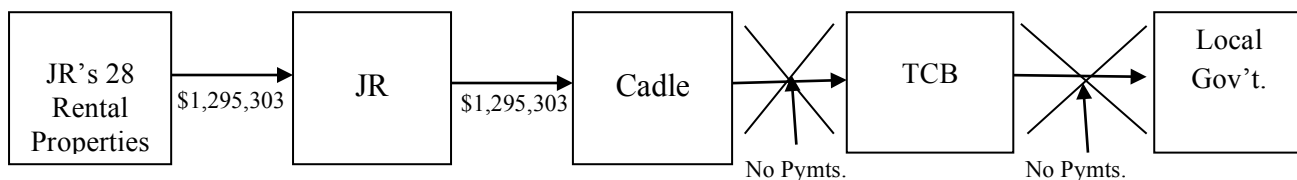
1. On December 5, 2008, Dean had the TCB, as part of the Criminal Conspiracy, hold the Upset Price Tax Sale of JR's 28 Rental Properties.

2. At that time, Dean and the TCB knew that JR had paid all of his real estate taxes from October 1, 2004 until November 30, 2008, by virtue of all of the payments of same made to Cadle from the monthly income collected by Cadle, related to JR's 28 Rental Properties, as either the escrow agent or as a mortgagee-in-possession of same, during the above period.

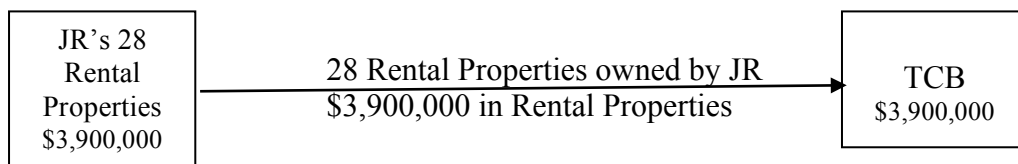
3. Because of the Criminal Conspiracy involving the County Defendants and the Cadle Defendants, the above theft of all of JR's real estate taxes by Cadle was the alleged basis for the TCB to then illegally list JR's above 28 Rental Properties at the above Upset Price Tax Sale.

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4. The schematic below reflects the above criminal activity by Cadle, where Cadle never paid any real estate taxes to the TCB related to JR's 28 Rental Properties, from any of the income that Cadle received from those 28 Rental Properties, for the years 2004, 2005, 2006, 2007, 2008, 2009 and 2010, as follows:



5. Next, a schematic diagram reflecting the fraudulent Upset Price Tax Sale of JR's 28 Rental Properties conducted by the TCB at Dean's direction, is as follows:



6. As a consequence of the above, the crimes of all of the Criminal Defendants involved in the above actions are discussed herein in Exhibit B.

2. TCB's Conduct Illegal

7. One of the purposes of the above Criminal Conspiracy was that the TCB, with Dean's guidance, as part of the Criminal Conspiracy with Cadle, agreed to illegally attempt to sell JR's 28 Rental Properties to Cadle as part of a fraudulent tax sale process.

8. The above fraudulent sale to Cadle was to be in exchange for a small portion of the money, now totaling in excess of \$1,295,303 that Cadle had already stolen from JR, which funds, as described above, were to be expended by Cadle to pay the real estate taxes for each of JR's 28 Rental Properties for the entire seven-year period, being the years 2004, 2005, 2006, 2007, 2008, 2009 and 2010.

9. During 2008 and 2009, the TCB, in furtherance of the above Criminal Conspiracy with all the other named Criminal Defendants, attempted to effectuate the tax sale of JR's 28 Rental Properties.

10. Therefore, Dean on behalf of the TCB and Fogerty on behalf of Cadle, illegally rigged the tax sale of the above Rental Properties.

11. In sum, Cadle, as part of the Criminal Conspiracy with Dean and the TCB, intended to use a small portion of the funds that it had already stolen from JR during 2004, 2005, 2006, 2007, 2008, 2009 and 2010, that was to have been expended by Cadle for the payment of all of JR's real estate taxes related to his 28 Rental Properties, in furtherance of the above Criminal Conspiracy, to then attempt to illegally purchase 17 of JR's Rental Properties from the TCB.

3. Proper Tax Sale

12. Because of an incredible amount of incompetence on the part of Dean, during the time he has been representing the TCB, Dean has had the TCB improperly conduct the tax sale procedures of all Rental Properties.

13. For example, the first tax sale provided by the Real Estate Tax Sales Act is the upset price sale, at which time the general public has an opportunity to bid to buy each of the listed properties, but at the time of the above sale, all of the liens that are imposed on a particular tax sale property remain in place.

14. Because of the fact that there is no lien or debt discharge as part of an upset price tax sale, most prospective purchasers do not submit bids to buy a property listed for sale at that time.

15. Then, after the upset price sale the TCB must, within 60 days, schedule a §607 hearing (72 P.S. §5860.607(d)), giving notice to the owner of each property that was exposed to an upset price sale.

16. The purpose of the above hearing is, pursuant to §607 of the Real Estate Tax Sales Act, to provide the owner of a property who was listed at the above upset price sale an opportunity to contest the above tax sale process of his/her/its tax sale property.

17. If the upset price sale of a property is not objected to by the owner of that listed property, the Court will then confirm the upset price tax sale as being proper and then schedule a free and clear sale.

18. However, if there are objections to the upset price tax sale listed above the Court will then entertain determining the merit of those claims by the owner and, if meritorious, void the upset price tax sale.

19. Because of the above theft of \$1,295,303 of JR's money, obviously, the above tax sales of JR's 28 Rental Properties were fatally defective and, therefore, judicially void.

4. No §607 Hearing Ever Held

20. In fact, Dean in this case had the TCB send out 28 §607 Notices to JR after the above illegal free and clear sale of his 28 Rental Properties and not after the upset price sale, as set forth in the applicable statutes.

21. Further, after the TCB sent JR the above 28 §607 Notices after the free and clear sale of his 28 Rental Properties, JR filed a petition to object, in reference to the tax sale of each of his above 28 Rental Properties and a copy of the Petition to Object that was filed to Case #2009-09623, is attached hereto as Exhibit C-1, Petition to Object.

22. Later, JR filed a supplement to the Petition to Object on August 18, 2010, in reference to the illegal tax sale of his 28 Rental Properties and a copy of the status memo in the above Case #2009-09623 is attached hereto as Exhibit C-2, Status Memo.

23. Once Dean and Fogerty saw the merits of all of JR's numerous objections to the TCB's illegal attempted free and clear tax sales of his 28 Rental Properties, as set forth in the above petition to object and the status memo, all of

the Criminal Defendants agreed to ignore the §607 procedure requirement that there be a §607 hearing related to each of JR's 28 Rental Properties.

24. Therefore, after JR received the 28 §607 Notices from the TCB, and then filed 28 very meritorious petitions to object, on October 15, 2009, which was then followed by the above status memo on August 18, 2010, the TCB, to this present date, has never held any §607 hearing related to the attempted fraudulent tax sale of each of JR's above 28 Rental Properties, 1,859 days late, and counting.

25. Further, as described in Exhibit D, Fraudulent Purchase of 17 of JR's Rental Properties, attached to the Criminal Complaint, once Cadle and the TCB became aware of the fact that JR discovered that, for the period of 2004 to 2011, Cadle had never paid any real estate taxes related to his 28 Rental Properties, the TCB and Cadle made arrangements to have Cadle pay \$484,000 for the attempted fraudulent tax sale purchase of 17 of JR's 28 Rental Properties from the TCB.

26. Also, after the above, Cadle began annually paying the real estate taxes related to 17 of JR's Rental Properties with the remaining 11 Rental Properties intentionally being cannibalized and then trashed by Cadle, as described in Exhibit E, Criminal Destruction of 11 of JR's Rental Properties, attached to the Criminal Complaint.

27. In the above regard, as detailed in Exhibit D, referenced above, attached to the Criminal Complaint, Cadle paid a small amount of the funds that

Cadle had stolen from JR (\$484,000 of the stolen \$1,295,303) to then illegally purchase 17 of JR's Rental Properties from Cadle's co-conspirator, the TCB.

5. Conclusion

28. The comparison of the tax sale process that is normally applied as required by the Real Estate Tax Sales Act as to what happened in this case, is set forth below:

Proper Procedure

a. upset price sale

- 1) notice of the sale
- 2) sale
- 3) notice to owner to file objections
- 4) owner files objections
- 5) Court holds a §607 Hearing

b. free and clear sale

- 1) notice of the sale
- 2) free and clear sale
- 3) bid received
- 4) bid accepted
- 5) deed issued

What Happened In This Case

a. upset price sale

- 1) notice of the sale
- 2) sale
- 3) notice to owner to file objections
- 4) owner files objections
- 5) ~~Court never held a §607 Hearing~~

b. free and clear sale

- 1) notice of the sale
- 2) free and clear sale
- 3) bid received
- 4) bid accepted
- 5) deed issued

29. In sum, as detailed in Exhibit D, again, as referenced above, as a result of the above Criminal Conspiracy, Cadle is now the illegal record owner of 17 of

JR's Rental Properties that were fraudulently conveyed from the TCB to Cadle, as part of the above Criminal Conspiracy and, therefore, legally void.

B. Criminal Actions by the Criminal Defendants

1. Dean Fraudulently Attempted to Conduct an Illegal Tax Sale of JR's 28 Rental Properties

30. Dean, in furtherance of the above Criminal Conspiracy, illegally attempted in December of 2008 to sell JR's 28 Rental Properties pursuant to a fraudulent upset price tax sale of all of JR's 28 Rental Properties that was intentionally not conducted properly by the TCB.

31. The above was because the TCB never provided JR an opportunity to have a §607 hearing that was statutorily required in regard to each of his 28 Rental Properties.

32. Therefore, Dean refused to allow the TCB to hold the §607 hearing related to each of JR's Petitions to Object and Supplement, which was supposed to be statutorily held shortly after the sixty-day notice period after the upset price sale.

33. In fact, in this case, Dean has never, to date, scheduled the §607 hearings as required by the Real Estate Tax Sales Act to dispose of all of JR's Petitions to Object, which is now 2,209 days after the date of the upset price sale, which was December 5, 2008.

34. Dean's letter sent to JR after JR contacted the TCB to schedule the §607 hearing, indicated that JR was not entitled to the §607 hearing because it was not appropriate in reference to a free and clear tax sale and, therefore, refused to schedule same.

35. As stated above, the §607 court hearing is supposed to be held, pursuant to §607, shortly after sixty-days after the date of the upset price sale and, therefore, JR was denied, as part of the above Criminal Conspiracy involving all the Criminal Defendants, to this date, his opportunity to even assert his statutorily given remedies available to him in a proper proceeding.

2. Luzerne County and the TCB Conducted an Illegal Tax Sale of JR's Rental Properties

36. Luzerne County and the TCB, based on the recommendations they received from Dean, approved all of Dean's criminal actions, allegedly on their behalf.

3. Criminal Actions by Fogerty

37. As described in Exhibit B, attached previously to the Criminal Complaint, Fogerty and Dean had conspired to deprive JR of his Rental Properties using the tax sale as the vehicle to effectuate the transfer of the ownership of the Rental Properties, first from JR to the TCB by way of the upset price sale and then to Cadle by way of the free and clear sale.

38. Thus, in furtherance of the above Criminal Conspiracy, Dean and Fogerty would, from time to time, agree to continue the above criminal relationship between the above Criminal Defendants, ultimately resulting in a seven-year period in which no real estate taxes were ever paid by Cadle in regard to JR's Rental Properties thereby making the illegal sale possible.

4. Criminal Actions by Cadle

39. As stated above, Cadle failed to pay any of the real estate taxes due to the TCB as it was obligated to do, for a period of seven years.

40. At all times relevant hereto, Cadle's actions, in regard to their failure to remit the real estate taxes, were performed with the approval of, and at the direction of their attorney, Fogerty.

41. In addition to the above, the criminal actions by Cadle were pursuant to the directions Cadle received from its company president and owner, D. Cadle, who was the chief corruptor in the above crimes.

5. Criminal Actions by Shucosky

42. Shucosky, as Court Administrator, was to schedule the §607 hearings related to the real estate tax sales procedures, pertaining to JR's 28 Rental Properties.

43. Because Shucosky was part of the above Criminal Conspiracy, Shucosky never had Judge Brown schedule the above §607 hearings because Cadle would lose.

44. Therefore, as part of the above Criminal Conspiracy, Shucosky, as Court Administrator, never scheduled the §607 hearings before Judge Brown, which were supposed to have been scheduled within due course after JR received the §607 Notices in September/October of 2009, almost 5 ½ years ago.

45. Therefore, because of Shucosky's above corruption and criminal actions, he has refused to schedule the §607 hearings for the above reasons, thereby allowing Cadle to have stolen more than seven years of real estate tax payments that were supposed to go to local governments.