

Joseph W. Nocito



- Controlling owner and Chief Executive Officer of Automated Health Systems, Inc. (AHS)
- Controlling owner of numerous other companies



Two Schemes to Defraud the IRS

Method 1: Illegally expensing the construction of Villa Noci and Mr. Nocito's personal expenses and illegally classifying them as business expenses

Method 2: The "Money Shuffle"

The Conspiracy Companies

- Automated Health Services, Inc. (AHS)
- Automated Health Services, Inc. (AHS-DE)
- Northland Properties
- Nocito Enterprises, Inc.
- Jonolley Properties, Inc. (No employees)
- Palace Development Company, Inc. (No employees)
 - 300 Arcadia Court, 9370 McKnight Road, Pittsburgh

The Conspiracy Companies

- Automated Health Services, Inc. (AHS)
 - Founded in 1979; Average annual revenue in excess of \$30 million
 - Pennsylvania corporation that operates as an “enrollment broker” that does state government contract work
 - Offices at 300 Arcadia Court, 9370 McKnight Road, Pittsburgh

The Conspiracy Companies

- Automated Health Services, Inc. (AHS-DE)
- (300 Arcadia Court)
 - Incorporated in the year 1985
 - A Delaware-registered corporation
 - Management Services to AHS
 - Also utilized the address of 300 Arcadia Court
 - The primary source of funds into AHS-DE was monies from AHS

The Conspiracy Companies

- Northland Properties
 - Partnership formed in the year 1981
 - Also utilized the address of 300 Arcadia Court
 - Owned multiple properties, including most of Arcadia Court and Nocito's Sewickley mansion "Villa Noci"

The Conspiracy Companies

- Nocito Enterprises, Inc.
 - Incorporated in the year 1987
 - Also utilized the address of 300 Arcadia Court
 - Besides Nocito, this company paid wages to approx. eight other individuals, including Nocito's son, personal cook, personal butler, and personal landscaper
 - This corporation was funded almost entirely from millions of dollars of "management" and "consulting" payments from AHS-DE and Northland Properties

The Conspiracy Companies

- Jonolley Properties, Inc. and Palace Development Company, Inc.
 - Incorporated in the years 1993 and 1995, respectively
 - Sometimes referred to as “The Texas Corps.”
 - Both also utilized the address of 300 Arcadia Court
 - These two corporations were originally used to purchase property in Texas, but had conducted very little legitimate business since the early to mid 2000’s
 - Companies did not pay wages to any employees
 - Other than an occasional real estate tax payment related to the Texas properties, these two corporations were only used to pay Nocito’s personal expenses

COPY OF A DOCUMENT SEIZED FROM NOCTIO'S OFFICE DURING THE SEARCH WARRANT EXECUTED AT AHS

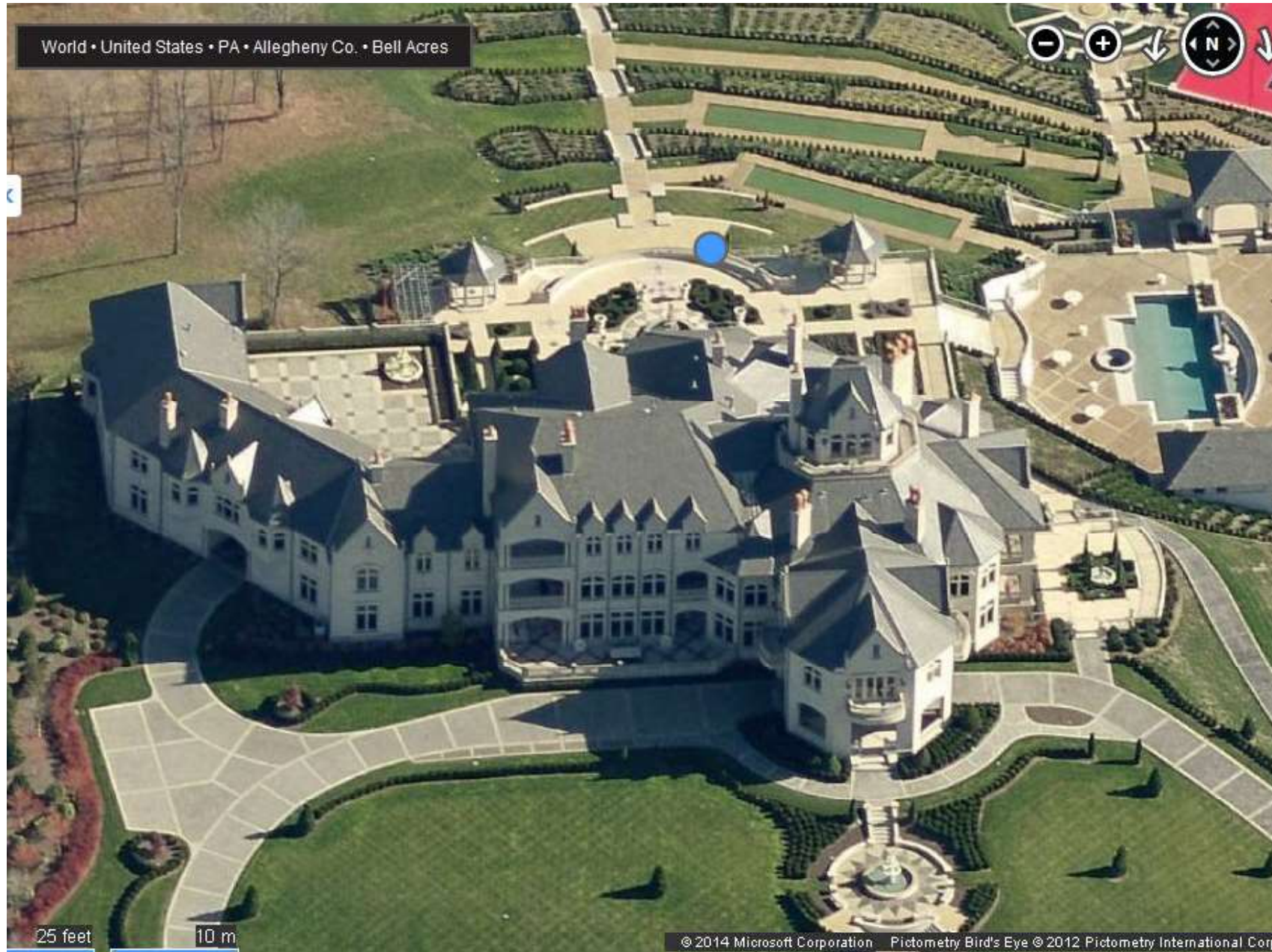
MEETING NOTES
MR. JOE NOCITO
September 2, 2000

Wisdom, thoughts and life's lessons from Joe Nocito:

1. Maintain a low profile in your business life. It allows you to enjoy your private life.
2. If someone recommends a book to you write it down (as you did with Rich Dad, Poor Dad by Robert Kiyosaki). It demonstrates to the person your with that you care about their opinion and you can discover great books!
3. Remember everybody's name. Introduce yourself to those who are helping you, like Dave who works for Ward who let us in the building on Saturday and the waitress and waiter at Don Pablo's.
4. Remember dates and personal information about previous contacts and business acquaintances, i.e. my father's birthday is very close to yours in the same year.
5. Treat each dollar that you come in contact with as if you are its Shepard. If you take good care of it now, it will take good care of you for years to come.
6. Exercise four times per week with strength and aerobics. Eat healthy snacks like balance bars.
7. Maintain the lifestyle of the "Millionaire next door" (at least until you achieve the stage in life where you have all the material things you want, your next generation is well taken care and it becomes a choice of giving it to the government or building a house of your dreams).
8. Work hard. Rise at 5:25 AM, be in the office by 9:30, have dinner with your wife and get some more work done till 10 o'clock.
9. Own rental properties. Some people are renter's for life. 75% of the people are great and take care of your property as if it were theirs, 20% will be ok to deal with and want to pay you and the final 5% will take all of your managements time and effort. Don't let them spoil your attitude.
10. Reward yourself. Cars, clothing, jewelry, travel are the fruits of your labor.
11. If your going to gamble, pick the game with the highest odds and greatest excitement....Craps. Know you limit before you start and leave if you reach it.
12. There are two rules with flat roofs. 1) They will always leak. 2) Never build flat roofs.
13. Pay off the debts on your businesses.
14. Give your friends good advice i.e. don't invest with Rod Bohn (you don't have to tell them why but do tell them).
15. Sign all the checks. If people know you are watching, much mre care is given to financial decisions. Also the people who work for you should know who is responsible for their paycheck.
16. If the government or business you are dealing with changes the rules, change with them and find another angle to get their business. When you lost 600,000 kids in the referral business to HMOs you went to the HMOs and designed a program to do business with them.
17. Admit some things we do aren't the most financially sound, like building 50,00 SF houses, but do them anyway because you have made enough good decisions financially to do whatever you want to do!
18. Get your family in the business.
19. Set a goal and work to achieve it. When you reach it, set another goal, i.e. to own 10 companies cash flowing \$2000/ mo and worth \$250,000 each. Then reset the goal to 20 companies cash flowing \$5000/mo each.
20. Diversify your portfolio. Own businesses across a wide spectrum of industries. Not all are going to be affected by the economy the same way.
21. You must be a successful administrator to own multiple businesses.
22. Start off slow with new business partners. See how you work together and most importantly determine if there is integrity in their dealings.
23. Listen to books on tape.
24. Don't watch too much TV
25. Don't own real estate in a corporation.

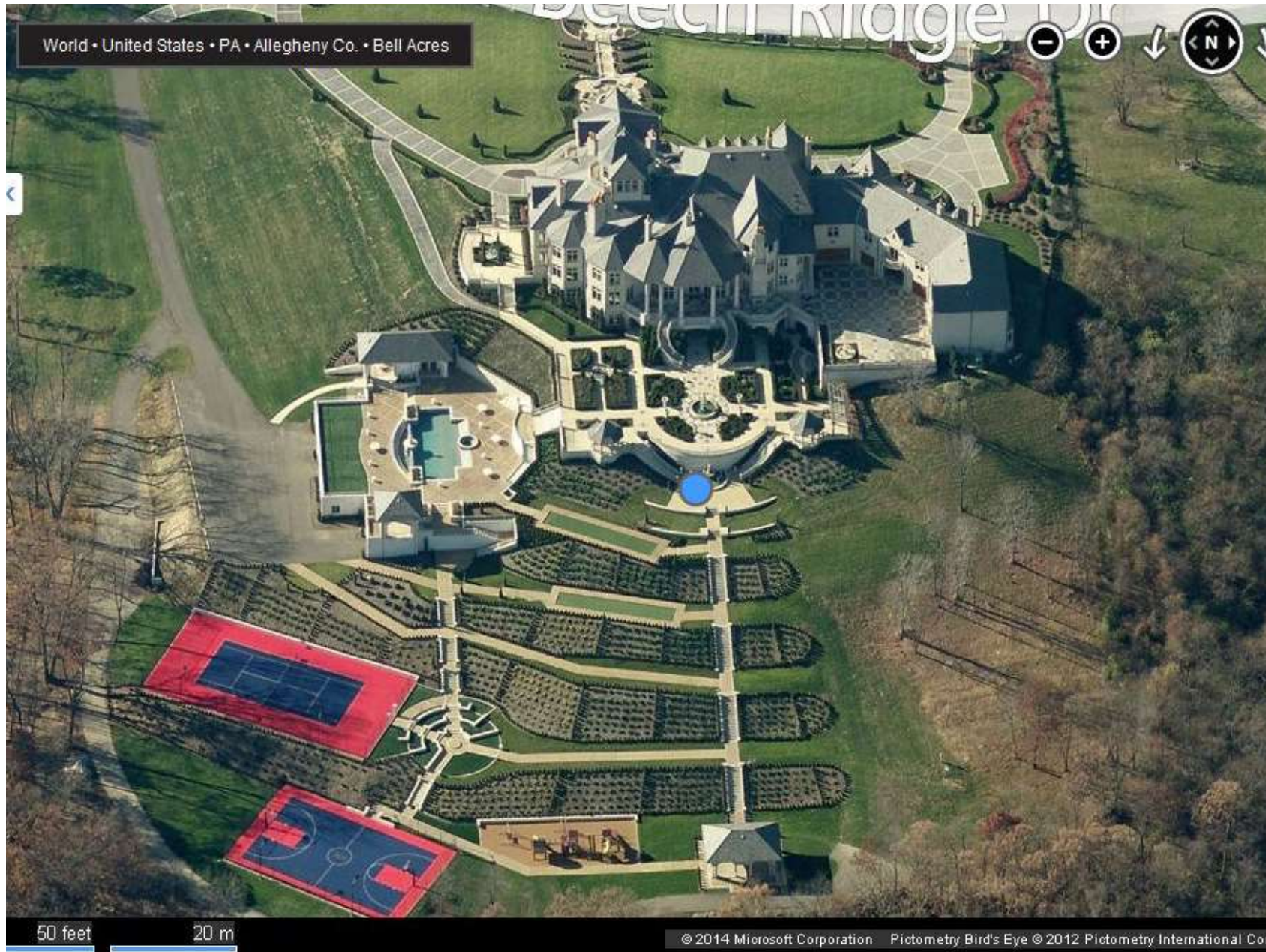
Nocito's Personal Residence - "Villa Noci"

137 Beech Ridge Drive, Sewickley, PA 15143

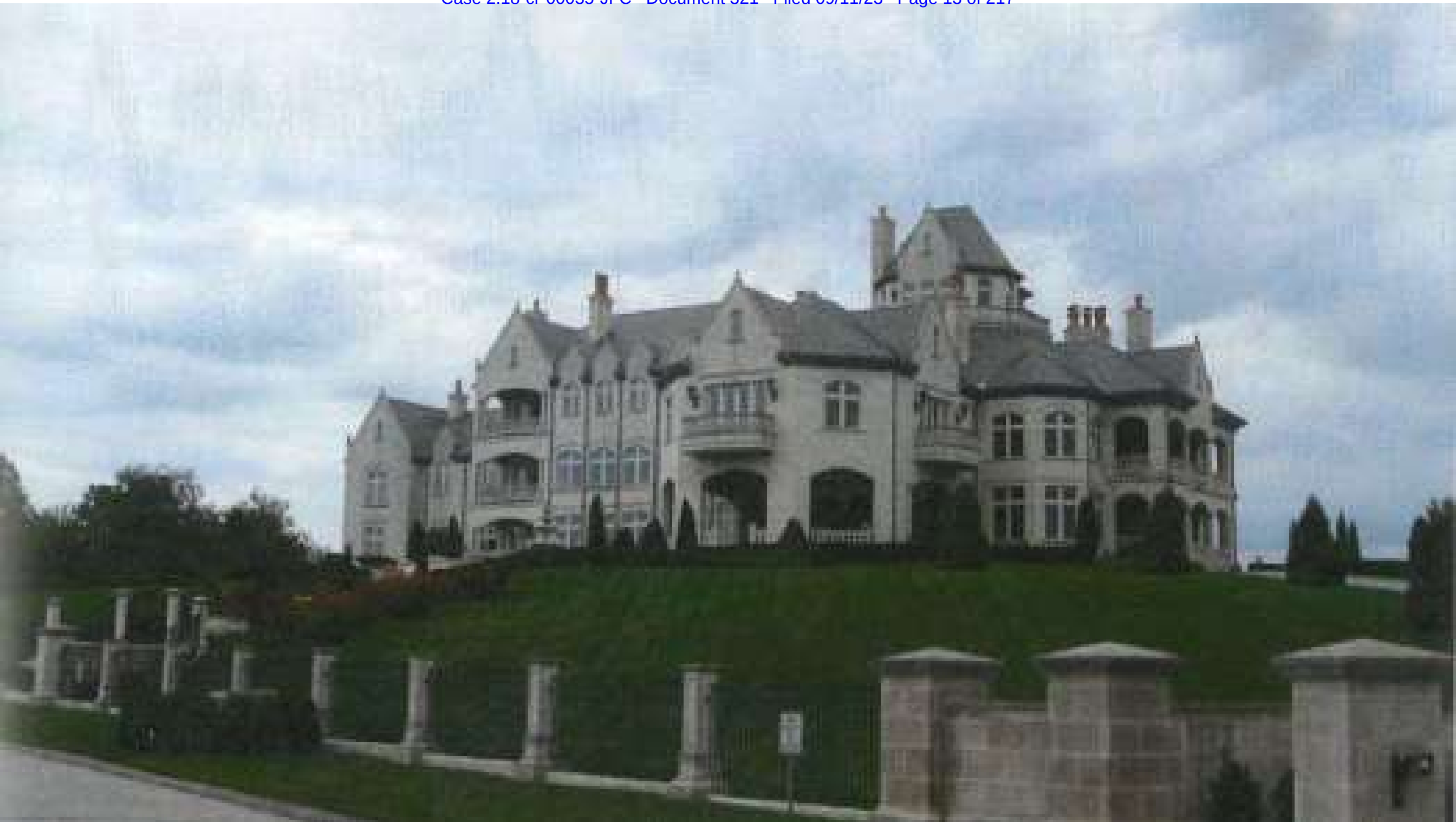


Nocito's Personal Residence - "Villa Noci"

137 Beech Ridge Drive, Sewickley, PA 15143



“VILLA NOCI” EXTERIOR



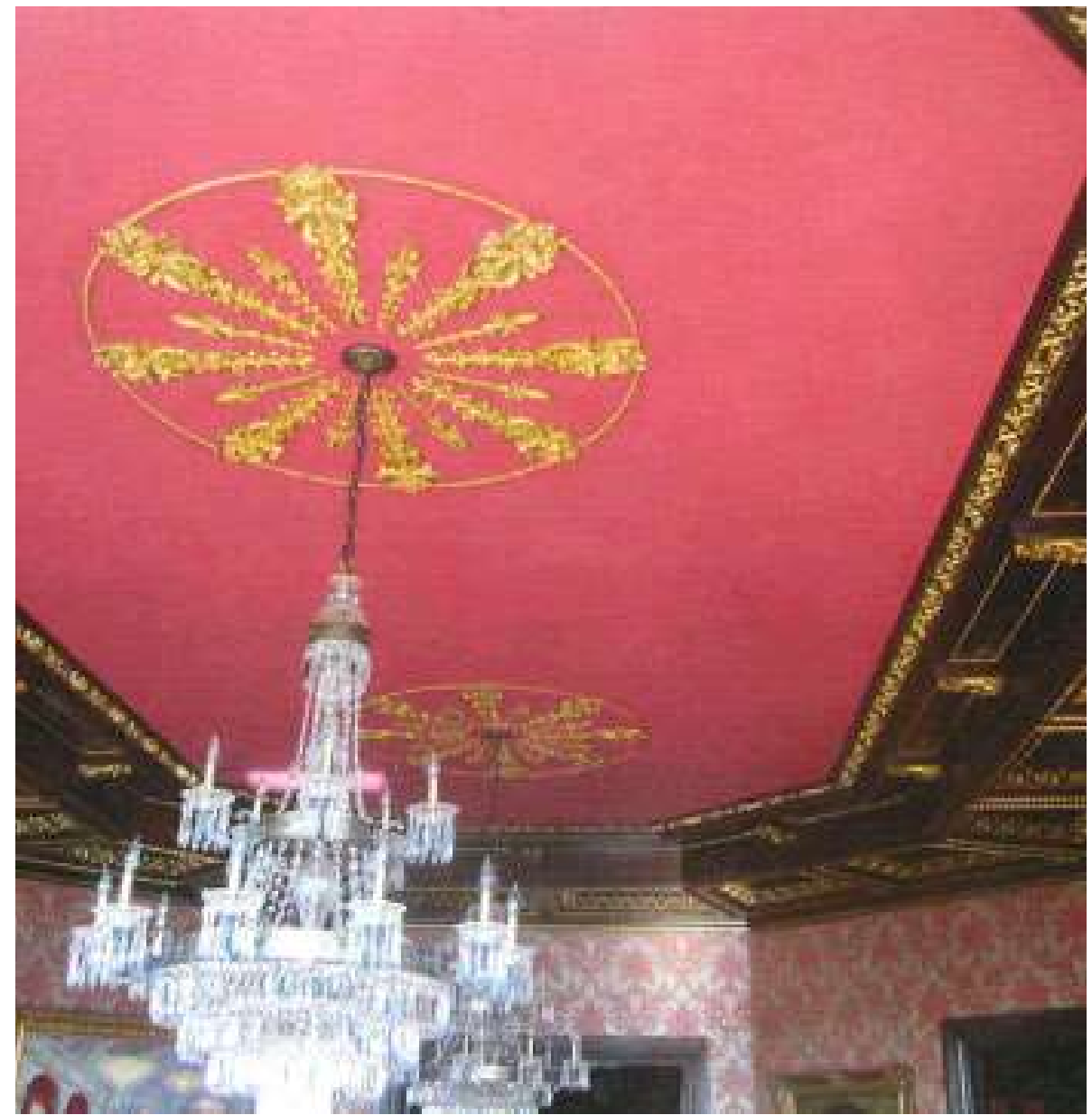




“VILLA NOCI” INTERIOR





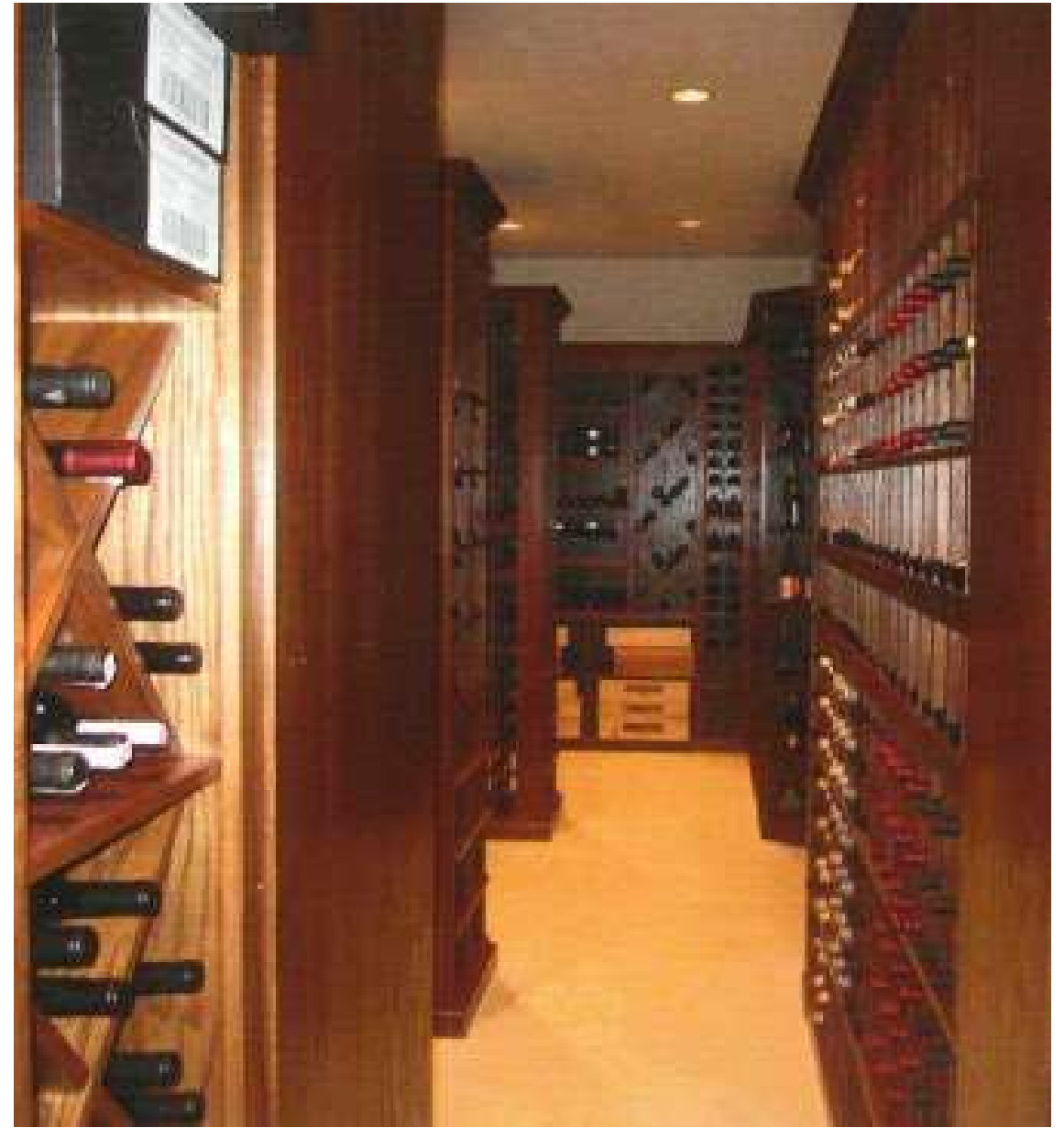


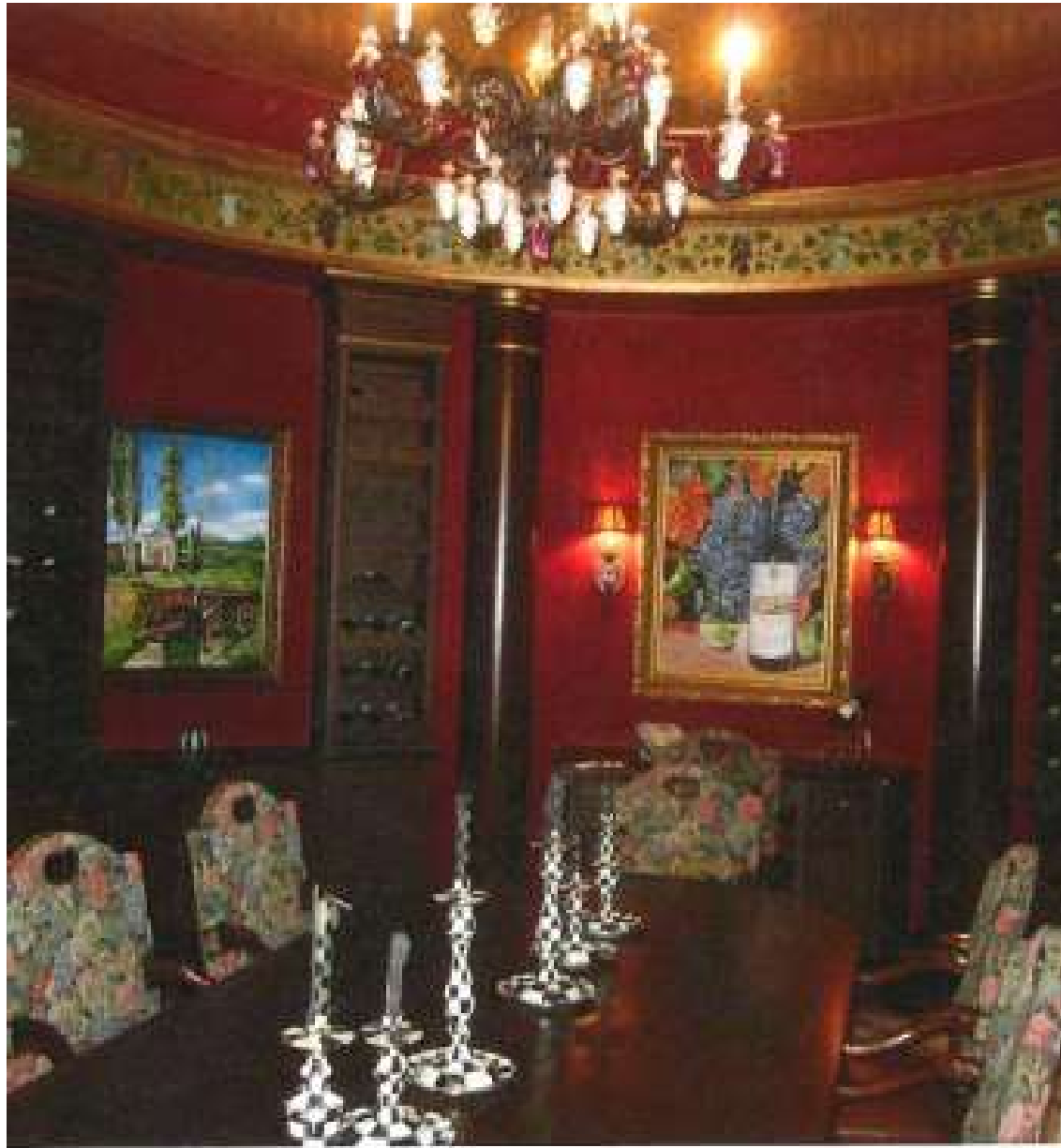


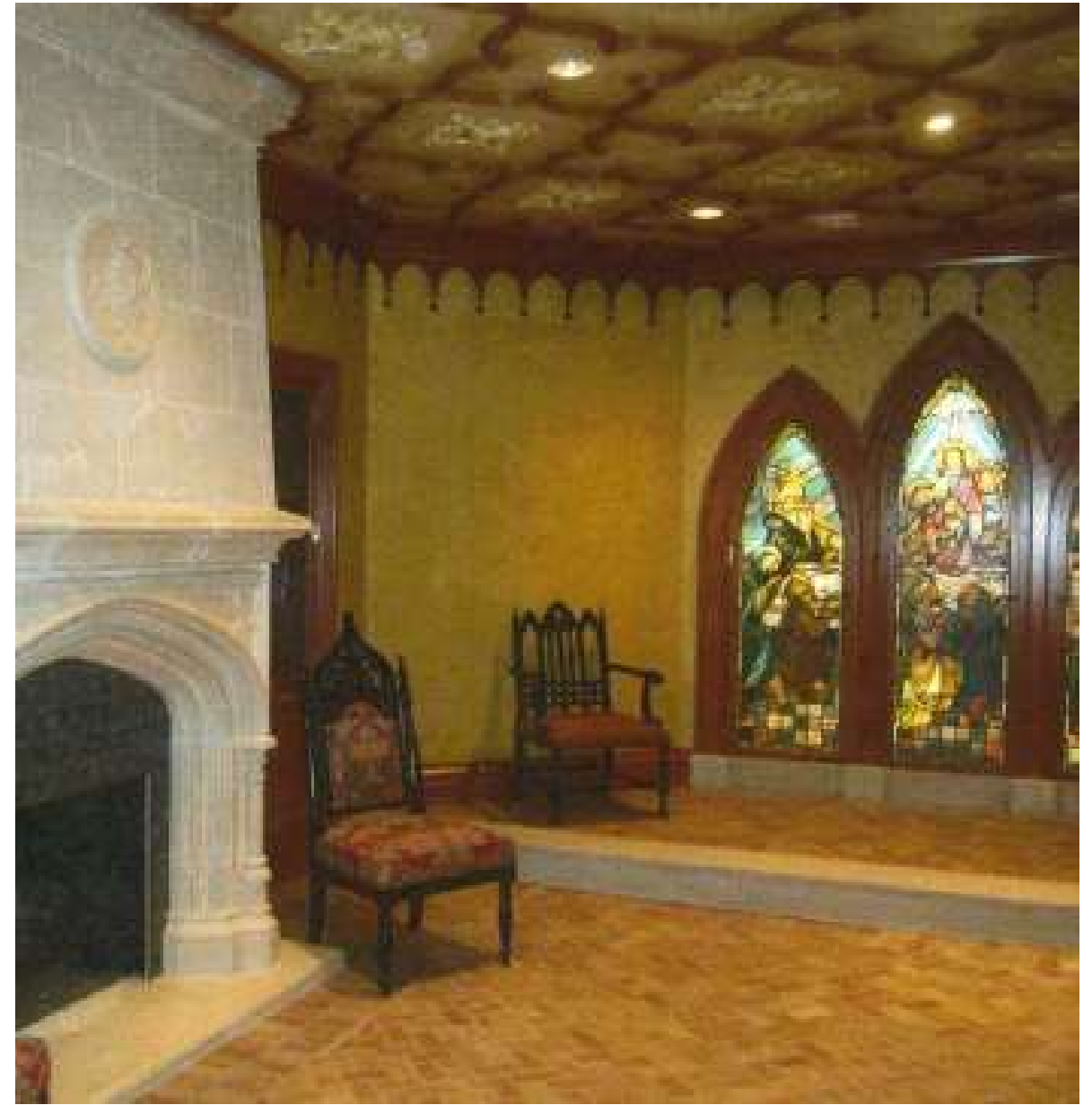
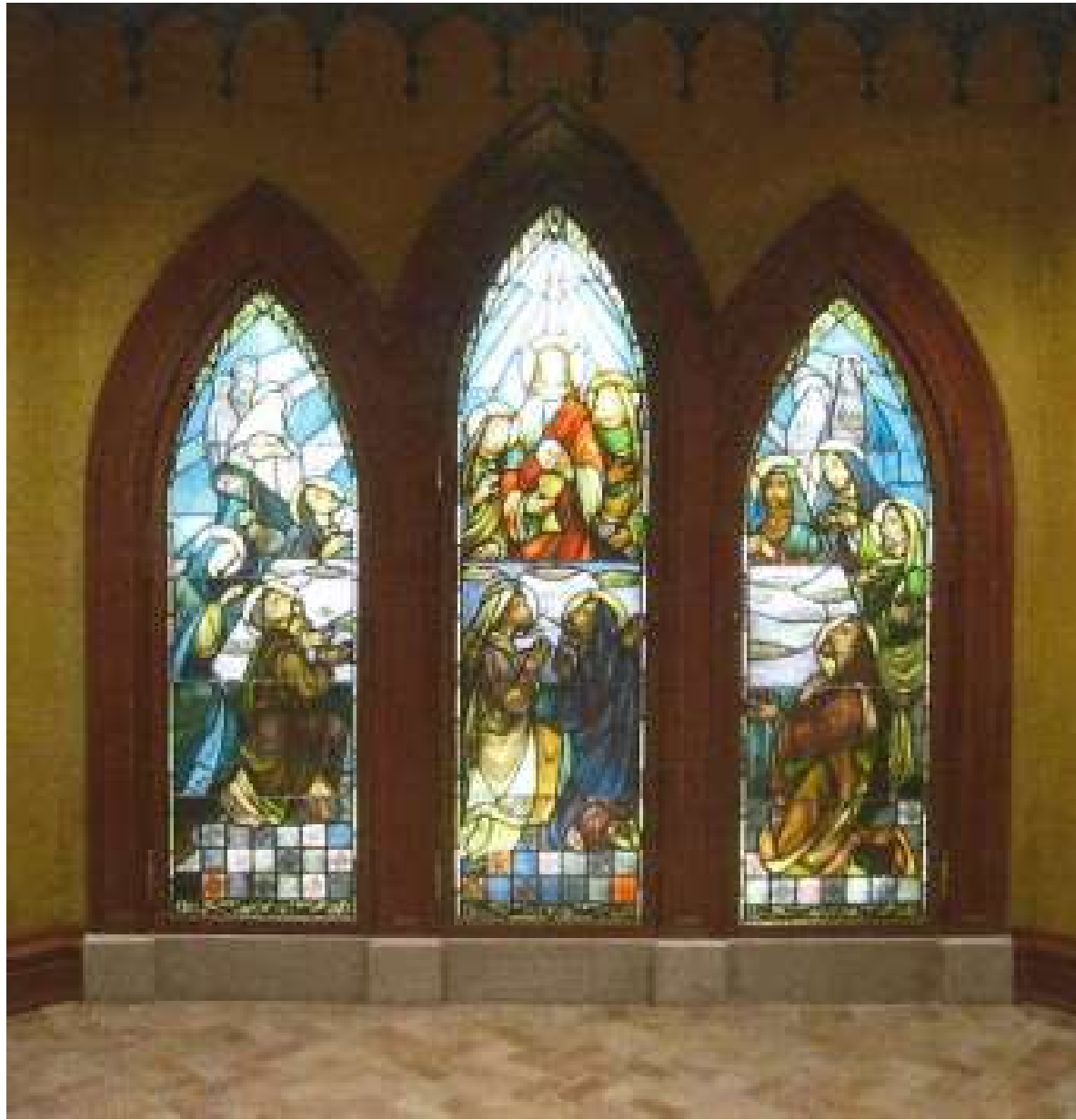












“VILLA NOCI” GARAGE

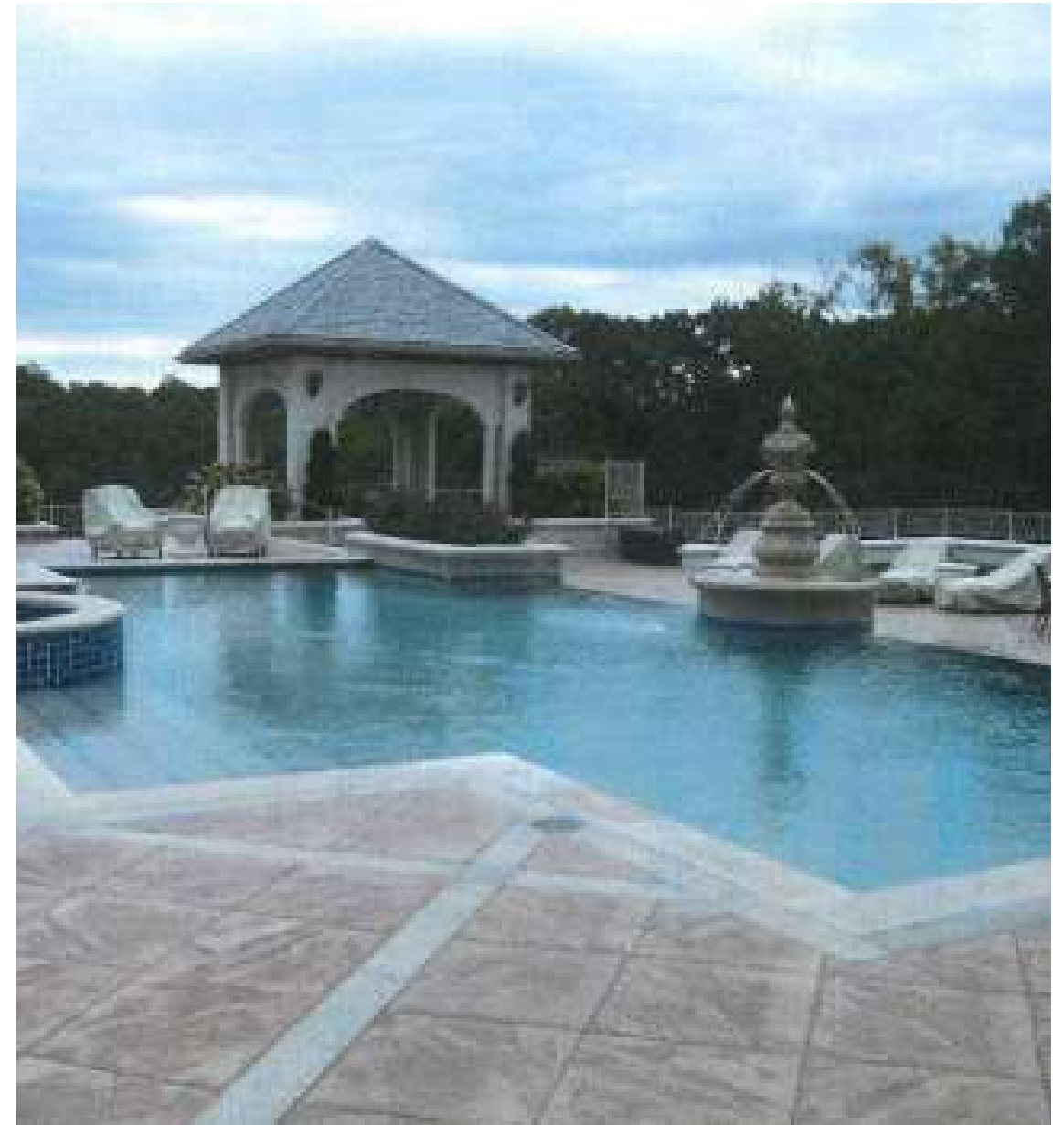




**“VILLA NOCI”
POOL AREA &
GROUNDS**







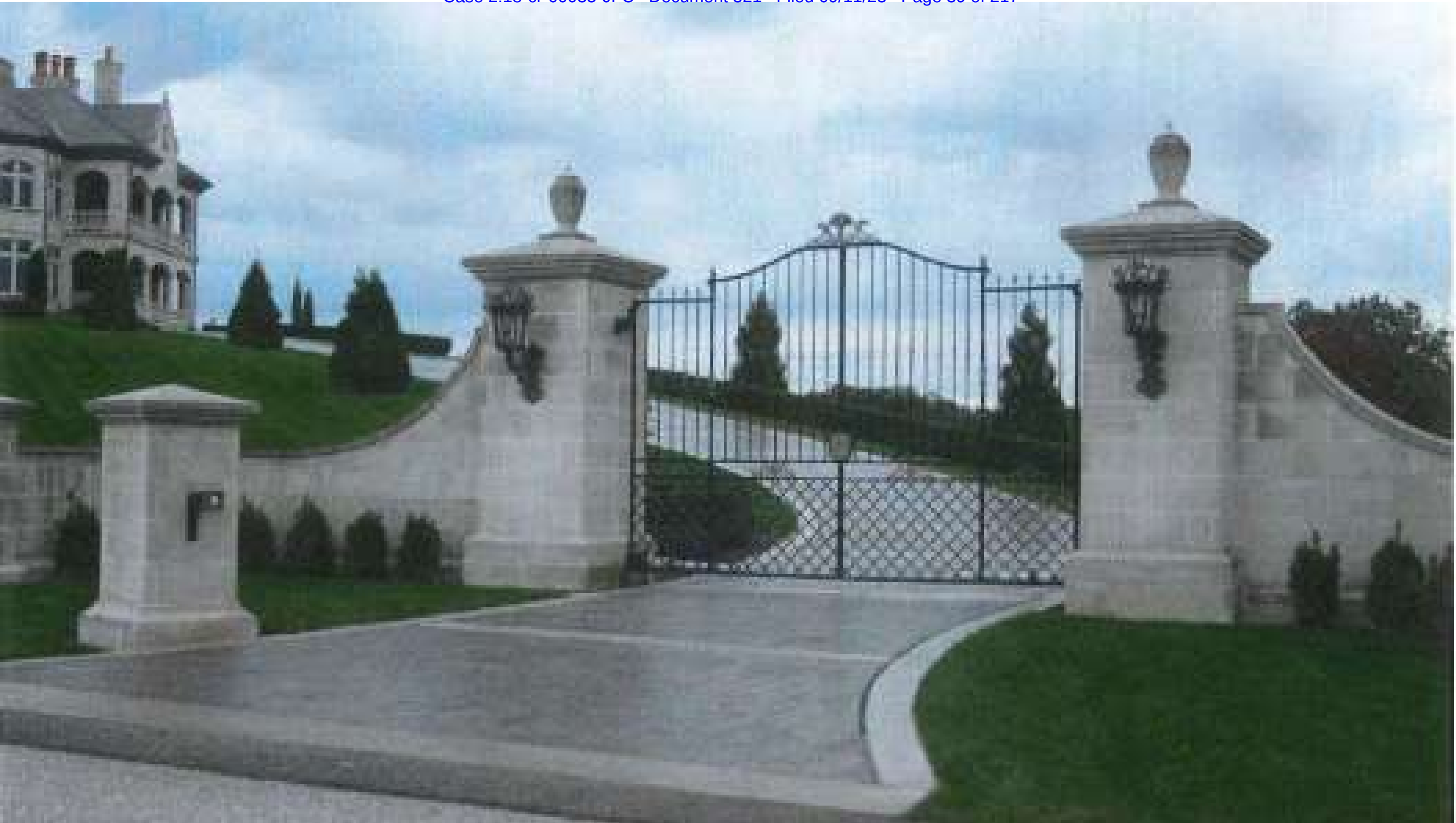


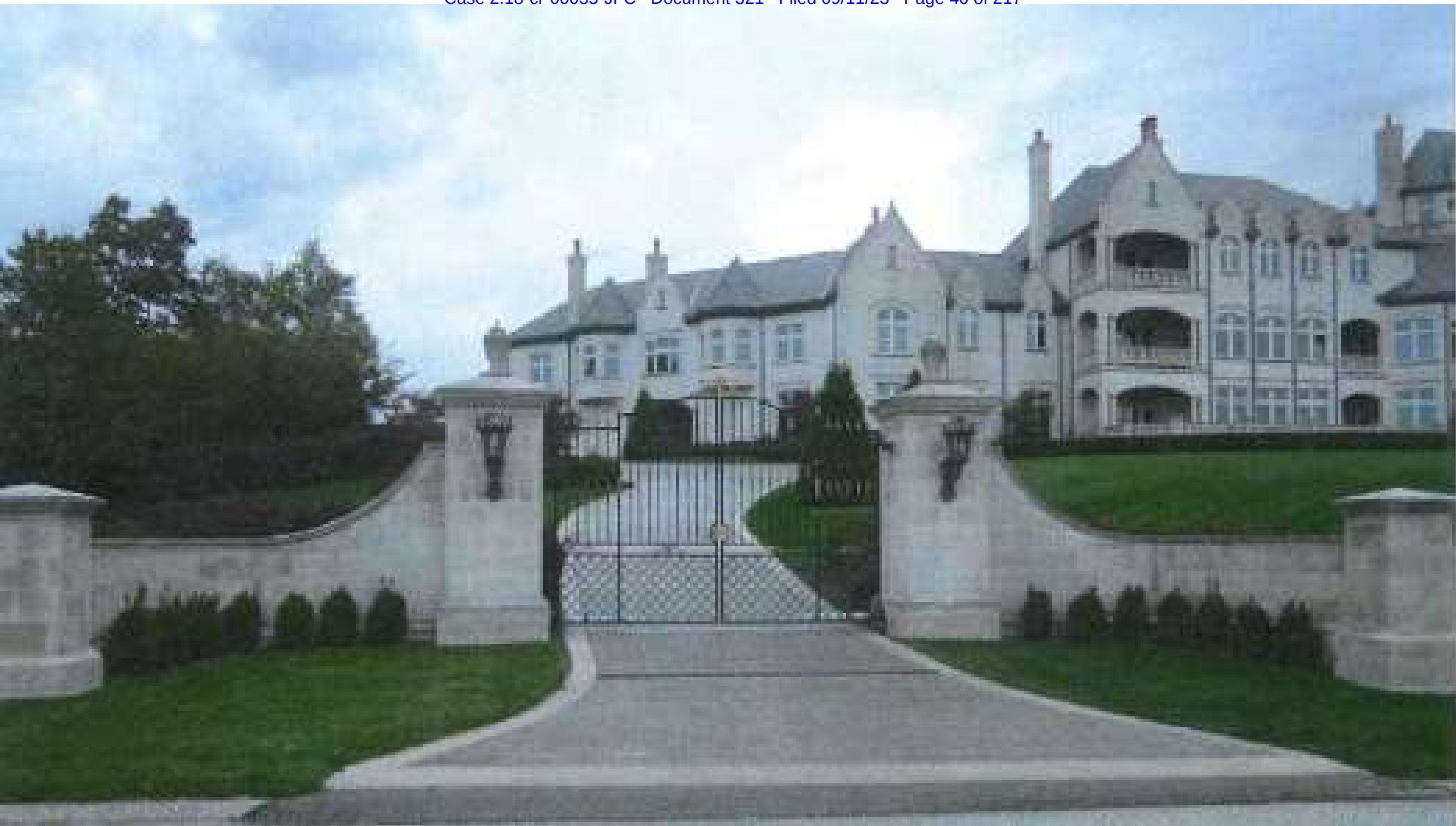












Excerpts from Home Appraisal dated 9/26/2012



09/26/2012

Joseph W. Nocito and Judith L. Nocito
300 Arcadia, 9370 McKnight Road
Pittsburgh, PA 15237

Policy Number: 12604955-12
Re: 137 Beech Ridge Drive
Sewickley, PA 15143

Dear Mr. and Mrs. Nocito,

Thank you for your courtesy during my recent visit to your home. After a careful review of the information gathered during this visit, I am pleased to provide the enclosed Home Appraisal Report. Here's what the home appraisal is designed to do, for your benefit:

- Estimate your **home replacement cost** to help you purchase the appropriate amount of insurance coverage.
- Document features of your home to serve as a **detailed record** in the event of a claim.
- Recommend and/or require ways to **reduce the risk** of fire, burglary, flood and other causes of loss.

It is important that you take a moment to review the safety and loss reduction requirements we developed as part of our underwriting process and detailed in your report. Because we deem these requirements to be critical to the continuation of your coverage and the ongoing protection of your home and/or property, we require that you work directly with your agent or broker to comply.

Your Home Replacement Cost

How much coverage do you really need?

It can be a challenge to know how much insurance coverage you need for your home. To help you determine the right amount, your Chubb appraiser has developed an estimate of what it would cost to rebuild your home today using materials of like kind and quality. The replacement cost estimate is a good gauge of whether you have the appropriate amount of coverage in the event of a claim. Together with your agent or broker, Chubb recommends you consider this value when making an insurance decision.

The estimated cost to rebuild your home

The following figures represent the estimated cost to rebuild your home today, using construction methods and materials of like kind and quality.

Area	Sq. Ft.	Rate	Total
Living Area	28,800 sq. ft. x	\$791.13	= \$22,784,544.00
Finished Lower Level	9,000 sq. ft. x	\$481.00	= \$4,329,000.00
Garages	5,300 sq. ft. x	\$238.00	= \$1,261,400.00
Porches	8,200 sq. ft. x	\$178.00	= \$1,459,600.00

TOTAL ESTIMATED REPLACEMENT COST: **\$29,834,544.00**
ROUNDED TO: **\$29,835,000.00**

Special Features of Your Home

The home of Joseph W. Nocito and Judith L. Nocito, located at 137 Beech Ridge Drive in the community of Bell Acres, was constructed from 2000-2007.

The following description of architectural details and quality of finishes in your home can help Chubb replace these special features in the event of a claim.

Exterior:

<i>Foundation:</i>	Concrete block Poured concrete
<i>Exterior Walls:</i>	Limestone Steel framing 3" x 6" wood framing
<i>Window Styles:</i>	Casement Custom shape Bay Marvin
<i>Roof:</i>	Hip Steeply pitched Slate Lightning rod system Lead coated copper gutters & downspouts

Interior:

<i>Interior Walls:</i>	Double sheetrock Skim coat plaster Venetian Plaster Custom paint Padded fabric Silk Fabric Cherry paneling Mahogany paneling
<i>Trimwork:</i>	12' and 10' ceilings Wood baseboards Door molding Crown molding Stepped molding Decorative wall molding Wainscoting Window molding
<i>Floor Coverings:</i>	Marble Maple Cherry

Special Features of Your Home

<i>Custom Door Styles:</i>	Wenge Mahogany Quarter-sawn oak Granite Travertine Custom carpet Tile Patterned hardwoods Patterned marble French Glass panel Cherry Mahogany
<i>Door Hardware:</i>	Baldwin
<i>Lighting System:</i>	Fluorescent Recessed Chandelier Wall sconce Surface mounted Low voltage Home Works

Main Kitchen & Pantry:

<i>Cabinetry:</i>	Premier
<i>Countertops:</i>	Granite
<i>Backsplashes:</i>	Travertine
<i>Built-in Appliances:</i>	Sub-Zero refrigerator/freezers Wolf professional cooktop Rangecraft vent hood Waste King disposals Miele dishwashers Wolf double oven KitchenAid disposal Sub-Zero freezer Sub-Zero refrigerator

Bathrooms:

<i>Fixtures:</i>	Marble countertops Granite countertops Onyx countertops Corian countertops Hand painted sinks Custom wood vanities
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Special Features of Your Home

<i>Tub and shower surrounds:</i>	Travertine Tile Marble Onyx
<i>Faucets:</i>	Gold plated HBW Kohler Jado Kallista

Additional Features within Your Home:

- Central station burglar detection system
- Central station fire detection system
- **Elevator (4 stops)**
- Emergency generator
- Built-in stereo speaker system
- Extensive custom built-in cabinetry
- Radiant floor heating
- Custom window treatments
- Steam showers
- Custom wet bars
- Jet baths (7)
- Tower fireplace
- Crestron home automation system
- **LOWER LEVEL**
- **Environmentally controlled wine cellar**
- Wine tasting room with a chandelier, wood columns, built-ins, and a limestone floor with marble inlays.
- Custom catering kitchen with Quality cabinets, granite countertops and professional stainless steel appliances.
- Gameroom fireplace
- Chapel with an ornate plaster ceiling, crown molding, a cast stone fireplace mantel, built-ins and stained glass panels
- Conference room with a fireplace
- Office
- Gift shop
- **FIRST FLOOR**
- Office fireplace
- Breakfast room fireplace
- Sitting room fireplace
- Living room fireplace
- Hallway with a groin vaulted ceiling

Special Features of Your Home

- Foyer featuring a custom staircase and wrought iron railing, a marble floor and a domed ceiling with ornate stepped crown molding and a crystal chandelier.
- Manchester dining room with padded fabric wallcoverings, built-ins, crystal chandeliers with ceiling medallions, a coffered ceiling, and a cast stone fireplace mantel.
- Crystal dining room has a crystal chandelier and matching sconces, a ceiling medallion, crown molding, ceiling molding, decorative wall molding, a chair rail and a fireplace with a marble surround.
- Two-story great room with raised cherry paneling, a cherry fireplace mantel with a granite surround, a box beam ceiling, crown molding, a crystal chandelier with matching sconces, a custom wet bar, a patterned cherry floor with Wenge inlays and medallions.
- Two-story library featuring custom mahogany paneling and built-ins, crown molding, a crystal chandelier, a second floor balcony with a custom wrought iron railing and a mahogany fireplace mantel with a marble surround.
- **SECOND FLOOR**
- **Employee wing fireplace**
- **Employee wing custom kitchen**
- Guest bedroom fireplaces (4)
- Guest bathroom see-through fireplace
- Master suite showcasing two fireplaces with antique mantels, custom window treatments, fabric wallcoverings, crystal chandeliers, crystal sconces, decorative ceiling molding, crown molding and a wet bar room with a gold leaf ceiling
- Master bathroom with a carved marble fireplace mantel, a steam shower, a jet bath, onyx countertops and gold fixtures
- Walk-in closets with custom built-ins
- Ballroom showcasing a Wenge, oak, maple and cherry patterned floor with medallions, crown molding, wood columns, a decorative fireplace mantel with a marble surround, a cove ceiling with decorative molding, built-ins and crystal chandeliers with matching sconces.
- **EXTERIOR ATTACHMENTS**
- Fireplace
- Porches
- Porte-cohere

VILLA NOCI TOTALS

- For the years 2006-2012, the IRS documented approx. **\$21 million** in fraudulently categorized/deducted expenses by Mr. Nocito's companies related to "Villa Noci." These expenses include:
 - Construction
 - Furnishing
 - Maintenance
 - Utilities
 - Taxes

Ann Harris

- Secretary/Personal Assistant
- Bookkeeper for majority of companies except AHS



HOW FRAUDULENT DEDUCTIONS WORKED

Step 1: Ann Harris (Nocito's bookkeeper) received invoice by mail or fax at AHS offices

Step 2: Harris gave invoice to Nocito for him to review

FAX 412-367-1213
 412-766-1601 Fax 412-766-1621

B & J GOLF CARTS & TRAILER SALES
 317 CAMP HORNE ROAD, PITTSBURGH, PA 15202
 New & Used Golf Carts Sales & Service Parts & Accessories Winter Storage

BILL LENNON JACK LENNON

SOLD TO: _____		PHONE NUMBER: _____
_____		412-367-7711
_____		DATE: 6/17/10

NEW USED RECONDITIONED
 YEAR: 1995 MAKE: Club Car MODEL: _____

QTY.	DESCRIPTION	TOTAL
	1995 Club Car	\$1750. ⁰⁰
	Elec. CREAMS	
	VIP A9544-472519	
		TAX \$122.50
	PLEASE Make Check To JACK LENNON	
	Received by [Signature]	
		TOTAL \$1872.50

SIGNATURE

ATT Joe

HOW FRAUDULENT DEDUCTIONS WORKED

Step 3: Nocito returns invoice to Harris with instructions to illegally expense to a Nocito company

FAX 412-367-1213
412-766-1601 Fax 412-766-1621
B & J GOLF CARTS & TRAILER SALES
317 CAMP HORNE ROAD, PITTSBURGH, PA 15202
New & Used Golf Carts Sales & Service

NE
Advertising X
\$1,872.50

	REC. CREAM	
VIP	A9544-472519	
		Tax \$122.50
* →	Please Make Check To JACK LENNON	
	Received by [Signature]	
	TOTAL	\$1,872.50

SIGNATURE

ATT Joe

HOW FRAUDULENT DEDUCTIONS WORKED

Step 4: Per Nocito's instructions, Harris entered the information into her Peachtree software on her computer and printed the check.

3/27/15 at 11:41:38.68

Page: 59

Nocito Enterprises Inc.
General Ledger
For the Period From Oct 1, 2009 to Sep 30, 2010

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Descri	Date	Referen	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
Advertising	10/14/	10056	CD	Inpax	3,585.00		
	11/17/	10169	CD	Wildwood Golf Club - 622	500.00		
	11/17/	10170	CD	Sewickley Heights Golf Club - 3	1,000.00		
	11/17/	10171	CD	Sewickley Heights Golf Club - 3	500.00		
	11/17/	10172	CD	Edgeworth Club - 1176	500.00		
	6/7/10	10861	CD	Stick With It Fitness	3,600.00		
	6/7/10	10862	CD	Duquesne Club - 9262	500.00		
	6/17/1	10876	CD	The Pittsburgh Promise	10,000.00		
	6/18/1	10878	CD	Robert Morris College	5,000.00		
	6/28/1	10899	CD	Jack Lennon	1,872.50		
	7/9/10	10934	CD	Sewickley Academy - SA-00534	11,000.00		
	7/12/1	10947	CD	Sewickley Heights Golf Club - 3	1,500.00		
	7/14/1	10961	CD	Duquesne Club - 1983	1,000.00		
	7/15/1	10963	CD	Edgeworth Club - 1176	868.36		
	8/19/1	11036	CD	Friendship Nursery School	2,160.00		
	8/19/1	11037	CD	Beadling - Nocito	1,000.00		
	8/19/1	11039	CD	Duquesne Club - 1983	3,500.00		
	9/10/1	11091	CD	Stick With It Fitness	3,600.00		
	9/10/1	11097	CD	Duquesne Club - 1983	1,000.00		
	9/13/1	11105	CD	Edgeworth Club	500.00		
	9/13/1	11106	CD	Duquesne Club - 9262	500.00		
	9/13/1	11107	CD	Sewickley Heights Golf Club	7,500.00		
	9/29/1	11151	CD	Robert Morris University	1,680.00		
				Change	112,951.46		112,951.4
	9/30/1			Ending Balance			112,951.4

HOW FRAUDULENT DEDUCTIONS WORKED

Step 5: Harris mailed the checks to the vendors and filed the invoice and corresponding payment stubs in her office

FAX 412-367-1213
412-766-1601 Fax 412-766-1621

B & J GOLF CARTS & TRAILER SALES
317 CAMP HORNE ROAD, PITTSBURGH, PA 15202
New & Used Golf Carts

NE

Advertising X

\$1,872.50

REC. CREAM	
VIP A9544-472519	
	Tax \$122.50
* → Please Make Check To Jack Lennon	
Received by [Signature]	
TOTAL	\$1,872.50

ATT Joe

NOCITO ENTERPRISES INC.		10899
Jack Lennon	Check Number: 10899	
	Check Date: Jun 28, 2010	
	Check Amount: \$1,872.50	
Invoice	Amount Paid	
Advertising	1,872.50	

DELUXE CORP 1-800-328-0304 www.deluxeforms.com

ILLEGALLY DEDUCTED

17310352099000

1009

120 U.S. Corporation Income Tax Return OMB No. 1545-0123
 For calendar year 2009 or tax year beginning Oct 1, 2009, ending Sep 30, 2010 **2009**
 ▶ See separate instructions.

Name: Nocito Enterprises, Inc. **Employer identification number:** 25-1596028
Number, street, and room or suite number. If a P.O. box, see instructions: 300 Arcadia Court 9370 McKnight Road **Date incorporated:** 10/09/1987
City or town state ZIP code: Pittsburgh PA 15237 **Total assets (see instructions):** \$ 1,378,656.

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

1a Gross receipts or sales	<u>14,006,025.</u>	b Less returns & allowances		c Balance	<u>14,006,025.</u>
2 Cost of goods sold (Schedule A, line 8)					
3 Gross profit. Subtract line 2 from line 1a					<u>14,006,025.</u>
4 Dividends (Schedule D, line 19)					
5 Interest					
6 Royalties					
7 Capital gain net income (attach Schedule D (Form 1120))					
8 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					
9 Other income (see instructions — attach schedule)					
10 Total income. Add lines 3 through 10					<u>14,006,025.</u>
11 Compensation of officers (Schedule E, line 4)					<u>300,000.</u>
12 Salaries and wages (less employment credits)					<u>542,411.</u>
13 Repairs and maintenance					
14 Bad debts					
15 Rents					<u>787,037.</u>
16 Taxes and licenses					<u>52,410.</u>
17 Interest					<u>529,284.</u>
18 Charitable contributions					
19 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					
20 Depletion					
21 Advertising					<u>118,752.</u>
22 Pension, profit-sharing, etc. plans					<u>69,950.</u>
23 Employee benefit programs					
24 Domestic production activities deduction (attach Form 8903)					
25 Other deductions (attach schedule). See Other Deductions Statement					<u>11,531,308.</u>
26 Total deductions. Add lines 12 through 26					<u>13,931,152.</u>
27 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					<u>74,873.</u>
28 Less: a Net operating loss deduction (see instructions)	29a	<u>66,703.</u>			
b Special deductions (Schedule C, line 20)	29b				
29 Taxable income. Subtract line 29c from line 28 (see instructions)					<u>8,170.</u>
30 Total tax (Schedule J, line 10)					<u>1,226.</u>
31					

False Tax Return

INTERNAL REVENUE SERVICE
 244 RECEIVED
 DEC 06 2010
 BATCHING UNIT
 COVINGTON, KY

**ADDITIONAL
“VILLA NOCI”
PAYMENT EXAMPLES**

ED CRESS

- General Contractor for “Villa Noci”
- From 2006-2012, Cress was paid **\$887,941**
- Checks issued from Nocito companies:
 - Nocito Enterprises Inc.
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company
- Some of the fraudulent business expense classifications:
 - “Consulting”
 - “Subcontract Labor”
 - “Landscape”
 - “Repairs and Maintenance”

ED CRESS – FRAUDULENT FOUNTAIN EXPENSE

Copy of invoice from Ed Cress to Nocito for work done at “Villa Noci”

Nocito PR

4/2/2009

PAY DATE	WORK DONE		NAME	\$	HOURS	AMOUNT	TOTALS
4/2/2009	Fountains	1	Kevin	40	8	320.00	
4/2/2009	Trim	19	Mike D.	40	24	960.00	
4/2/2009	Crown Mold/Columns	19	Brent	40	24	960.00	
							2,240.00
						2240.00	2,240.00



FOUNTAIN PAYMENT

JONOLLEY PROPERTIES, INC.		Check Date: Apr 13, 2009	1538
Ed Cress		Check Number: 1538	
Invoice		Check Amount: \$2,690.00	
4-2		Amount Paid	
3-26		2,240.00	
.	Locher	320.00	
.		130.00	
.			

FOUNTAIN PAYMENT

Bank Statement of Jonolley Properties

Business Partners I
Account Statement

1-800-862-6200

2 OF 2

Call Citizens' PhoneBank anytime for account information,
current rates and answers to your questions.

Beginning April 01, 2009
through April 30, 2009

Commercial Checking

S U M M A R Y

Balance Calculation

Previous Balance	1,539,206.25	
Checks	79,521.20	-
Debits	.00	-
Deposits & Credits	.00	+
Current Balance	1,459,685.05	=

JONOLLEY PROPERTIES INC
Business Partners Checking I
610124-624-1

Previous Balance

1,539,206.25

T R A N S A C T I O N D E T A I L S

Checks * There is a break in check sequence

Check #	Amount	Date	Item No.	Check #	Amount	Date	Item No.
1528	4,620.08	04/03	041539390	1537	831.12	04/22	054754887
1529	1,042.71	04/07	052017405	1538	2,690.00	04/20	042623645
1530	10,500.00	04/09	042693145	1539	132.68	04/15	041183255
1531	1,310.00	04/13	041412634	1540	173.37	04/16	052623488
1532	14,160.88	04/14	041849553	1541	379.85	04/17	042270993
1533	2,301.00	04/15	041123588	1542	4,750.00	04/23	041832353
1535*	16,854.00	04/16	054705924	1549*	4,112.50	04/29	041215288
1536	15,663.01	04/17	042287408				

Total Checks

79,521.20

Current Balance

1,459,685.05

JONOLLEY PROPERTIES' GENERAL LEDGER

Illegally Classified as "Consulting"

3/27/15 at 12:03:16.41

Page: 7

Jonolley Properties General Ledger

For the Period From Sep 1, 2008 to Aug 31, 2009

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Descri	Date	Referen	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	12/8/0	1501	CD	Dan's Painting - 764	3,319.00		
	12/8/0	1502	CD	Ed Cress - 11-26	4,310.00		
	12/8/0	1502	CD	Ed Cress - 11-20	5,960.00		
	3/3/09	1516	CD	M & W Interiors - Invoice 4184-127	5,460.00		
	3/9/09	1519	CD	Scheller Plumbing - 2-16	1,520.17		
	3/9/09	1520	CD	HR Leuenberger Inc. - 09-15	18,676.00		
	3/11/0	1521	CD	M & W Interiors - 4184-127	7,140.00		
	3/11/0	1522	CD	Nicole Chenet	1,600.00		
	3/16/0	1524	CD	M & W Interiors - 4184-128	5,040.00		
	3/16/0	1525	CD	Astorino	13,000.00		
	3/23/0	1526	CD	Rocks N Stuff - VIN-1009	9,996.05		
	3/23/0	1526	CD	Rocks N Stuff - VIN-0909	1,785.50		
	4/6/09	1530	CD	M&W Interiors - 4184-131	4,200.00		
	4/6/09	1530	CD	M&W Interiors - 4184-130	6,300.00		
	4/8/09	1531	CD	Archetype Design Studio - NOJ06	500.00		
	4/8/09	1531	CD	Archetype Design Studio - 10172-NOJ	810.00		
	4/9/09	1532	CD	Hillmon Appliance Distributors	14,160.88		
	4/10/0	1533	CD	Kitchen and Bath Concepts - 1252	2,301.00		
	4/13/0	1535	CD	Locher Contracting - 2055	16,854.00		
	4/13/0	1536	CD	Don's Cement Finishing - 153	15,663.01		
	4/13/0	1537	CD	L & E Concrete Plumbing - 23892	831.12		
	4/13/0	1538	CD	Ed Cress - 4-2	2,240.00		
	4/13/0	1538	CD	Ed Cress - Locher	130.00		
	4/13/0	1538	CD	Ed Cress - 3-26	320.00		

ILLEGALLY EXPENSED

From the 2009 Jonolley Properties, Inc. Form 1120 Tax Return

Jonolley Properties, Inc. 25-1724409 1

Form 1120, Page 1, Line 26
Other Deductions Statement

Insurance	17,000.
Legal and professional	116,144.
Miscellaneous	1,000.
Office expense	1,568.
Outside services	3,550,350.
Travel	62,460.
Total	<u>3,748,522.</u>

Schedule O, Consent Plan and Apportionment Schedule for a Controlled Group

Part II, Taxable Income Apportionment

(a) Group member's name	Taxable Income Amount Allocated to Each Bracket				
	(c)	(d)	(e)	(f)	(g)

JONOLLEY 2008 TAX RETURN

1731031810612 9

Form **1120** U.S. Corporation Income Tax Return **0908**
 Department of the Treasury Internal Revenue Service For calendar year 2008 or tax year beginning Sep 1, 2008, ending Aug 31, 2009 OMB No. 1545-0123
2008
 See separate instructions.

A Check if:		Name		B Employer identification number	
1 a Consolidated return (attach Form 851) <input type="checkbox"/>	Use IRS label. Otherwise, print or type.	Jonolley Properties, Inc.		25-1724409	
b Life/nonlife consolidated return <input type="checkbox"/>		Number, street, and room or suite number. If a P.O. box, see instructions.		C Date incorporated	
2 Personal holding co (attach Sch PH) <input type="checkbox"/>		300 Arcadia Court 9370 McKnight Road		12/31/1993	
3 Personal service corp (see instr) <input type="checkbox"/>		City or town state ZIP code		D Total assets (see instructions)	
4 Schedule M-3 attached <input type="checkbox"/>	Pittsburgh PA 15237		\$ 3,475.		
E Check if:		(1) Initial return	(2) Final return	(3) Name change	(4) Address change

1 a Gross receipts or sales	3,865,000.	b Less returns & allowances		c Balance	3,865,000.
2 Cost of goods sold (Schedule A, line 8)					
3 Gross profit. Subtract line 2 from line 1c					3,865,000.
Dividends (Schedule C, line 19)					
Interest					
Gross royalties					
Gross royalties					
Capital gain income (attach Schedule D (Form 1041))					
Net capital gain (loss) (attach Form 4797, Part II, line 17, and Form 4797, Part III, line 17)					
10 Other income (see instructions — attach schedule)					
11 Total income. Add lines 3 through 10					3,865,000.
12 Compensation of officers (Schedule E, line 4)					
13 Salaries and wages (less employment credits)					
14 Repairs and maintenance					3,293.
15 Bad debts					
16 Rents					49,200.
17 Taxes and licenses					
18 Interest					51,063.
19 Charitable contributions					
20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					
21 Depletion					
22 Advertising					13,700.
23 Pension, profit-sharing, etc. plans					
24 Employee benefit programs					
25 Domestic production activities deduction (attach Form 8903)					
26 Other deductions (attach schedule). See Other Deductions Statement					3,748,522.
27 Total deductions. Add lines 12 through 26					3,865,778.
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					-778.
29 Less: a Net operating loss deduction (see instructions)		29 a			
b Special deductions (Schedule C, line 20)		29 b			
29 c					
30 Taxable income. Subtract line 29c from line 28 (see instructions)					-778.
31 Total tax (Schedule J, line 10)					
32 a 2007 overpayment credited to 2008		32 a			

False Tax Return

Summary Exhibit

1/3/2006 - 10/1/2008

Payments to Ed Cress - 137 Beech Ridge Construction Management

\$391,000.00

Peachtree Company					
Company Paid From	Expense Account	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Consulting Expense	1/3/2006	4686	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	2/3/2006	6510	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	3/3/2006	6568	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	4/3/2006	6646	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	5/3/2006	6693	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	6/3/2006	6758	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	7/3/2006	6807	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	8/3/2006	6873	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	9/3/2006	6926	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	10/2/2006	6986	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	11/2/2006	7052	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	12/2/2006	7098	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	1/2/2007	7225	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	2/2/2007	7301	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	3/2/2007	7373	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	4/2/2007	7447	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	5/2/2007	7511	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	6/2/2007	7594	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	7/2/2007	7669	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	8/2/2007	7748	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	9/2/2007	7814	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	10/2/2007	7880	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	11/1/2007	7965	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	12/1/2007	8037	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	1/1/2008	8145	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	2/1/2008	8240	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	3/1/2008	8326	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	4/1/2008	8403	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	5/1/2008	8482	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	6/1/2008	8538	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	7/1/2008	8608	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	8/1/2008	8691	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	9/1/2008	8786	Ed Cress Bullder LLC	\$11,500.00
Nocito Enterprises	Consulting Expense	10/1/2008	8867	Ed Cress Bullder LLC	\$11,500.00
					\$391,000.00

Summary Exhibit

1/6/2006 - 12/7/2012
 Payments to E d Cress - Reimbursements
\$496,941.70

Company Paid From	Expense Account Classification	Check/Reference Number	Resealtee Transaction Description	Amount
Northland Properties	Vilavici - Repairs Maintenance	1/6/2006	Et Cress - LOWE'S REIMBURSEMENT	\$1,500
Northland Properties	Vilavici - Subcontract Labor	1/6/2006	Et Cress	\$211.13
Northland Properties	Vilavici - Subcontract Labor	1/6/2006	Et Cress	\$35.84
Northland Properties	Vilavici - Subcontract Labor	1/6/2006	Et Cress	\$81.61
Northland Properties	Vilavici - Repairs Maintenance	1/22/2006	Et Cress - CRAWBERRY SUPPLY	\$375.00
Northland Properties	Vilavici - Repairs Maintenance	1/31/2006	Et Cress - KUNIN	\$16.73
Northland Properties	Vilavici - Repairs Maintenance	1/31/2006	Et Cress - LOWE	\$4,153.24
Northland Properties	Vilavici - Parking	3/1/2006	Et Cress - 01-2006	\$369.84
Northland Properties	Vilavici - Hospitalization	3/1/2006	Et Cress - LOWE'S	\$2,256.10
Northland Properties	Vilavici - Repairs Maintenance	3/1/2006	Et Cress - WCF W/RE HARDWARE	\$63.56
Northland Properties	Vilavici - Repairs Maintenance	3/1/2006	Et Cress - LOWE'S	\$132.79
Northland Properties	Vilavici - Parking	3/1/2006	Et Cress - 3-2006	\$4,152.98
Northland Properties	Vilavici - Hospitalization	3/1/2006	Et Cress - 3-2006	\$2,264.26
Northland Properties	Vilavici - Repairs Maintenance	3/8/2006	Et Cress - LOWE'S	\$130.24
Northland Properties	Vilavici - Repairs Maintenance	3/8/2006	Et Cress - LOWE'S	\$24.51
Northland Properties	Vilavici - Repairs Maintenance	3/16/2006	Et Cress - LOWE'S	\$24.63
Northland Properties	Vilavici - Repairs Maintenance	3/27/2006	Et Cress - LOWE'S	\$25.86
Northland Properties	Vilavici - Miscellaneous	3/28/2006	Et Cress - LOWE'S	\$24.61
Northland Properties	Vilavici - Miscellaneous	3/28/2006	Et Cress	\$107.77
Northland Properties	Vilavici - Miscellaneous	3/29/2006	Et Cress	\$263.20
Northland Properties	Vilavici - Repairs Maintenance	4/7/2006	Et Cress - LOWE'S	\$7.38
Northland Properties	Vilavici - Repairs Maintenance	4/7/2006	Et Cress - LOWE'S	\$173.51
Northland Properties	Vilavici - Repairs Maintenance	4/7/2006	Et Cress - CHIRBEGGS	\$610.15
Northland Properties	Vilavici - Repairs Maintenance	4/21/2006	Et Cress	\$3.00
Northland Properties	Vilavici - Subcontract Labor	4/21/2006	Et Cress	\$121.52
Northland Properties	Vilavici - Repairs Maintenance	4/21/2006	Et Cress - Lowe	\$26.05
Northland Properties	Vilavici - Parking	5/3/2006	Et Cress - APRIL 2006	\$120.61
Northland Properties	Vilavici - Hospitalization	5/3/2006	Et Cress - APRIL 2006	\$1,358.07
Northland Properties	Vilavici - Repairs Maintenance	5/12/2006	Et Cress	\$18.26
Northland Properties	Vilavici - Repairs Maintenance	5/12/2006	Et Cress	\$29.81
Northland Properties	Vilavici - Parking	5/8/2006	Et Cress - 10th MATCH	\$25,327.21
Northland Properties	Vilavici - Hospitalization	5/8/2006	Et Cress - March Hospitalization	\$2,488.24
Northland Properties	Vilavici - Repairs Maintenance	5/31/2006	Et Cress - Lowe	\$10.59
Northland Properties	Vilavici - Repairs Maintenance	5/31/2006	Et Cress - Lowe	\$117.73
Northland Properties	Vilavici - Repairs Maintenance	5/31/2006	Et Cress - Chirpigg	\$200.66
Northland Properties	Vilavici - Repairs Maintenance	5/31/2006	Et Cress - Throver	\$1,602.15
Northland Properties	Vilavici - Parking	5/31/2006	Et Cress - 10th MAY	\$1,566.68
Northland Properties	Vilavici - Repairs Maintenance	5/31/2006	Et Cress - Throver	\$873.97
Northland Properties	Vilavici - Hospitalization	5/31/2006	Et Cress - MAY WCFP	\$2,303.21
Northland Properties	Vilavici - Repairs Maintenance	6/29/2006	Et Cress - LOWE'S	\$2,020.63
Northland Properties	Vilavici - Subcontract Labor	7/1/2006	Et Cress	\$13.26
Northland Properties	Vilavici - Subcontract Labor	7/1/2006	Et Cress	\$5.7
Northland Properties	Vilavici - Subcontract Labor	7/1/2006	Et Cress	\$34.56
Northland Properties	Vilavici - Subcontract Labor	7/1/2006	Et Cress - CHIRBEGGS	\$75.25
Northland Properties	Vilavici - Repairs Maintenance	7/1/2006	Et Cress - LOWE'S	\$131.23
Northland Properties	Vilavici - Parking	7/1/2006	Et Cress - JUNE 10th	\$82.18
Northland Properties	Vilavici - Hospitalization	7/1/2006	Et Cress - JUNE 2006 HOSPITALIZATION	\$3,000.00
Northland Properties	Vilavici - Repairs Maintenance	7/31/2006	Et Cress - lowes	\$33.92
Northland Properties	Vilavici - Subcontract Labor	8/24/2006	Et Cress	\$30.26
Northland Properties	Vilavici - Repairs Maintenance	8/24/2006	Et Cress - REIMBURSEMENT - LOWE'S	\$25.25
Northland Properties	Vilavici - Subcontract Labor	8/24/2006	Et Cress	\$26.25
Northland Properties	Vilavici - Subcontract Labor	8/24/2006	Et Cress - WEA	\$1,163.00
Northland Properties	Vilavici - Subcontract Labor	8/24/2006	Et Cress - THROWER	\$3,621.91
Northland Properties	Vilavici - Parking	8/29/2006	Et Cress - JULY 2006	\$467.32
Northland Properties	Vilavici - Hospitalization	8/29/2006	Et Cress - AUGUST 10th	\$769.07
Northland Properties	Vilavici - Hospitalization	8/29/2006	Et Cress - JULY 2006	\$2,265.09
Northland Properties	Vilavici - Hospitalization	8/29/2006	Et Cress - AUGUST	\$2,803.43
Northland Properties	Vilavici - Repairs Maintenance	9/6/2006	Et Cress - LOWE'S	\$15.66
Northland Properties	Vilavici - Repairs Maintenance	9/6/2006	Et Cress	\$28.20
Northland Properties	Vilavici - Repairs Maintenance	9/6/2006	Et Cress	\$37.00
Northland Properties	Vilavici - Repairs Maintenance	8/6/2006	Et Cress - BERT	\$127.25
Northland Properties	Vilavici - Repairs Maintenance	8/22/2006	Et Cress - LOWE'S	\$2,616.61
Northland Properties	Vilavici - Repairs Maintenance	8/22/2006	Et Cress - ROCHLER	\$1,047.00
Northland Properties	Vilavici - Subcontract Labor	8/22/2006	Et Cress	\$25.66
Northland Properties	Vilavici - Subcontract Labor	8/22/2006	Et Cress - LOWE'S	\$51.14
Northland Properties	Vilavici - Repairs Maintenance	8/22/2006	Et Cress - ACCESORY FORUM	\$1,133.15
Northland Properties	Vilavici - Subcontract Labor	10/2/2006	Et Cress	\$282.60
Northland Properties	Vilavici - Repairs Maintenance	10/2/2006	Et Cress - Lowe	\$62.13
Northland Properties	Vilavici - Repairs Maintenance	10/16/2006	Et Cress - Lowe	\$0.68
Northland Properties	Vilavici - Repairs Maintenance	10/31/2006	Et Cress - lowes	\$31.64
Northland Properties	Vilavici - Parking	10/31/2006	Et Cress - 10-2006 10th	\$21.63
Northland Properties	Vilavici - Hospitalization	10/31/2006	Et Cress - 10-2006 HOSP	\$2,862.24
Northland Properties	Vilavici - Subcontract Labor	11/8/2006	Et Cress - LOWE'S	\$130.70
Northland Properties	Vilavici - Parking	11/8/2006	Et Cress - 9-2006	\$21.26
Northland Properties	Vilavici - Hospitalization	11/8/2006	Et Cress - 9-2006	\$690.03
Northland Properties	Vilavici - Parking	12/27/2006	Et Cress - December	\$138.43
Northland Properties	Vilavici - Parking	12/27/2006	Et Cress - Knowler	\$182.50
Northland Properties	Vilavici - Hospitalization	12/27/2006	Et Cress - Dickbar	\$1,173.71
Northland Properties	Vilavici - Hospitalization	12/27/2006	Et Cress - Knowler	\$1,663.16
Northland Properties	Vilavici - Repairs Maintenance	12/26/2006	Et Cress - Hampton Hardware	\$28.30
Northland Properties	Vilavici - Repairs Maintenance	12/26/2006	Et Cress - Reimbursement Beer Supply Ch	\$252.16

Northland Properties	Vilavici - Subcontract Labor	3/7/2007	Et Cress - lowes	\$3.08
Northland Properties	Vilavici - Subcontract Labor	3/7/2007	Et Cress	\$2,732.20
Northland Properties	Vilavici - Landscape	3/15/2007	Et Cress - Lowe	\$16.03
Northland Properties	Vilavici - Repairs Maintenance	7/13/2007	Et Cress	\$160.00
Northland Properties	Vilavici - Subcontract Labor	8/29/2007	Et Cress - DUMP TRUCK	\$20.00
Northland Properties	Vilavici - Subcontract Labor	8/29/2007	Et Cress - MCR CRANE	\$91.56
Northland Properties	Vilavici - Subcontract Labor	8/29/2007	Et Cress - WILLIAM LONG	\$6,210.00
Northland Properties	Vilavici - Landscape	9/26/2007	Et Cress - Regal and Joseph Builders	\$774.00
Northland Properties	Vilavici - Landscape	10/10/2007	Et Cress - Regal and Joseph Builders	\$1,333.33
Northland Properties	Vilavici - Landscape	10/24/2007	Et Cress - Hampton Hardware	\$6.35
Northland Properties	Vilavici - Landscape	10/24/2007	Et Cress - Regal	\$201.00
Northland Properties	Vilavici - Landscape	11/15/2007	Et Cress - Regal	\$774.00
Northland Properties	Vilavici - Landscape	11/16/2007	Et Cress - Regal	\$258.00
Northland Properties	Vilavici - Landscape	11/20/2007	Et Cress - Regal and Joseph	\$1,200.00
Northland Properties	Vilavici - Landscape	11/20/2007	Et Cress - Edgeworth Water Tap Fw	\$3,710.01
Northland Properties	Vilavici - Landscape	12/17/2007	Et Cress - Lowe	\$78.8
Northland Properties	Vilavici - Landscape	12/17/2007	Et Cress - Garland	\$708.50
Northland Properties	Vilavici - Landscape	12/17/2007	Et Cress - Regal and Joseph	\$2,760.00
Northland Properties	Vilavici - Landscape	12/31/2007	Et Cress - LOWE'S	\$1,867.25
Northland Properties	Vilavici - Landscape	12/31/2007	Et Cress - HAMPTON CONCRETE	\$43.26
Northland Properties	Vilavici - Landscape	12/31/2007	Et Cress - CRAWBERRY SUPPLY	\$436.61
Northland Properties	Vilavici - Landscape	1/23/2008	Et Cress - Lowe	\$15.80
Northland Properties	Vilavici - Landscape	1/23/2008	Et Cress - Lowe	\$127.15
Northland Properties	Vilavici - Landscape	1/23/2008	Et Cress - Van English	\$171.00
Northland Properties	Vilavici - Landscape	1/23/2008	Et Cress - 1-1T	\$662.50
Northland Properties	Vilavici - Landscape	1/23/2008	Et Cress - Regal	\$1,462.00
Northland Properties	Vilavici - Landscape	2/7/2008	Et Cress - Regal	\$172.00
Northland Properties	Vilavici - Landscape	3/7/2008	Et Cress - Regal	\$314.00
Northland Properties	Vilavici - Landscape	3/7/2008	Et Cress - Long	\$2,432.00
Northland Properties	Vilavici - Landscape	3/11/2008	Et Cress	\$200.00
Northland Properties	Vilavici - Landscape	4/17/2008	Et Cress - Regal	\$172.00
Northland Properties	Vilavici - Landscape	4/17/2008	Et Cress	\$622.00
Northland Properties	Vilavici - Landscape	4/17/2008	Et Cress - 3-2T	\$2,045.00
Northland Properties	Vilavici - Landscape	4/17/2008	Et Cress - 3-20	\$1,733.00
Northland Properties	Vilavici - Landscape	4/20/2008	Et Cress - BO GEL AND JOSEPH	\$34.00
Northland Properties	Vilavici - Landscape	5/18/2008	Et Cress - LOWE'S	\$70.75
Northland Properties	Vilavici - Landscape	5/19/2008	Et Cress	\$120.00
Northland Properties	Vilavici - Landscape	5/19/2008	Et Cress	\$145.00
Northland Properties	Vilavici - Landscape	5/19/2008	Et Cress - BO GEL	\$2,236.00
Northland Properties	Vilavici - Landscape	5/19/2008	Et Cress	\$172.28
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - CARDELO	\$14.33
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - LOWE	\$25.8
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - LOWE	\$30.70
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - LOWE	\$192.61
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - 5-5	\$2,500.00
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - 5-30	\$2,190.00
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - 5-2	\$1,490.00
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - 5-29	\$2,220.00
Northland Properties	Vilavici - Landscape	5/30/2008	Et Cress - Regal and Joseph	\$2,750.00
Northland Properties	Vilavici - Landscape	6/12/2008	Et Cress - 6-5	\$285.00
Northland Properties	Vilavici - Landscape	6/12/2008	Et Cress - Regal	\$2,190.00
Northland Properties	Vilavici - Landscape	6/12/2008	Et Cress - 6-12	\$1,675.00
Northland Properties	Vilavici - Subcontract Labor	6/23/2008	Et Cress - 6-5	\$7,462.50
Northland Properties	Vilavici - Landscape	6/16/2008	Et Cress - LOWE'S	\$29.64
Northland Properties	Vilavici - Landscape	6/16/2008	Et Cress - 6-5	\$45.00
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - 6-5C	\$43.00
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - Lowe	\$74.80
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - Lowe	\$74.18
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - Lowe	\$74.18
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - Lowe	\$77.28
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - LOWE'S	\$33.00
Northland Properties	Vilavici - Landscape	7/1/2008	Et Cress - Regal	\$2,510.50
Northland Properties	Vilavici - Landscape	7/11/2008	Et Cress - 6-19	\$3,202.50
Northland Properties	Vilavici - Landscape	7/11/2008	Et Cress - 7-0	\$1,432.50
Northland Properties	Vilavici - Landscape	7/11/2008	Et Cress - 7-10	\$5,170.00
Northland Properties	Vilavici - Landscape	7/16/2008	Et Cress - LOWE'S	\$4.36
Northland Properties	Vilavici - Landscape	7/16/2008	Et Cress - WCF W/RE SUPPLY	\$77.28
Northland Properties	Vilavici - Landscape	7/24/2008	Et Cress - LOWE'S	\$101.58
Northland Properties	Vilavici - Landscape	7/24/2008	Et Cress - 7-1T	\$4,705.00
Northland Properties	Vilavici - Landscape	7/24/2008	Et Cress - 7-24	\$5,635.00
Northland Properties	Vilavici - Repairs Maintenance	8/12/2008	Et Cress	\$194.03
Northland Properties	Vilavici - Repairs Maintenance	8/12/2008	Et Cress - LOWE'S	\$38,464
Northland Properties	Vilavici - Repairs Maintenance	8/12/2008	Et Cress	\$4,162
Northland Properties	Vilavici - Subcontract Labor	8/12/2008	Et Cress - 8-7	\$1,200.00
Northland Properties	Vilavici - Subcontract Labor	8/12/2008	Et Cress - 8-26	\$3,060.00
Northland Properties	Vilavici - Subcontract Labor	8/12/2008	Et Cress - 7-0	\$5,750.00
Northland Properties	Vilavici - Subcontract Labor	8/12/2008	Et Cress - 8-7	\$6,120.00
Northland Properties	Vilavici - Repairs Maintenance	8/21/2008	Et Cress	\$1,166.00
Northland Properties	Vilavici - Repairs Maintenance	8/21/2008	Et Cress - lowes	\$26.62
Northland Properties	Vilavici - Subcontract Labor	8/21/2008	Et Cress - 8-14	\$1,120.00
Northland Properties	Vilavici - Subcontract Labor	8/21/2008	Et Cress - 8-14	\$7,865.00
Northland Properties	Vilavici - Subcontract Labor	8/21/2008	Et Cress - 8-14	\$2,030.00
Northland Properties	Vilavici - Subcontract Labor	8/21/2008	Et Cress - 8-28	\$1,970.00
Northland Properties	Vilavici - Subcontract Labor	8/30/2008	Et Cress - OFFICE MAX	\$33.54
Northland Properties	Vilavici - Subcontract Labor	8/30/2008	Et Cress - HOME DEPOT	\$126.83
Northland Properties	Vilavici - Subcontract Labor	8/30/2008	Et Cress - LOADGRUDUMP	\$230.00
Northland Properties	Janitry Properties	9/30/2008	Et Cress - 9-11	\$3,610.00
Northland Properties	Janitry Properties	9/30/2008	Et Cress - 9-15	\$1,175.00
Northland Properties	Janitry Properties	9/30/2008	Et Cress - 9-25	\$1,950.00
Northland Properties	Vilavici - Repairs Maintenance	10/9/2008	Et Cress - LOWE'S	\$20.31
Northland Properties	Janitry Properties	10/9/2008	Et Cress - 9-01	\$5,730.00
Northland Properties	Janitry Properties	10/29/2008	Et Cress Builders LLC - 10-10	\$1,122.50
Northland Properties	Janitry Properties	10/29/2008	Et Cress Builders LLC - 10-11	\$1,600.00
Northland Properties	Janitry Properties	10/29/2008	Et Cress Builders LLC - 10-9	\$9,815.00

Northland Properties	Vilavici - Repairs Maintenance	10/31/2008	Et Cress	\$368.8
Northland Properties	Vilavici - Subcontract Labor	11/30/2008	Et Cress - 10-30	\$5,675.00
Northland Properties	Vilavici - Subcontract Labor	11/30/2008	Et Cress - 10-25	\$6,100.00
Northland Properties	Vilavici - Subcontract Labor	11/19/2008	Et Cress - WARRI	\$100.00
Northland Properties	Vilavici - Subcontract Labor	11/19/2008	Et Cress - LOWE'S	\$1,650.00
Janitry Properties	Consulting	11/21/2008	Et Cress Builders LLC - 11-13	\$6,270.00
Janitry Properties	Consulting	11/21/2008	Et Cress Builders LLC - 11-6	\$8,620.00
Janitry Properties	Consulting	12/6/2008	Et Cress - 11-20	\$1,310.00
Janitry Properties	Consulting	12/6/2008	Et Cress - 11-20	\$5,960.00
Northland Properties	Vilavici - Repairs Maintenance	12/23/2008	Et Cress - Rodier	\$13.81
Northland Properties	Vilavici - Repairs Maintenance	12/23/2008	Et Cress	\$282.16
Northland Properties	Vilavici - Repairs Maintenance	12/23/2008	Et Cress	\$163.03
Northland Properties	Vilavici - Repairs Maintenance	12/23/2008	Et Cress	\$56.25
Northland Properties	Vilavici - Repairs Maintenance	12/23/2008	Et Cress - Lowe	\$1,359.9
Palace Development Company	Consulting	12/28/2008	Et Cress - 12-18	\$3,200.00
Palace Development Company	Consulting	1/5/2009	Et Cress - 10-4	\$700.00
Palace Development Company	Consulting	1/5/2009	Et Cress - 10-24	\$2,120.00
Palace Development Company	Consulting	1/5/2009	Et Cress - 10-11	\$3,210.00
Northland Properties	Vilavici - Subcontract Labor	1/6/2009	Et Cress	\$81.58
Northland Properties	Vilavici - Repairs Maintenance	1/15/2009	Et Cress - Lowe	\$81.42
Palace Development Company	Consulting	2/3		

PARKEDGE EXCAVATING, INC.

- Subcontractor hired by Ed Cress to do excavating work at “Villa Noci”

- From June 2007 – October 2011, they were paid over **\$128,000**

- Checks issued from:
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company

- The majority of these payments were fraudulently classified as:
 - “Consulting”
 - “Development Expense”
 - “Villanoci - Landscape”
 - “Villanoci – Subcontract Labor”

PARKEDGE EXCAVATING INC.
 Randolph R. Schrauder
 10073 Grubbs Road
 WEXFORD, PENNSYLVANIA 15090

INVOICE

4569

Phone 935-3854

DATE 4-15-08	ORDER NO.
SHIP TO NOLITO JOB	

Pd.
5-6-08

TO
 MR. ED CRESS - BUILDER LLC
 2243 KING-RIDGE ROAD
 PITTSBURGH, PA. 15237

SALESPERSON	DATE SHIPPED	SHIPPED VIA	F.O.B. POINT	TERMS	QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
	4-1-08					MOVE CAT HIGHLIFT TO JOB SITE		100.00
	4-2-08					CAT HIGHLIFT - STRIP & MOVE TOPSOIL PILE TO EXTEND PARKING LOT AT GARAGE	8 HRS	760.00
	4-3-08					CAT HIGHLIFT - GRADE SIDE FOR POOL HOUSE & FILL FOR EXTRA PARKING AT GARAGE	8 HRS	760.00
	4-5-08					MOVE BOBCAT EXCAVATOR TO JOB SITE		100.00
	4-7-08					CAT HIGHLIFT - GRADE FOR POOL HOUSE & FILL FOR PARKING LOT	8 HRS	760.00
	4-8-08					CAT HIGHLIFT - DIG FOUNDATION FOR POOL HOUSE & CARRY FILL FOR PARKING LOT	8 HRS	760.00

DUPLICATE

Thank You

* 3240.00

Paid by:
Jonolley Properties
“Consulting”

PARKEDGE EXCAVATING INC.
 - Randolph R. Schrauder
 10073 Grubbs Road
 WEXFORD, PENNSYLVANIA 15090

INVOICE

4625

Phone 935-3854

TO MR. ED CRESS - BURDER - L.L.C.
2243 RIVERIDGE ROAD
PITTSBURGH, PA. 15237

DATE <u>8-28-09</u>	ORDER NO.
SHIP TO <u>MOLITO JOB</u>	

SALESPERSON	DATE SHIPPED	SHIPPED VIA	F.O.B. POINT	TERMS	
QUANTITY	DESCRIPTION			UNIT PRICE	TOTAL
8-6-09	CAT HIGHLIFT - SERVICE ROAD & LOAD TOPSOIL			8 HRS	760.00
8-7-09	CAT HIGHLIFT - CUT & FILL FOR SERVICE ROAD			8 HRS	760.00
8-10-09	CAT HIGHLIFT - CUT & FILL FOR SERVICE ROAD			8 HRS	760.00
8-11-09	CAT HIGHLIFT - SERVICE ROAD			2 HRS	190.00
8-14-09	CAT HIGHLIFT - BASKETBALL COURT & LOAD TOPSOIL			8 HRS	760.00
8-17-09	CAT HIGHLIFT - SERVICE ROAD			8 HRS	760.00
8-18-09	CAT HIGHLIFT - CUT PLAY AREA - FILL SERVICE ROAD			8 HRS	760.00
8-19-09	CAT HIGHLIFT - SPREAD & MOVE TOPSOIL			8 HRS	760.00
8-25-09	CAT HIGHLIFT - GRADING - BASKETBALL COURT			5 HRS	475.00
8-26-09	CAT HIGHLIFT - SUBGRADE INSIDE BASKETBALL COURT			5 HRS	475.00

DUPLICATE

Thank You

\$ 6460.00

Paid by:
Palace Development
Company

“Consulting”

Summary Exhibit

6/7/2007 - 10/3/2011

Payments to Parkedge Excavating - Work done at 137 Beech Ridge

\$128,020.00

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Northland Properties	Villanoci - Subcontract Labor	6/7/2007	15727	Parkledge Excavating Inc. - 4531	\$3,620.00
Northland Properties	Villanoci - Subcontract Labor	7/12/2007	15899	Parkledge Excavating Inc. - 4537	\$5,160.00
Northland Properties	Villanoci - Subcontract Labor	8/29/2007	16139	Parkledge Excavating Inc. - 4540	\$5,205.00
Northland Properties	Villanoci - Subcontract Labor	8/29/2007	16139	Parkledge Excavating Inc. - 4543	\$2,370.00
Northland Properties	Villanoci - Landscape	9/12/2007	16193	Parkledge Excavating Inc. - 4545	\$6,795.00
Northland Properties	Villanoci - Landscape	10/10/2007	16387	Parkledge Excavating Inc. - 4549	\$5,565.00
Northland Properties	Villanoci - Landscape	10/10/2007	16387	Parkledge Excavating Inc. - 4552	\$2,520.00
Northland Properties	Villanoci - Landscape	10/24/2007	16401	Parkledge Excavating Inc. - 4555	\$3,600.00
Northland Properties	Villanoci - Landscape	10/24/2007	16401	Parkledge Excavating Inc. - 4556	\$3,240.00
Northland Properties	Villanoci - Landscape	10/24/2007	16401	Parkledge Excavating Inc. - 4557	\$3,510.00
Northland Properties	Villanoci - Subcontract Labor	12/17/2007	16651	Parkledge Excavating Inc. - 4558	\$3,420.00
Northland Properties	Villanoci - Subcontract Labor	12/17/2007	16651	Parkledge Excavating Inc. - 4559	\$4,140.00
Northland Properties	Villanoci - Landscape	1/23/2008	16827	Parkledge Excavating Inc. - 4560	\$1,440.00
Jonolley Properties	Consulting	5/5/2008	1404	Parkledge Excavating Inc. - 4569	\$3,240.00
Jonolley Properties	Consulting	5/5/2008	1404	Parkledge Excavating Inc. - 4570	\$1,900.00
Jonolley Properties	Consulting	5/20/2008	1414	Parkledge Excavating Inc. - Invoice 4571	\$4,515.00
Northland Properties	Villanoci - Landscape	5/30/2008	17498	Parkledge Excavating Inc. - 4574	\$3,835.00
Northland Properties	Villanoci - Landscape	5/30/2008	17498	Parkledge Excavating Inc. - 4576	\$380.00
Northland Properties	Villanoci - Subcontract Labor	6/4/2008	17525	Parkledge Excavating Inc. - 4572	\$5,080.00
Northland Properties	Villanoci - Subcontract Labor	6/4/2008	17525	Parkledge Excavating Inc. - 4573	\$2,040.00
Northland Properties	Villanoci - Landscape	6/19/2008	17590	Parkledge Excavating Inc. - 4578	\$2,280.00
Northland Properties	Villanoci - Landscape	6/19/2008	17590	Parkledge Excavating Inc. - 4579	\$4,320.00
Northland Properties	Villanoci - Landscape	6/19/2008	17590	Parkledge Excavating Inc. - 4580	\$1,520.00
Northland Properties	Villanoci - Landscape	7/11/2008	17672	Parkledge Excavating Inc. - 4583	\$1,710.00
Northland Properties	Villanoci - Landscape	7/18/2008	17718	Parkledge Excavating Inc. - 4585	\$380.00
Jonolley Properties	Consulting	10/9/2008	1481	Parkledge Excavating Inc. - 4594	\$5,280.00
Northland Properties	Villanoci - Landscape	10/15/2008	18084	Parkledge Excavating Inc. - 4595	\$3,475.00
Palace Development Company	Consulting	11/3/2008	11055	Parkledge Excavating - 4596	\$5,270.00
Palace Development Company	Consulting	11/3/2008	11055	Parkledge Excavating - 4597	\$6,700.00
Jonolley Properties	Consulting	11/21/2008	1496	Parkledge Excavating Inc. - 4599	\$7,030.00
Jonolley Properties	Consulting	7/8/2009	1619	Parkledge Excavating Inc. - 4613	\$3,195.00
Northland Properties	Villanoci - Subcontract Labor	8/10/2009	19398	Parkledge Excavating Inc. - 4619	\$4,520.00
Palace Development Company	Consulting	9/14/2009	11138	Parkledge Excavating - 4625	\$6,460.00
Palace Development Company	Consulting	9/14/2009	11138	Parkledge Excavating - 4626	\$380.00
Jonolley Properties	Consulting	9/24/2009	1689	Parkledge Excavating - 4627	\$3,690.00
Palace Development Company	Development Expense	10/3/2011	1027	Parkledge Excavating Inc. - 2059	\$1,235.00
					\$128,020.00

AQUA POOL, INC.

- Company that installed and maintained the swimming pool at “Villa Noci”
- From May 2008 – December 2012, they were paid over **\$464,000**
- Checks issued from:
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company
- The majority of these payments were fraudulently classified as “Consulting” or “Repairs and Maintenance”



AQUA POOL, INC.
 1438 ELECTRIC AVENUE
 P O BOX L (412)824-6900
 EAST PITTSBURGH PA 15112

Invoice

Customer Number	146048
Invoice No.	16645

Bill To:
 NORTHLAND PROPERTIES
 300 ARCADIA COURT
 9370 McKNIGHT RD
 PITTSBURGH PA 15237

Ship To: VILLA NOCI POOL & SPA
 BEECH RIDGE DR
 BELL ACRES, PA

Date	Salesperson	Order Date	Order No.	Purchase Order No.	Special Instructions
4/16/2008		2/29/2008			C0802
Qty. Ordered	Qty. Shipped	U/M	Description / Stock Number	Unit Price	Amount
			DUE ON COMPLETION OF CONCRETE SHELL 60%		\$237,000.00
Payment/Terms: Due on Receipt				Subtotal	\$237,000.00
				7.000% Tax Freight Charges	
Received By: x _____				Total Amount Due	\$237,000.00

Paid by:
Jonolley Properties

“Consulting”

AQUA POOL, INC.
 1438 ELECTRIC AVENUE
 P O BOX L (412)824-6900
 EAST PITTSBURGH PA 15112

Invoice

Customer Number	148048
Invoice No.	18692

Bill To:
 NORTHLAND PROPERTIES
 300 ARCADIA COURT
 9370 McKNIGHT RD
 PITTSBURGH PA 15237

Ship To: VILLA NOCI POOL & SPA
 BEECH RIDGE DR
 BELL ACRES, PA

Date		Order No.	Special Instructions
3/8/2011	3/8/2011	C0802	C0802
Quantity	Unit Price	Amount	
1.00	1.00		PLANTER & FOUNTAIN WORK SEE ATTACHED DETAIL BREAKDOWN
		\$26,805.00	
Payment/Terms: Due on Receipt		Subtotal	\$26,805.00
		7.000% Tax	
		Freight Charges	
Received By : x _____		Total Amount Due	\$26,805.00

Paid by:
Jonolley Properties

“Consulting”

AQUA POOL, INC.
 1438 ELECTRIC AVENUE
 P.O. BOX L (412)824-6900
 EAST PITTSBURGH PA 15112

Invoice

Customer Number	146048
Invoice No.	18816

Bill To:
 NORTHLAND PROPERTIES
 300 ARCADIA COURT
 9370 McKNIGHT RD
 PITTSBURGH PA 15237

Ship To: VILLA NOCI POOL & SPA
 BEECH RIDGE DR
 BELL ACRES, PA

Date	Salesperson	Order Date	Order No.	Purchase Order No.	Special Instructions
5/31/2011		5/6/2011			J18211 VILLA NOCI POOL OPENI
Qty. Ordered	Qty. Shipped	U/M	Description / Stock Number	Unit Price	Amount
15.00	15.00	GAL	ACID	\$4.00	\$60.00
1.00	1.00	EA	PUMP BAND	\$65.00	\$65.00
4.00	4.00	EA	CHECK VALVES	\$25.00	\$100.00
1.00	1.00	EA	BALL CHECK VALVE	\$35.00	\$35.00
1.00	1.00	EA	IMMERSION WEIR 1/2"	\$55.31	\$55.31
34.00	34.00	HRS	OPEN POOL & SPA; ACID WASH POOL & SPA, PUT EQUIPMENT TOGETHER, START POOL SYSTEM, REPLACED PUMP BAND, FIX LEAKS, INSTALL CHECK VALVES, INSTALLED PROBES, REPLACED SPA HEATER. INSTALLED CHECK VALVE ON BLOWER & STARTED CONTROLLERS.	\$80.00	\$2,720.00
1.00	1.00		NEW SPA HEATER-NO CHARGE WARRANTY ITEM		\$0.00
Payment/Terms: Due on Receipt				Subtotal	\$3,035.31
				7.000% Tax	\$212.47
				Freight Charges	
Received By : x _____				Total Amount Due	\$3,247.78

Paid by:

Jonolley Properties

“Repairs and Maintenance”

Summary Exhibit

5/5/2008 - 12/7/2012

Payments to Aqua Pool

\$469,883.94

Peachtree Company Expense				Check/Reference	Peachtree Transaction	
Company Paid From	Account Classificaiton	Date	Number	Description	Amount	
Jonolley Properties	Consulting	5/5/2008	1403	Aqua Pool Inc. - 60%	\$237,000.00	
Jonolley Properties	Consulting	5/5/2008	1406	Aqua Pool, Inc. - Inspection	\$200.00	
Jonolley Properties	Consulting	7/7/2008	1434	Aqua Pool Inc. - 146048	\$35,000.00	
Jonolley Properties	Consulting	8/12/2008	1447	Aqua Pool Inc. - 146048	\$31,525.00	
Jonolley Properties	Consulting	9/19/2008	1468	Aqua Pool Inc.	\$71,725.00	
Jonolley Properties	Consulting	9/19/2008	1468	Aqua Pool Inc. - 146048	\$15,000.00	
Jonolley Properties	Consulting	6/25/2009	1602	Aqua Pool - 17509	\$1,262.60	
Jonolley Properties	Consulting	6/25/2009	1602	Aqua Pool - 17510	\$85.60	
Jonolley Properties	Consulting	7/8/2009	1616	Aqua Pool, Inc. - 17615	\$107.00	
Palace Development Company	Consulting	9/14/2009	11134	Aqua Pool - 17772	\$39.96	
Palace Development Company	Consulting	9/14/2009	11134	Aqua Pool - Nocito - 17786	\$643.50	
Palace Development Company	Consulting	10/8/2009	11147	Aqua Pool - Invoice 17857	\$245.78	
Northland Properties	Villanoci - Repairs Maintenanc	12/11/2009	19839	Aqua Pool Inc - 146048	\$1,057.16	
Northland Properties	Villanoci - Repairs Maintenanc	6/3/2010	20576	Aqua Pool - 146048-18165	\$332.77	
Northland Properties	Villanoci - Repairs Maintenanc	6/3/2010	20596	Aqua Pool Inc. - 146048-18138	\$3,857.35	
Jonolley Properties	Consulting	7/15/2010	1762	Aqua Pool Inc. - 146048-18296	\$260.97	
Jonolley Properties	Consulting	7/15/2010	1762	Aqua Pool Inc. - 146048-18309	\$539.75	
Palace Development Company	Consulting	9/14/2010	11240	Aqua Pool Inc. - 18448	\$1,808.30	
Palace Development Company	Consulting	9/14/2010	11240	Aqua Pool Inc. - 18449	\$1,316.10	
Palace Development Company	Consulting	11/8/2010	11265	Aqua Pool, Inc. - 146048-18564	\$1,007.94	
Jonolley Properties	Consulting	3/22/2011	1848	Aqua Pool - 18691	\$19,750.00	
Jonolley Properties	Consulting	3/22/2011	1849	Aqua Pool - 18692	\$26,805.00	
Jonolley Properties	Repairs and Maintenance	6/23/2011	1948	Aqua Pool Inc. - 146048-18816	\$3,247.78	
Jonolley Properties	Repairs and Maintenance	7/12/2011	1989	Aqua Pool - 146048	\$609.90	
Jonolley Properties	Repairs and Maintenance	9/8/2011	2125	Aqua Pool - 146048-19088	\$85.83	
Palace Development Company	Development Expense	10/28/2011	1047	Aqua Pool Inc. - 19182	\$5,263.12	
Jonolley Properties	Repairs and Maintenance	12/12/2011	2139	Aqua Pool - 146048	\$1,013.29	
Palace Development Company	Repairs and Maintenance	5/23/2012	1127	Aqua Pool Inc. - 146048	\$1,470.34	
Palace Development Company	Repairs and Maintenance	6/18/2012	1140	Aqua Pools - 146048-19476	\$362.90	
Palace Development Company	Repairs and Maintenance	6/18/2012	1140	Aqua Pools - 146048-19477	\$2,889.00	
Palace Development Company	Repairs and Maintenance	8/8/2012	1164	Aqua Pool Inc. - 19656	\$176.55	
Palace Development Company	Repairs and Maintenance	8/8/2012	1164	Aqua Pool Inc. - 19657	\$904.66	
Northland Properties	Villanoci - Repairs Maintenanc	11/2/2012	1047	Aqua Pool Inc. - 19846	\$3,268.55	
Northland Properties	Villanoci - Repairs Maintenanc	11/2/2012	1047	Aqua Pool Inc. - 19851	\$28.95	
Northland Properties	Villanoci - Repairs Maintenanc	12/7/2012	1132	Aqua Pool Inc. - 146048	\$1,013.29	
					\$469,883.94	

NELMARK ELECTRIC

- Company that did electrical work at “Villa Noci”
- From January 2006 – January 2011, they were paid over **\$478,000**
- Checks issued from:
 - Jonolley Properties
 - Palace Development Company
 - Northland Properties
- These payments were fraudulently classified as:
 - “Villanoci-Building”
 - “Villanoci-Landscape”
 - “Consulting”

NELMARK ELECTRIC INC.

Mark S Cukovich
335 Beacon Road
Renfrew, PA 16053 (724) 586-7357

Since
1977

Electrical Services



August 29, 2008

Invoice # 0067

Ed Cress Builder

(Villanoci) Joseph Nocito Residence

Material to wire gazebo by pool and ground
Lights around pool. Also wire and lights for
Both drive ways.

6/28/08 to 8/29/08 \$ 14,274.39

Labor supplied to wire gazebo and ground
Lights around pool + wire driveway lights

6/28/08 to 8/29/08 \$ 17,800.00

Total for Pool house related electrical work

Invoice # 67 \$ 32,074.39

Thank you, Mark S Cukovich & the late Nelson Duda

Paid by:
Jonolley Properties

“Consulting”

NELMARK ELECTRIC INC.

Mark S Cukovich
335 Beacon Road
Renfrew, PA 16053 (724) 586-7357

Since
1977

Electrical Services



December 23, 2008

Invoice # 0069

Ed Cress Builder

(Villanoci) Joseph Nocito Residence

Material to finish wiring all pool area lights and wire step lights going down to bottom Gazebo. Also material to wire septic system for garage and pipes under pavement for tennis court and basket ball court + lower tree lighting. Purchased and received LED pool step lights and step and sidewalk lights going down hill to bottom Gazebo. To be installed in the spring when the ground is able to be dug for installation of in ground transformers to control lights.

Total for all material and fixtures supplied from	11/1/08 to 12/23/08	\$ 35,766.42
Labor supplied to complete pool area wiring and septic system wiring from	11/1/08 to 12/23/08	\$ 5,180.00
TOTAL due for pool and exterior related wiring.		\$ 40,946.42

Thank you, *Mark S Cukovich* & the late Nelson Duda

Paid by:
Palace Development Company

“Consulting”

NELMARK ELECTRIC INC.

Mark S Cukovich
335 Beacon Road
Renfrew, PA 16053 (724) 586-7357

Since
1977

Electrical Services



September 30, 2009

Invoice # 0072

Ed Cress Builder

(Villanoci) Joseph Nocito Residence

Supplied and installed piping and wire to tennis and basketball courts. Also supplied piping and wiring and fixtures down steps to basketball court. Installed amphitheatre light fixtures. Supplied and installed tennis and basketball court pole lights. Supplied and installed piping and wires to feed tree lights at bottom of property.

Total for all material and fixtures supplied from	8/1/09 to 9/30/09	\$ 28,841.18
Total of labor for all above mentioned items from	8/1/09 to 9/30/09	<u>16,050.00</u>
TOTAL due for this Invoice # 72		\$ 44,891.18

Thank you, *Mark S Cukovich* & the late Nelson Duda

Paid by:
Jonolley Properties

“Consulting”

Summary Exhibit

1/31/2006 - 1/7/2011

Payments to Nelmark Electric - Work done at 137 Beech Ridge

\$478,381.09

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Northland Properties	Villanoci - Building	1/31/2006	13250	Nelmark Electric Inc.	\$3,896.38
Northland Properties	Villanoci - Subcontract Labor	1/31/2006	13250	Nelmark Electric Inc. - 54	\$11,693.00
Northland Properties	Villanoci - Building	3/16/2006	13552	Nelmark Electric Inc.	\$944.42
Northland Properties	Villanoci - Subcontract Labor	3/16/2006	13552	Nelmark Electric Inc. - 55	\$14,616.00
Northland Properties	Villanoci - Building	5/4/2006	13795	Nelmark Electric Inc.	\$2,090.35
Northland Properties	Villanoci - Subcontract Labor	5/4/2006	13795	Nelmark Electric Inc. - 56	\$9,860.00
Northland Properties	Villanoci - Building	7/13/2006	14126	Nelmark Electric Inc.	\$9,817.84
Northland Properties	Villanoci - Subcontract Labor	7/13/2006	14126	Nelmark Electric Inc. - 57	\$26,912.00
Northland Properties	Villanoci - Building	9/8/2006	14464	Nelmark Electric Inc.	\$14,952.72
Northland Properties	Villanoci - Subcontract Labor	9/8/2006	14464	Nelmark Electric Inc. - 58	\$28,232.63
Northland Properties	Villanoci - Building	10/18/2006	14643	Nelmark Electric Inc.	\$5,277.32
Northland Properties	Villanoci - Subcontract Labor	10/18/2006	14643	Nelmark Electric Inc. - 0059	\$16,993.88
Northland Properties	Villanoci - Building	11/8/2006	14779	Nelmark Electric Inc.	\$32,324.74
Northland Properties	Villanoci - Subcontract Labor	11/8/2006	14779	Nelmark Electric Inc. - 0060	\$7,007.00
Northland Properties	Villanoci - Building	12/28/2006	15268	Nelmark Electric Inc.	\$603.54
Northland Properties	Villanoci - Building	12/28/2006	15268	Nelmark Electric Inc.	\$636.73
Northland Properties	Villanoci - Subcontract Labor	12/28/2006	15268	Nelmark Electric Inc.	\$7,980.00
Northland Properties	Villanoci - Subcontract Labor	12/28/2006	15268	Nelmark Electric Inc. - 61	\$4,814.00
Northland Properties	Villanoci - Subcontract Labor	6/7/2007	15731	Nelmark Electric Inc. - 0062	\$32,638.79
Northland Properties	Villanoci - Landscape	8/29/2007	16138	Nelmark Electric Inc.	\$12,583.30
Northland Properties	Villanoci - Landscape	8/29/2007	16138	Nelmark Electric Inc.	\$8,810.00
Northland Properties	Villanoci - Landscape	11/15/2007	16496	Nelmark Electric Inc. - 64	\$11,735.43
Northland Properties	Villanoci - Landscape	4/4/2008	17246	Nelmark Electric Inc.	\$5,577.93
Northland Properties	Villanoci - Landscape	4/4/2008	17246	Nelmark Electric Inc. - 65	\$5,850.00
Northland Properties	Villanoci - Landscape	7/11/2008	17652	Nelmark Electric Inc. - 66	\$18,001.11
Jonolley Properties	Consulting	9/8/2008	1463	Nelmark Electric - 67	\$32,074.39
Palace Development Company	Consulting	11/3/2008	11060	Nelmark Electric - 68	\$19,383.64
Palace Development Company	Consulting	1/5/2009	11078	Nelmark Electric - Invoice 69	\$40,946.42
Jonolley Properties	Consulting	5/22/2009	1575	Nelmark Electric - 70	\$12,584.25
Jonolley Properties	Consulting	8/10/2009	1661	Nelmark Electric Inc. - 71	\$20,578.01
Jonolley Properties	Consulting	10/8/2009	1694	Nelmark Electric Inc. - 72	\$44,891.18
Jonolley Properties	Consulting	1/7/2011	1827	Nelmark Electric - 74	\$14,074.09
					\$478,381.09

ARCHETYPE DESIGN STUDIO

- Company that did design work at “Villa Noci”
- From January 2007 – December 2010, they were paid over **\$84,000**
- Checks issued from:
 - Jonolley Properties
 - Palace Development Company
 - Northland Properties
 - Nocito Enterprises
- These payments were fraudulently classified as:
 - “Villanoci-Building”
 - “Repairs and Maintenance”
 - “Consulting”



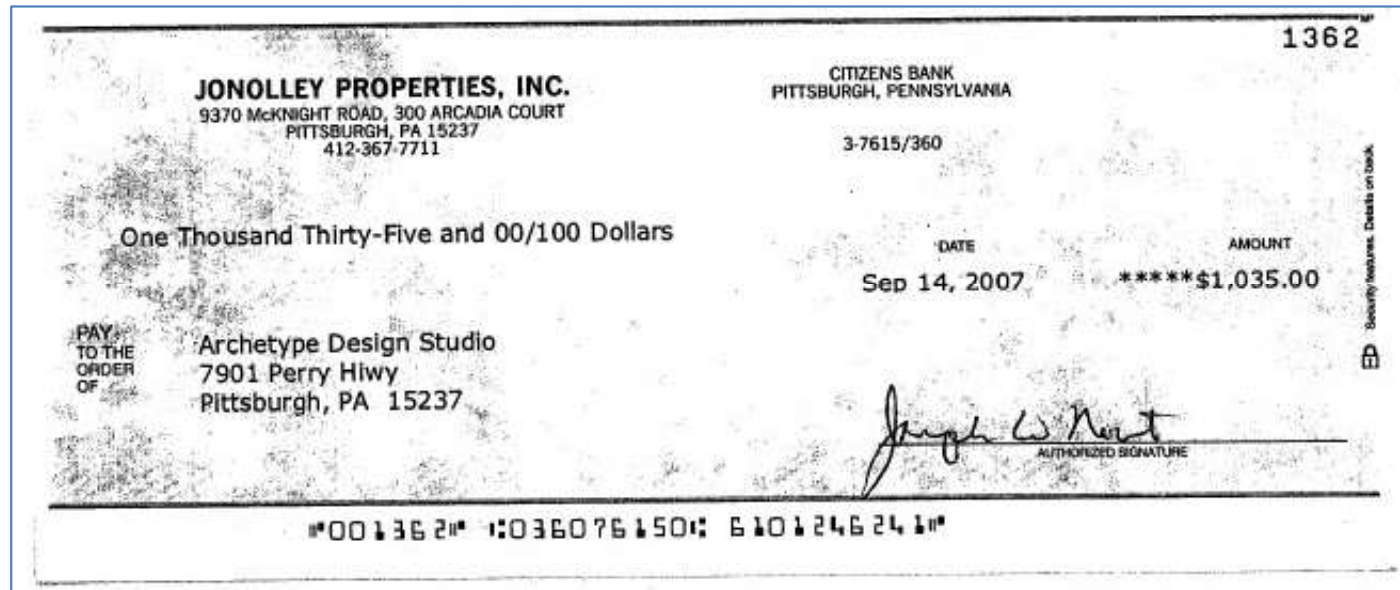
7901 Perry Highway
Pittsburgh, PA 15237

Bill To
Joe Nocito 300 Arcadia Court 9370 McKnight Road Pittsburgh, PA 15237

Invoice

Date	Invoice #
9/6/2007	73

Description	Amount	
8-3-07: Hung artwork - 5.5 hours at \$90 per hour	495.00	
8-6-07: Hung artwork - 5 hours at \$90 per hour	450.00	
8-16-07: Prepared invoice for Game Room/Billiard Room - .5 hours at \$90 per hour	45.00	
8-20-07: Reviewed invoice from Decsign - .5 hours at \$90 per hour	45.00	
Subtotal \$1,035.00		
Sales Tax (7.0%) \$0.00		
Total \$1,035.00		
Phone #	Fax #	E-mail
412-369-2907	412-369-2903	rsnell@archetypedesign.biz



Paid by:
Jonolley Properties

“Consulting”

ARCHETYPE DESIGN STUDIO

7901 Perry Highway ▪ Pittsburgh, PA 15237
Phone: 412.369.2907 ▪ Fax: 412.369.2903

To: Mr. & Mrs. Joe Nocito
300 Arcadia Court
9370 McKnight Road
Pittsburgh, PA 15237

Site: Mr. & Mrs. Joe Nocito
137 Beech Ridge Dr.
Sewickley, PA 15143

Proposal
NOJ06 / Pool House Furnishings
Proposal No.: 0004
September 1, 2009
Page 1 of 1

Quantity	Description	Unit Price	Extended Price
----------	-------------	------------	----------------

Pool House

2	Supply two (2) outdoor consoles with Lion Head design, finish to be determined. Consoles are hand-molded hollow (for lighter shipping) and glass fiber reinforced. 80"W x 25 1/2"D x 33 1/2"H	2,900.00	5,800.00
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Ref #: 0016

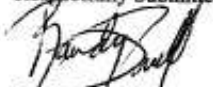
Item Total	5,800.00
Sales Tax	406.00
Grand Total	6,206.00
Requested Deposit	\$3,480.00

Approved _____ Date _____

Pricing does not include freight, shipping, and delivery charges, which will be invoiced at conclusion of project.

All items are nonreturnable unless otherwise noted.

Respectfully Submitted,


Randy L. Snell
Archetype Design Studio, LLC

Palace Development Company Inc
300 Arcadia Ct
9370 McKnight Road
Pittsburgh, PA 15237

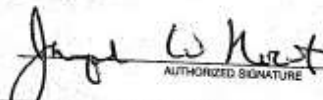
PNC BANK, N.A.
PITTSBURGH, PA 001
8-9-430

11128

Three Thousand Four Hundred Eighty and 00/100 Dollars

DATE: Sep 8, 2009 AMOUNT: *****\$3,480.00

PAY TO THE ORDER OF: Archetype Design Studio
7901 Perry Highway
Pittsburgh, PA 15237


AUTHORIZED SIGNATURE

⑈0⑆⑆⑆28⑈ ⑆043000096⑆ ⑆010012632⑈

Paid by:
Palace Development Company

“Consulting”



176 Rochester Road
Pittsburgh, PA 15229

PAID
05/23/2007

Invoice

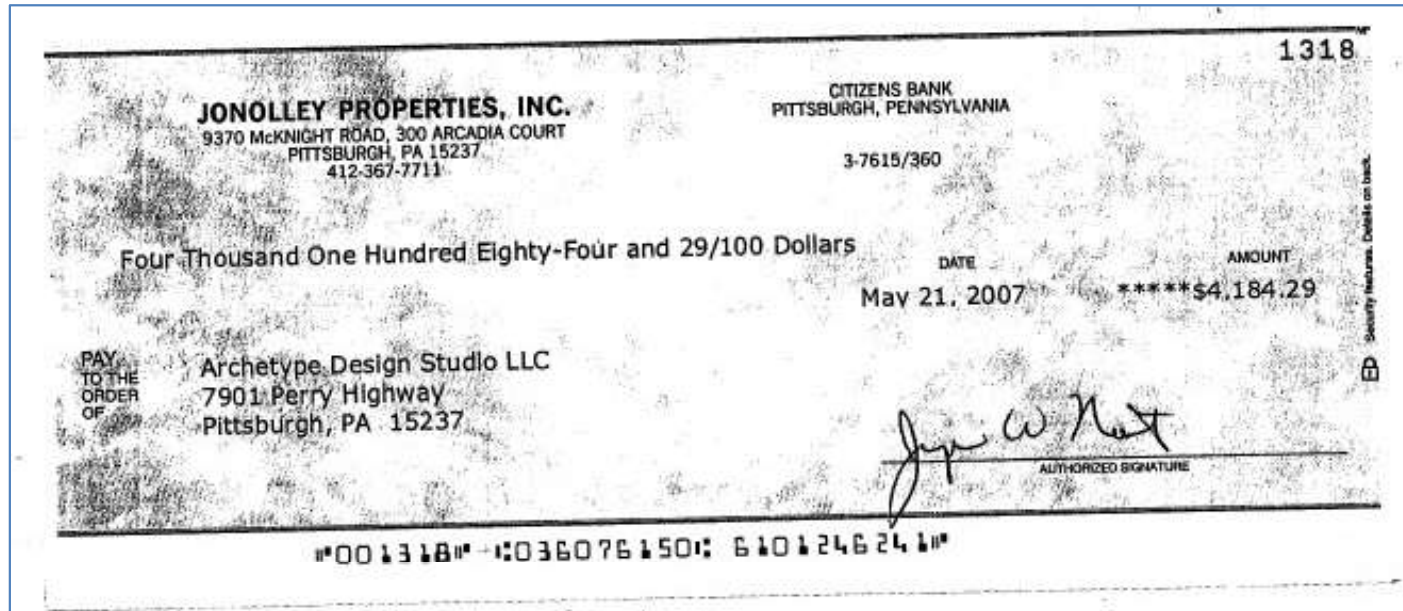
Date	Invoice #
5/23/2007	30

Bill To Northland Properties 300 Arcadia Court 9370 McKnight Road Pittsburgh, PA 15237
--

Description	Amount
Deposit to fabricate and install valances for game room and billiard room	4,184.29

Subtotal	\$4,184.29
Sales Tax (7.0%)	\$0.00
Payments/Credits	\$-4,184.29
Balance Due	\$0.00

Phone # 412-301-8007 Fax # 412-301-8003 E-mail jtrzcinski@kbcpittsburgh.com



Paid by:
Jonolley Properties

“Consulting”



7901 Perry Highway
Pittsburgh, PA 15237

Invoice

Date	Invoice #
12/5/2007	137

Bill To
Joe Nocito
300 Arcadia Court
9370 McKnight Road
Pittsburgh, PA 15237

NE
Consulting OK

\$500.00

	Amount
10-30-07: Selected finia	90.00
11-8-07: Gothic chair re	45.00
11-9-07: Fabric research	45.00
11-12-07: Research reli	135.00
11-13-07: Selected fabr	90.00
11-27-07: Chapel fabric	90.00
Subtotal \$495.00	
Sales Tax (7.0%) \$0.00	
Payments / Credits \$0.00	
Balance Due \$495.00	

Phone # 412-369-2907 Fax # 412-369-2903 E-mail rsnell@archetypedesign.biz



Paid by:
Nocito Enterprises

“Consulting”



7901 Perry Highway
Pittsburgh, PA 15237

Invoice

Date	Invoice #
1/29/2007	3

Bill To
 Joe Nocito
 300 Aradia Court
 9370 McKnight Road
 Pittsburgh, PA 15237

NE
Consulting
\$270.00

Description	Unit	Amount
1-10-07 - follow up on family room built ins with Jim Caldwell room table was issue - 1 hour at \$90 per hour	1	90.00
1-24-07 - Ballroom table and project room server research, set up - 1.5 hours at \$90 per hour	1.5	135.00
1-25-07 - E-mail photos to client - .5 hours at \$90 per hour	.5	45.00
Subtotal		\$270.00
Sales Tax (0.0%)		\$0.00
Total		\$270.00

Phone # 412-369-2907
 Fax # 412-369-2903
 E-mail: russell@archetypedesign.biz



Paid by:
Nocito Enterprises
“Consulting”

Summary Exhibit

1/31/2007 - 12/8/2010

Payments to Archetype Design Studio - Work done at 137 Beech Ridge

\$84,237.46

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Consulting Expense	1/31/2007	7295	Archetype Design Studio	\$270.00
Nocito Enterprises	Consulting Expense	5/21/2007	7565	Archetype - 24	\$1,350.00
Jonolley Properties	Consulting	5/21/2007	1318	Archetype Design Studio LLC	\$4,184.29
Jonolley Properties	Consulting	5/24/2007	1320	Archetype Design Studio LLC - NOJ02	\$900.00
Nocito Enterprises	Consulting Expense	6/13/2007	7617	Archetype Design Studio - 36	\$1,215.00
Nocito Enterprises	Consulting Expense	7/19/2007	7717	Archetype Design Studio - 1000/NOJ02	\$100.00
Nocito Enterprises	Consulting Expense	7/19/2007	7718	Archetype Design Studio - 41	\$135.00
Jonolley Properties	Consulting	8/21/2007	1352	Archetype - 51	\$600.00
Jonolley Properties	Consulting	9/10/2007	1361	Archetype - 10002/NOJ	\$3,400.00
Jonolley Properties	Consulting	9/14/2007	1362	Archetype Design Studio - 73	\$1,035.00
Nocito Enterprises	Consulting Expense	12/21/2007	8121	Archetype Design Studio - 137	\$495.00
Jonolley Properties	Consulting	1/9/2008	1385	Archetype Design Studio LLC - 0017/NOJ02	\$511.67
Jonolley Properties	Consulting	4/30/2008	1401	Archetype Design Studio LLC - Proposal No 001	\$8,879.40
Jonolley Properties	Consulting	5/13/2008	1409	Archetype Design Studio - 276	\$1,125.00
Jonolley Properties	Consulting	6/10/2008	1427	Archetype Design Studio - 300	\$1,500.00
Jonolley Properties	Consulting	7/29/2008	1444	Archetype Design Studio - Invoice 325 and Invoice 10062	\$8,300.00
Jonolley Properties	Consulting	8/12/2008	1452	Archetype Design Studio	\$13,150.00
Jonolley Properties	Consulting	8/12/2008	1448	Archetype Design Studio - 372	\$2,055.00
Nocito Enterprises	Consulting Expense	9/25/2008	8851	Archetype Design Studio - 10084	\$108.07
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1594	(\$30.97)
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1595	(\$52.50)
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1596	(\$8,210.54)
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1597	(\$8.79)
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1598	(\$11.81)
Northland Properties	Villanoci - Building	10/20/2008	10-08	Archetype Design - 1599	(\$32.85)
Northland Properties	Villanoci - Building	10/27/2008	18120	Archetype Design Studio - 440	\$232.50
Palace Development Company	Consulting	11/24/2008	11063	Archetype Design Studio - 466	\$157.50
Nocito Enterprises	Consulting Expense	12/12/2008	9059	Archetype Design Studio - 492	\$90.00

Palace Development Company	Consulting	2/23/2009	11099	Archetype Design Studio - 0001	\$3,640.00
Nocito Enterprises	Consulting Expense	3/9/2009	9368	Archetype Design Studio - 10152	\$450.00
Jonolley Properties	Consulting	4/8/2009	1531	Archetype Design Studio - 10172-NOJ03	\$810.00
Jonolley Properties	Consulting	4/8/2009	1531	Archetype Design Studio - NOJ06	\$500.00
Jonolley Properties	Consulting	5/6/2009	1555	Archetype Design Studio	\$873.75
Jonolley Properties	Consulting	5/7/2009	1560	Archetype Design Studio - 10183	\$1,673.41
Jonolley Properties	Consulting	5/18/2009	1563	Archetype Design Studio - 10203-NOJ06	\$275.00
Jonolley Properties	Consulting	6/11/2009	1587	Archetype Design Studio - Proposal No. 0002	\$500.00
Jonolley Properties	Consulting	6/9/2009	1591	Archetype Design Studio - 10212-NOJ03	\$2,000.00
Jonolley Properties	Consulting	7/16/2009	1637	Archetype Design Studio - 10268/NOJ03	\$500.00
Jonolley Properties	Consulting	7/28/2009	1647	Archetype Design Studio - 10274	\$390.80
Jonolley Properties	Consulting	8/11/2009	1663	Archetype Design Studio - 10284-NOJ03	\$1,160.00
Jonolley Properties	Consulting	8/24/2009	1671	Archetype Design Studio - 003	\$7,000.00
Palace Development Company	Consulting	9/8/2009	11128	Archetype Design Studio	\$3,480.00
Palace Development Company	Consulting	9/14/2009	11131	Archetype Design Studio - 10296/NOJ03	\$1,480.00
Palace Development Company	Consulting	10/13/2009	11149	Archetype Design Studio - 10325-NOJ03	\$365.00
Palace Development Company	Consulting	11/6/2009	11174	Archetype Design Studio LLC - 10345-NOJ03	\$205.00
Palace Development Company	Consulting	11/25/2009	11187	Archetype Design Studio LLC - 10352/NOJ06	\$3,782.09
Palace Development Company	Consulting	11/25/2009	11188	Archetype Design Studio LLC - 10317/NOJ07	\$52.14
Jonolley Properties	Consulting	4/14/2010	1740	Archetype Design Studio - Invoice 10417	\$93.75
Jonolley Properties	Consulting	6/7/2010	1749	Archetype Design Studio, LLC - 10443/NOJ03	\$1,025.00
Jonolley Properties	Consulting	6/7/2010	1749	Archetype Design Studio, LLC - 10444/NOJ06	\$6,300.00
Jonolley Properties	Consulting	7/15/2010	1769	Archetype Design Studio - 10454/NOJ03	\$281.25
Jonolley Properties	Consulting	8/10/2010	1800	Archetype Design Studio	\$1,620.00
Jonolley Properties	Repairs and Maintenance	8/19/2010	1808	Archetype Design Studio - 10462	\$280.00
Palace Development Company	Consulting	10/19/2010	11254	Archetype Design Studio - 10492	\$241.80
Palace Development Company	Consulting	11/8/2010	11262	Archetype Design Studio - 10504/NOJ03	\$1,187.50
Palace Development Company	Consulting	11/8/2010	11263	Archetype Design Studio - NOJ08 MISC	\$2,500.00
Palace Development Company	Development Expense	12/8/2010	11285	Archetype Design Studio - 10515	\$125.00
					\$84,237.46

RANIER DEVIDO STONE CO.

- Company that provided limestone for construction of “Villa Noci”
- From May 2006 – September 2010, they were paid over **\$297,000**
- Checks issued from:
 - Jonolley Properties
 - Palace Development Company
 - Northland Properties
- These payments were fraudulently classified as categories such as:
 - “Villanoci-Building”
 - “Development Expense”
 - “Consulting”

invoice

RANIER DEVIDO STONE CO., INC.
 2619 New Butler Road
 New Castle, PA 16101

Invoice Number:
 13890
 Invoice Date:
 Aug 14, 2009
 Page:
 1

Phone: 724-658-8518
 Fax: 724-658-0999

Sold To:
 Ed Cress Builder, LLC
 2243 Kingridge Road
 Pittsburgh, PA 15237

Ship To:

Customer ID Cress	Customer PO Nocito Res.seatwall	Payment Terms Net 30 Days	
Sales Rep ID	Shipping Method Delivered	Ship Date 8/14/09	Due Date 9/13/09

Quantity	Item	Description	Price
		Indiana Limestone Seat Wall Wall Cap Pier Caps Sales	20,914.00

A finance charge of 1 3/4% per month will be added to all past due accounts. This is an annual percentage rate of 21%.

We accept VISA & MASTERCARD.

Subtotal 20,914.00
 Sales Tax 1,254.84
TOTAL 22,168.84

Paid by:
Jonolley Properties
“Consulting”

invoice

RANIER DEVIDO STONE CO., INC.
 2619 New Butler Road
 New Castle, PA 16101
 Phone: 724-658-8518
 Fax: 724-658-0999

Invoice Number: 13643
 Invoice Date: May 18, 2009
 Page: 3

Sold To:
 Ed Cress Builder, LLC
 2243 Kingridge Road
 Pittsburgh, PA 15237

Ship To:

Customer ID Cress	Customer PO Nocito/Pool Area	Payment Terms Net 30 Days	
Sales Rep ID	Shipping Method Customer Pickup	Ship Date	Due Date 6/17/09

Quantity	Item	Description	Price
2.00		17 11/16" x 27" x 2 1/4" Landing	11,122.00
1.00		35 1/8" x 27" x 2 1/4"	
1.00		13 5/8" x 12" x 2 1/4"	

A finance charge of 1 3/4% per month will be added to all past due accounts. This is an annual percentage rate of 21%.

We accept VISA & MASTERCARD.

Subtotal 11,122.00
 Sales Tax 667.32
TOTAL 11,789.32

Paid by:
Jonolley Properties

“Consulting”

invoice

RANIER DEVIDO STONE CO., INC.
 2619 New Butler Road
 New Castle, PA 16101
 Phone: 724-658-8518
 Fax: 724-658-0999

Invoice Number:
 13269
 Invoice Date:
 Oct 24, 2008
 Page:
 1

Sold To:
 Ed Cress Builder, LLC
 2243 Kingridge Road
 Pittsburgh, PA 15237

Ship To:

Customer ID Cress	Customer PO Nocito	Payment Terms Net 30 Days	
Sales Rep ID	Shipping Method Customer Pickup	Ship Date	Due Date 11/23/08

Quantity	Item	Description	Price
64.00		Indiana Limestone	
8.00		Caps	
		Pier Caps (Back Stairs)	
		Sales	9,180.00

A finance charge of 1 3/4% per month will be added to all past due accounts. This is an annual percentage rate of 21%.

We accept VISA & MASTERCARD.

Subtotal 9,180.00
 Sales Tax 550.80
TOTAL 9,730.80

Paid by:
Palace Development Company
“Consulting”

Summary Exhibit

5/31/2006 - 9/1/2010

Payments to Ranier Devido Stone Co. - Work done at 137 Beech Ridge

\$297,110.32

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Northland Properties	Villanoci - Building	5/31/2006	13983	Ranier Devido Stone Co. - 10644	\$976.26
Northland Properties	Villanoci - Building	6/26/2006	14026	Ranier Devido Stone Co. - 10670	\$661.44
Northland Properties	Villanoci - Building	8/24/2006	14381	Ranier Devido Stone Co. - 10950	\$7,268.42
Northland Properties	Villanoci - Building	8/24/2006	14381	Ranier Devido Stone Co. - 10906	\$438.84
Northland Properties	Villanoci - Building	8/24/2006	14381	Ranier Devido Stone Co. - 10915	\$16,175.60
Northland Properties	Villanoci - Building	9/8/2006	14459	Ranier Devido Stone Co. - 11001	\$4,144.60
Northland Properties	Villanoci - Building	9/22/2006	14499	Ranier Devido Stone Co. - 11035	\$763.20
Northland Properties	Villanoci - Building	9/22/2006	14499	Ranier Devido Stone Co. - 11057	\$888.28
Northland Properties	Villanoci - Building	12/8/2006	14877	Ranier Devido Stone Co. - 11322	\$357.22
Northland Properties	Villanoci - Landscape	4/20/2007	15510	Ranier Devido Stone Co. - 11571	\$203.52
Northland Properties	Villanoci - Landscape	6/18/2007	15788	Ranier Devido Stone Co. - 11778	\$43,894.60
Northland Properties	Villanoci - Landscape	7/12/2007	15897	Ranier Devido Stone Co. - 11851	\$4,457.30
Northland Properties	Villanoci - Landscape	9/24/2007	16268	Ranier Devido Stone Co. - 12105	\$1,680.10
Northland Properties	Villanoci - Landscape	9/24/2007	16268	Ranier Devido Stone Co. - 12110	\$26,777.72
Northland Properties	Villanoci - Landscape	10/10/2007	16368	Ranier Devido Stone Co. - 12179	\$14,744.60
Northland Properties	Villanoci - Landscape	10/10/2007	16368	Ranier Devido Stone Co. - 12180	\$7,328.84
Northland Properties	Villanoci - Landscape	10/10/2007	16368	Ranier Devido Stone Co. - 12181	\$12,894.90
Northland Properties	Villanoci - Landscape	5/30/2008	17468	Ranier Devido Stone Co. - 12749	\$585.12
Northland Properties	Villanoci - Landscape	6/5/2008	17534	Ranier Devido Stone Co. - 12755	\$11,681.20
Jonolley Properties	Consulting	8/13/2008	1456	Ranier Devido Stone Co - 12964	\$5,999.60
Palace Development Company	Development Expense	8/25/2008	11026	Ranier Devido Stone Co. - 12960	\$11,139.54
Palace Development Company	Development Expense	8/25/2008	11026	Ranier Devido Stone Co. - 12961	\$16,594.30
Palace Development Company	Development Expense	8/25/2008	11026	Ranier Devido Stone Co. - 12962	\$4,960.80
Palace Development Company	Development Expense	8/25/2008	11026	Ranier Devido Stone Co. - 12963	\$3,317.80
Palace Development Company	Development Expense	8/25/2008	11026	Ranier Devido Stone Co. - 12980	\$63.60
Jonolley Properties	Consulting	9/30/2008	1476	Ranier Devido Stone - 13147	\$19,800.80
Northland Properties	Villanoci - Landscape	10/9/2008	18051	Ranier Devido Stone Co. - 13170	\$231.88
Jonolley Properties	Consulting	10/29/2008	1487	Ranier Devido Stone Co. Inc. - 13182	\$6,868.80
Jonolley Properties	Consulting	10/29/2008	1487	Ranier Devido Stone Co. Inc. - 13183	\$9,478.52
Palace Development Company	Consulting	11/3/2008	11051	Ranier Devido Stone - 13268	\$1,388.60
Palace Development Company	Consulting	11/3/2008	11051	Ranier Devido Stone - 13269	\$9,730.80
Jonolley Properties	Consulting	11/21/2008	1494	Ranier Devido Stone Co. - 13332	\$643.42
Jonolley Properties	Consulting	6/1/2009	1583	Ranier Devido Stone Co. Inc. - 13643	\$11,789.32
Jonolley Properties	Consulting	6/1/2009	1583	Ranier Devido Stone Co. Inc. - 13644	\$583.00
Jonolley Properties	Consulting	8/25/2009	1673	Ranier Devido Stone Co. - 13889	\$6,312.30
Jonolley Properties	Consulting	8/25/2009	1673	Ranier Devido Stone Co. - 13890	\$22,168.84
Palace Development Company	Consulting	10/19/2009	11155	Ranier Devido Stone Co - 14038	\$8,382.48
Jonolley Properties	Repairs and Maintenance	8/19/2010	1810	Ranier Devido Stone Inc. - 14660	\$907.36
Palace Development Company	Repairs and Maintenance	9/1/2010	11224	Ranier Devido - 14688-Noctb	\$826.80
					\$297,110.32

M&W INTERIORS

- Company that did painting, finish work and installed wall coverings at “Villa Noci”
- From January 2006 – November 2010, they were paid over **\$690,000**
- Checks issued from:
 - Jonolley Properties
 - Palace Development Company
- These payments were fraudulently classified as:
 - “Consulting”
 - “Development Expense”

M&W Interiors624 Lutheran Street
Phone: 412-512-5651P.O. Box 16, Greenock, PA 15407
Fax: 412-754-9067Ms. Ann Harris
C/O Mr. Joseph Nocito
300 Arcadia Court
9730 McKnight Road
Pittsburgh, PA 15237

Invoice: 4184-64

Reference: Billing for time and material on painting and faux finishes in areas agreed upon in walk through with Mr. Nocito and designer Randy Snell of Astorino Interior design.

Date	Name	Hours	Cost per hour	Cost
9-Oct	F.J. Blazetic	8	\$ 52.50	\$420
9-Oct	C. Washington	8	\$ 52.50	\$420
9-Oct	B. Machesky	8	\$ 52.50	\$420
9-Oct	Jerry Linear	8	\$ 38.50	\$308
9-Oct			Subtotal	\$1,568
10-Oct	F.J. Blazetic	8	\$ 52.50	\$420
10-Oct	C. Washington	8	\$ 52.50	\$420
10-Oct	B. Machesky	8	\$ 52.50	\$420
10-Oct	Jerry Linear	8	\$ 38.50	\$308
10-Oct			Subtotal	\$1,568
11-Oct	F.J. Blazetic	8	\$ 52.50	\$420
11-Oct	C. Washington	8	\$ 52.50	\$420
11-Oct	B. Machesky	8	\$ 52.50	\$420
11-Oct	K. Machesky	8	\$ 52.50	\$420
11-Oct	Jerry Linear	8	\$ 38.50	\$308
11-Oct			Subtotal	\$1,988
12-Oct	F.J. Blazetic	8	\$ 52.50	\$420
12-Oct	C. Washington	8	\$ 52.50	\$420
12-Oct	B. Machesky	8	\$ 52.50	\$420
12-Oct	K. Machesky	8	\$ 52.50	\$420
12-Oct	Jerry Linear	8	\$ 38.50	\$308
12-Oct			Subtotal	\$1,988
13-Oct	F.J. Blazetic	8	\$ 52.50	\$420
13-Oct	C. Washington	8	\$ 52.50	\$420
13-Oct	B. Machesky	8	\$ 52.50	\$420
13-Oct	K. Machesky	8	\$ 52.50	\$420
13-Oct	Jerry Linear	8	\$ 38.50	\$308
13-Oct			Subtotal	\$1,988
13-Oct			Total	\$9,100

Paid by:**Jonolley Properties****“Consulting”**

M&W Interiors

624 Lutheran Street
Phone: 412-512-5651

P.O. Box 16, Greenock, PA 15407
Fax: 412-754-9067

Ms. Ann Harris
C/O Mr. Joseph Nocito
300 Arcadia Court
9730 McKnight Road
Pittsburgh, PA 15237

Nocito Residence

Invoice: 4184-58

Billing for upholstering Powder room across from Judy's office

\$1,260

Billing for upholstering Powder room 1st floor across from great room

\$1,300

Total cost: \$2,560

Respectfully Submitted,
M&W Interiors

Make payable to:
M&W Interiors
624 Lutheran St.
P.O. Box 16
Greenock, PA 15407

Paid by:

Jonolley Properties

“Consulting”

M&W Interiors

624 Lutheran Street
Phone: 412-512-5651

P.O. Box 16, Greenock, PA 15407
Fax: 412-754-9067

Ms. Ann Harris
C/O Mr. Joseph Nocito
300 Arcadia Court
9730 McKnight Road
Pittsburgh, PA 15237

Invoice: 4184-89

Reference: Billing for time and material on painting and faux finishes in areas agreed upon in walk through with Mr. Nocito and designer Randy Snell, of Astorino Interior Design.

Date	Name	Hours	Cost per Hour	Cost
19-Mar	F. Blazetic	8	\$52.50	\$420
19-Mar	C. Washington	8	\$52.50	\$420
19-Mar			Subtotal	\$840
20-Mar	F. Blazetic	8	\$52.50	\$420
20-Mar	C. Washington	8	\$52.50	\$420
20-Mar			Subtotal	\$840
21-Mar	F. Blazetic	8	\$52.50	\$420
21-Mar	C. Washington	8	\$52.50	\$420
21-Mar	K. Machesky	8	\$52.50	\$420
21-Mar			Subtotal	\$1,260
22-Mar	F. Blazetic	8	\$52.50	\$420
22-Mar	C. Washington	8	\$52.50	\$420
22-Mar	K. Machesky	8	\$52.50	\$420
22-Mar			Subtotal	\$1,260
23-Mar	F. Blazetic	8	\$52.50	\$420
23-Mar	C. Washington	8	\$52.50	\$420
23-Mar	K. Machesky	8	\$52.50	\$420
23-Mar			Subtotal	\$1,260
23-Mar			Total	\$5,460

Total amount of invoice due: \$5,460

M&W Interiors
624 Lutheran St.
P.O. Box 16
Greenock, Pa 15407

Respectfully submitted,

Paid by:

Jonolley Properties

“Consulting”

Summary Exhibit

1/5/2006 - 11/8/2010

Payments to M&W Interiors - Work done at 137 Beech Ridge

\$690,696.42

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonoley Properties	Consulting	1/5/2006	1180	M&W Interiors - 4184-11	\$5,670.00
Jonoley Properties	Consulting	1/23/2006	1184	M&W Interiors - 4184-14	\$5,040.00
Jonoley Properties	Consulting	1/23/2006	1184	M&W Interiors - 4184-15	\$6,300.00
Jonoley Properties	Consulting	1/23/2006	1184	M&W Interiors - 4184-16	\$1,905.00
Jonoley Properties	Consulting	2/2/2006	1186	M&W Interiors - 4184-17	\$5,888.00
Jonoley Properties	Consulting	2/2/2006	1186	M&W Interiors - 4184-18	\$5,460.00
Jonoley Properties	Consulting	2/2/2006	1186	M&W Interiors - 4184-19	\$4,545.00
Jonoley Properties	Consulting	2/8/2006	1187	M&W Interiors - 4184-20	\$6,300.00
Jonoley Properties	Consulting	2/22/2006	1189	M&W Interiors - 4184-21	\$6,300.00
Jonoley Properties	Consulting	2/22/2006	1189	M&W Interiors - 4184-22	\$5,860.00
Jonoley Properties	Consulting	2/22/2006	1189	M&W Interiors - 4184-23	\$3,728.00
Jonoley Properties	Consulting	2/24/2006	1190	M&W Interiors - 4184-7	\$3,780.00
Jonoley Properties	Consulting	2/24/2006	1190	M&W Interiors - 4184-9	\$3,780.00
Jonoley Properties	Consulting	3/7/2006	1196	M&W Interiors - 4184-24	\$5,460.00
Jonoley Properties	Consulting	3/7/2006	1196	M&W Interiors - 4184-25	\$5,544.00
Jonoley Properties	Consulting	3/7/2006	1196	M&W Interiors - 4184-26	\$1,275.00
Jonoley Properties	Consulting	3/20/2006	1201	M&W Interiors - 4184-27	\$8,760.00
Jonoley Properties	Consulting	3/20/2006	1201	M&W Interiors - 4184-28	\$9,800.00
Jonoley Properties	Consulting	4/5/2006	1206	M&W Interiors - 4184-29	\$8,068.00
Jonoley Properties	Consulting	4/5/2006	1206	M&W Interiors - 4184-30	\$4,928.00
Jonoley Properties	Consulting	4/19/2006	1209	M&W Interiors - 4184-31	\$5,460.00
Jonoley Properties	Consulting	4/19/2006	1209	M&W Interiors - 4184-32	\$5,852.00
Jonoley Properties	Consulting	5/5/2006	1213	M&W Interiors - 4184-33	\$7,504.00
Jonoley Properties	Consulting	5/5/2006	1213	M&W Interiors - 4184-34	\$11,480.00
Jonoley Properties	Consulting	5/24/2006	1217	M&W Interiors - 4184-36	\$10,540.00
Jonoley Properties	Consulting	5/24/2006	1217	M&W Interiors - 4184-37	\$10,220.00
Jonoley Properties	Consulting	5/31/2006	1222	M&W Interiors - 4184-38	\$9,184.00
Jonoley Properties	Consulting	6/12/2006	1226	M&W Interiors - 4184-39	\$7,952.00
Jonoley Properties	Consulting	6/14/2006	1227	M&W Interiors - 4184-40	\$9,782.50
Jonoley Properties	Consulting	6/26/2006	1229	M&W Interiors - 4184-41	\$9,532.00
Jonoley Properties	Consulting	7/9/2006	1231	M&W Interiors - 4184-42	\$8,596.00
Jonoley Properties	Consulting	7/10/2006	1234	M&W Interiors - 4184-35	\$7,112.00
Jonoley Properties	Consulting	7/10/2006	1234	M&W Interiors - 4184-43	\$9,380.00
Jonoley Properties	Consulting	7/17/2006	1236	M&W Interiors - 4184-44	\$1,986.00
Jonoley Properties	Consulting	7/17/2006	1236	M&W Interiors - 4184-45	\$5,494.31
Jonoley Properties	Consulting	7/17/2006	1236	M&W Interiors - 4184-46	\$5,320.00
Jonoley Properties	Consulting	7/17/2006	1236	M&W Interiors - 4184-47	\$11,172.00
Jonoley Properties	Consulting	7/25/2006	1236	M&W Interiors - 4184-48	\$6,384.00
Jonoley Properties	Consulting	8/22/2006	1241	M&W Interiors - 4184-49	\$9,520.00
Jonoley Properties	Consulting	8/22/2006	1241	M&W Interiors - 4184-50 addition error	\$7,756.00
Jonoley Properties	Consulting	8/22/2006	1241	M&W Interiors - 4184-53	\$7,952.00
Jonoley Properties	Consulting	8/22/2006	1241	M&W Interiors - 4184-54	\$9,520.00
Jonoley Properties	Consulting	8/31/2006	1244	M&W Interiors - 4184-53	\$8,400.00
Jonoley Properties	Consulting	9/5/2006	1245	M&W Interiors - 4184-54	\$10,332.00
Jonoley Properties	Consulting	9/5/2006	1245	M&W Interiors - 4184-55	\$3,328.00
Jonoley Properties	Consulting	9/11/2006	1249	M&W Interiors - 4184-56	\$9,184.00
Jonoley Properties	Consulting	9/22/2006	1250	M&W Interiors - 4184-57	\$9,100.00
Jonoley Properties	Consulting	10/2/2006	1251	M&W Interiors - 4184-61	\$9,324.00
Jonoley Properties	Consulting	10/2/2006	1251	M&W Interiors - 4184-62	\$868.00
Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-51	\$2,754.64
Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-52	\$1,360.00
Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-58	\$2,660.00

Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-59	\$9,940.00
Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-60	\$4,128.00
Jonoley Properties	Consulting	10/10/2006	1252	M&W Interiors - 4184-63	\$9,016.00
Jonoley Properties	Consulting	10/19/2006	1253	M&W Interiors - 4184-64	\$9,100.00
Jonoley Properties	Consulting	10/26/2006	1254	M&W Interiors - 4184-65	\$5,964.00
Jonoley Properties	Consulting	11/1/2006	1261	M&W Interiors - 4184-74	\$6,384.00
Jonoley Properties	Consulting	11/2/2006	1255	M&W Interiors - 4184-66	\$3,650.86
Jonoley Properties	Consulting	11/2/2006	1255	M&W Interiors - 4184-67	\$7,000.00
Jonoley Properties	Consulting	11/2/2006	1255	M&W Interiors - 4184-68	\$2,655.00
Jonoley Properties	Consulting	11/16/2006	1257	M&W Interiors - 4184-69	\$5,012.00
Jonoley Properties	Consulting	11/16/2006	1257	M&W Interiors - 4184-70	\$2,100.00
Jonoley Properties	Consulting	11/22/2006	1258	M&W Interiors - 4184-71	\$2,100.00
Jonoley Properties	Consulting	12/5/2006	1260	M&W Interiors - 4184-72	\$2,296.00
Jonoley Properties	Consulting	12/5/2006	1260	M&W Interiors - 4184-73	\$4,382.00
Jonoley Properties	Consulting	12/21/2006	1282	M&W Interiors - 4184-75	\$3,360.00
Jonoley Properties	Consulting	1/3/2007	1284	M&W Interiors - 4184-76	\$5,964.00
Jonoley Properties	Consulting	1/11/2007	1288	M&W Interiors - 4184-77	\$4,284.00
Jonoley Properties	Consulting	1/18/2007	1290	M&W Interiors - 4187-79	\$5,320.00
Jonoley Properties	Consulting	1/22/2007	1291	M&W Interiors - 4184-79	\$5,012.00
Jonoley Properties	Consulting	2/5/2007	1294	M&W Interiors - 4184-80	\$3,780.00
Jonoley Properties	Consulting	2/5/2007	1293	M&W Interiors - 4184-81	\$3,416.00
Jonoley Properties	Consulting	2/12/2007	1297	M&W Interiors - 4184-82	\$4,956.00
Jonoley Properties	Consulting	2/26/2007	1298	M&W Interiors - 4184-83	\$4,144.00
Jonoley Properties	Consulting	2/26/2007	1298	M&W Interiors - 4184-84	\$4,844.00
Jonoley Properties	Consulting	3/5/2007	1299	M&W Interiors - 4184-85	\$8,764.00
Jonoley Properties	Consulting	3/13/2007	1300	M&W Interiors - 4184-86	\$11,480.00
Jonoley Properties	Consulting	3/19/2007	1301	M&W Interiors - 4184-88	\$6,265.00
Jonoley Properties	Consulting	3/27/2007	1305	M&W Interiors - 4184-87	\$4,201.66
Jonoley Properties	Consulting	3/29/2007	1306	M&W Interiors	\$5,460.00
Jonoley Properties	Consulting	4/10/2007	1307	M&W Interiors - 4184-90	\$5,670.00
Jonoley Properties	Consulting	4/16/2007	1311	M&W Interiors - 4184-91	\$2,828.00
Jonoley Properties	Consulting	4/16/2007	1311	M&W Interiors - 4184-92	\$5,162.50
Jonoley Properties	Consulting	4/27/2007	1312	M&W Interiors - Labor - 4184-92	\$5,964.00
Jonoley Properties	Consulting	5/7/2007	1314	M&W Interiors - 4184-03	\$7,112.00
Jonoley Properties	Consulting	5/11/2007	1316	M&W Interiors - 4184-04	\$4,704.00
Jonoley Properties	Consulting	5/21/2007	1317	M&W Interiors - 4184-95	\$1,680.00
Jonoley Properties	Consulting	5/21/2007	1317	M&W Interiors - 4184-96	\$1,260.00
Jonoley Properties	Consulting	6/4/2007	1322	M&W Interiors - 4184-97	\$1,680.00
Jonoley Properties	Consulting	6/4/2007	1322	M&W Interiors - 4184-98	\$3,990.00
Jonoley Properties	Consulting	6/14/2007	1324	M&W Interiors - 4184-99	\$7,532.00
Jonoley Properties	Consulting	6/18/2007	1325	M&W Interiors - 4184-100	\$7,532.00
Jonoley Properties	Consulting	6/26/2007	1330	M&W Interiors - 4184-101	\$7,420.00
Jonoley Properties	Consulting	7/9/2007	1335	M&W Interiors - 4184-102	\$9,940.00
Jonoley Properties	Consulting	7/17/2007	1336	M&W Interiors - 4184-103	\$7,840.00
Jonoley Properties	Consulting	7/23/2007	1337	M&W Interiors - 4184-104	\$9,152.50
Jonoley Properties	Consulting	8/2/2007	1338	M&W Interiors - 4184-106	\$7,336.00
Jonoley Properties	Consulting	8/13/2007	1344	M&W Interiors - 4184-105	\$5,075.88
Jonoley Properties	Consulting	8/13/2007	1344	M&W Interiors - 4184-107	\$5,460.00
Jonoley Properties	Consulting	8/21/2007	1351	M&W Interiors - 4184-108	\$5,460.00
Jonoley Properties	Consulting	9/4/2007	1356	M&W Interiors - 4184-110	\$4,620.00
Jonoley Properties	Consulting	9/6/2007	1358	M&W Interiors - 4184-111	\$2,716.00
Jonoley Properties	Consulting	10/29/2007	1370	M&W Interiors - 4184-113	\$2,520.00
Jonoley Properties	Consulting	11/5/2007	1372	M&W Interiors - 4184-114	\$4,172.00
Jonoley Properties	Consulting	11/14/2007	1373	M&W Interiors - 4184-115	\$3,640.00
Jonoley Properties	Consulting	12/4/2007	1376	M&W Interiors - 4184-87	\$1,207.07
Jonoley Properties	Consulting	5/6/2008	1408	M&W Interiors - 4184-116	\$5,040.00
Jonoley Properties	Consulting	5/6/2008	1408	M&W Interiors - 4184-117	\$4,095.00
Jonoley Properties	Consulting	5/20/2008	1412	M&W Interiors - 4184-118	\$3,990.00
Jonoley Properties	Consulting	5/20/2008	1412	M&W Interiors - 4184-119	\$3,150.00
Jonoley Properties	Consulting	5/28/2008	1422	M&W Interiors - 4184-118	\$1,260.00
Jonoley Properties	Consulting	6/3/2008	1424	M&W Interiors - 4184-116	\$1,260.00
Jonoley Properties	Consulting	6/17/2008	1428	M&W Interiors - 4184-121	\$3,360.00
Jonoley Properties	Consulting	6/23/2008	1429	M&W Interiors - 4184-122	\$1,260.00

Jonoley Properties	Consulting	7/7/2008	1436	M&W Interiors - 4184-123	\$1,260.00
Jonoley Properties	Consulting	8/13/2008	1459	M&W Interiors - 4184-124	\$1,200.00
Jonoley Properties	Consulting	8/13/2008	1459	M&W Interiors - 4184-125	\$787.50
Palace Development Company	Development Expense	2/17/2009	11096	M & W Interiors - 4184-125	\$1,260.00
Palace Development Company	Consulting	2/22/2009	11098	M & W Interiors - 4184-126	\$3,780.00
Jonoley Properties	Consulting	3/3/2009	1510	M & W Interiors - Invoice 4184-127	\$5,460.00
Jonoley Properties	Consulting	3/11/2009	1521	M & W Interiors - 4184-127	\$7,140.00
Jonoley Properties	Consulting	3/10/2009	1524	M & W Interiors - 4184-128	\$5,040.00
Jonoley Properties	Consulting	4/6/2009	1530	M&W Interiors - 4184-130	\$6,300.00
Jonoley Properties	Consulting	4/6/2009	1530	M&W Interiors - 4184-131	\$4,200.00
Palace Development Company	Consulting	11/8/2010	11264	M & W Interiors - Nocto	\$681.00
					\$690,696.42

BOSWELL LUMBER COMPANY

- Company that supplied building supplies for the construction of “Villa Noci”
- From January 2006 – July 2009, they were paid over **\$402,000**
- Checks issued from:
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company
- The majority of these payments were fraudulently classified as:
 - “Consulting”
 - “Development Expense”
 - “Villanoci - Building”



Home of Short Tree Products
 4904 Penn Ave.
 Boswell PA 15531
 Phone: 814-629-5625
 Fax: 814-629-6487

INVOICE

Date: 09/14/06 Inv. No.: 61977
 Due Date: 09/24/06 Page No.: 2

12700 Ed Cress Builder 2243 Kingridge Road Pittsburgh PA 15237	Ship To/Remarks NOCITO JOB SITE DOWNSTAIRS HALL CORNICE AND BATHROOM BASE CAP SHIPPED 9-14-06
---	---

SHIP VIA	FOB	TERMS	YOUR #	OUR #	SALES REP
		Net 10 days	NOCITO	0000067358	1
DESCRIPTION ITEM NUMBER	ORDERED UNIT MEASURE	SHIPPED BACKORDERED	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE	
20 LFT. WR. CM85 CROWN MOULD CONCAVE , 15'-11" RAD. PAINT GRADE. 13/16" X 3 3/4", RESIN MATERIAL. (SENT AS: 2/10')					
20 LFT. WR. CM85 CROWN , CONVEX TO 9'-6 1/4" RAD. RESIN MATERIAL. (SENT AS: 2/10')					
70 LFT. WR. CM-85 CROWN MOULD. CONCAVE TO 10'-4 1/4" RAD. RESIN, PAINT GRADE MATERIAL. (SENT AS: 5/12', 1/10')					
PRICE PER ALL	1.0	1.0	5672.9500	5672.95	
Item #: RRS	1				
DELIVERY CHARGE	1.0	1.0	239.8500	239.85	
Item #: RDEL	1				
A FINANCE CHARGE OF 1 1/2 % PER MONTH WHICH IS AN A.P.R. OF 18% WILL BE ADDED AFTER 30 DAYS FROM DUE DATE OF INVOICE				SUB TOTAL	5912.80
Purchaser has inspected the items and accepts the condition thereof. Seller is not responsible for damage to or the condition of the items sold after delivery to the purchaser.				FREIGHT	0.00
				TAX	354.77
				TOTAL	6267.57
				NET TO PAY	6267.57

Paid by:
Northland Properties
“Villanoci-Building”



Home of Short Tree Products

4904 Penn Ave.
 Boswell PA 15531
 Phone: 814-629-5625
 Fax: 814-629-6487

INVOICE

Date: 03/15/07 Inv. No.: 66164
 Due Date: 03/25/07 Page No.: 1

12700 Ed Cress Builder 2243 Kingridge Road Pittsburgh PA 15237	Ship To/Remarks NOCITO JOB SITE SHIPPED 3-15-07
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SHIP VIA	FOB	TERMS	YOUR #	OUR #	SALES REP
		Net 10 days	NOCITO	0000070833	1

DESCRIPTION ITEM NUMBER	ORDERED		SHIPPED		UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
	UNIT	MEASURE	BACKORDERED			
2 EA. CHERRY GRILLES SIMILAR TO TEMPLATE. APPROX. 45 1/2" WIDE X 22" TALL IN CENTER X 3/4" THICK. CUSTOM MILLWORK Item #: RC	1	2.0	2.0		523.5000	1047.00
5/8x2 5/8x7' #8842 Cherry CR Item #: 8842C7	1	2.0	2.0		25.6900	51.38
1 PC. 3/4" X 2 1/2" X 13'-0" CHERRY BLC #200 , CHAIR RAIL. CUSTOM MLDING PRICE PER PC. Item #: RMC	1	1.0	1.0		44.0700	44.07

A FINANCE CHARGE OF 1 1/2 % PER MONTH WHICH IS AN A.P.R. OF 18% WILL BE ADDED AFTER 30 DAYS FROM DUE DATE OF INVOICE Purchaser has inspected the items and accepts the condition thereof. Seller is not responsible for damage to or the condition of the items sold after delivery to the purchaser.	SUB TOTAL	1142.45
	FREIGHT	0.00
	TAX	68.55
	TOTAL	1211.00
	NET TO PAY	1211.00

Paid by:
Northland Properties
“Villanoci-Landscape”



4904 Penn Ave.
 Boswell PA 15531
 Phone: 814-629-5625
 Fax: 814-629-6487

INVOICE

Date: 06/05/08 Inv. No.: 75507
 Due Date: 06/15/08 Page No.: 1

12700 Ed Cress Builder 2243 Kingridge Road Pittsburgh PA 15237	Ship To/Remarks NOCITO JOB SITE PER ED. SHIPPED 6-5-08
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SHIP VIA	FOB	TERMS	YOUR #	OUR #	SALES REP
		Net 10 days	POOL HOUSE	0000081485	1

DESCRIPTION ITEM NUMBER	ORDERED UNIT MEASURE	SHIPPED BACKORDERED	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
3/4" X 5 1/2" T&G VEE JOINT CL. PINE PANELING. ENOUGH TO COVER 1200 SQ./FT. 50 PCS. 12'-0" , 150 PCS. 16'-0" RUN WITH 3/8" TONGUE AND SAND FACE. SENT AS: 153/16', 51/12' PANELING PRICE PER LFT. Item #: RP	1	3060.0	2.5200	7711.20
SET UP CHARGE Item #: RSU	1	1.0	60.0000	60.00

A FINANCE CHARGE OF 1 1/2 % PER MONTH WHICH IS AN A.P.R. OF 18% WILL BE ADDED AFTER 30 DAYS FROM DUE DATE OF INVOICE	SUB TOTAL	7771.20
	FREIGHT	0.00
	TAX	466.27
	TOTAL	8237.47
Purchaser has inspected the items and accepts the condition thereof. Seller is not responsible for damage to or the condition of the items sold after delivery to the purchaser.	NET TO PAY	8237.47

Paid by:
Northland Properties
“Villanoci-Landscape”

Summary Exhibit

1/23/2006 - 7/8/2009

Payments to Boswell Lumber - Material for 137 Beech Ridge

\$402,667.37

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonolley Properties	Consulting	1/23/2006	1185	Boswell Lumber - 56620	\$41,307.82
Jonolley Properties	Consulting	1/23/2006	1185	Boswell Lumber - 56700	\$3,032.24
Northland Properties	Wlanod - Building	1/31/2006	13248	Boswell Lumber Company - 56848	\$665.15
Northland Properties	Wlanod - Building	1/31/2006	13248	Boswell Lumber Company - 56855	\$43.36
Northland Properties	Wlanod - Building	1/31/2006	13248	Boswell Lumber Company - 56858	\$988.32
Northland Properties	Wlanod - Building	2/16/2006	13332	Boswell Lumber Company - 57215	\$3,611.29
Northland Properties	Wlanod - Building	2/16/2006	13332	Boswell Lumber Company - 57354	\$22,033.48
Northland Properties	Wlanod - Building	3/6/2006	13491	Boswell Lumber Company - 57300	\$904.05
Northland Properties	Wlanod - Building	3/6/2006	13492	Boswell Lumber Company - 57508	\$17.81
Northland Properties	Wlanod - Building	3/6/2006	13492	Boswell Lumber Company - 57516	\$293.83
Northland Properties	Wlanod - Building	3/6/2006	13490	Boswell Lumber Company - 57531	\$1,017.98
Northland Properties	Wlanod - Building	3/6/2006	13490	Boswell Lumber Company - 57557	\$1,882.03
Northland Properties	Wlanod - Building	3/6/2006	13490	Boswell Lumber Company - 57685	\$2,995.77
Northland Properties	Wlanod - Building	3/6/2006	13491	Boswell Lumber Company - 57682	\$263.94
Northland Properties	Wlanod - Building	3/6/2006	13491	Boswell Lumber Company - 57705	\$178.33
Northland Properties	Wlanod - Building	3/6/2006	13491	Boswell Lumber Company - 57707	\$22.71
Northland Properties	Wlanod - Building	3/6/2006	13491	Boswell Lumber Company - 57711	\$380.54
Northland Properties	Wlanod - Building	3/16/2006	13556	Boswell Lumber Company - 58071	\$639.31
Jonolley Properties	Consulting	3/17/2006	1199	Boswell Lumber - 57188	\$264.79
Jonolley Properties	Consulting	3/17/2006	1199	Boswell Lumber - 57214	\$94,396.30
Jonolley Properties	Consulting	3/17/2006	1199	Boswell Lumber - 57370	\$150.80
Northland Properties	Wlanod - Building	3/27/2006	13577	Boswell Lumber Company - 58206	\$738.16
Northland Properties	Wlanod - Building	3/28/2006	13618	Boswell Lumber Company - 58399	\$2,384.58
Northland Properties	Wlanod - Building	3/28/2006	13618	Boswell Lumber Company - 58400	\$3,869.00
Northland Properties	Wlanod - Building	4/7/2006	13657	Boswell Lumber Company - 58517	\$7,810.25
Northland Properties	Wlanod - Building	4/7/2006	13657	Boswell Lumber Company - 58519	\$13,327.06
Northland Properties	Wlanod - Building	4/7/2006	13657	Boswell Lumber Company - 58528	\$411.75
Northland Properties	Wlanod - Building	4/21/2006	13734	Boswell Lumber Company - 58706	\$412.66
Northland Properties	Wlanod - Building	4/21/2006	13734	Boswell Lumber Company - 58820	\$1,645.12
Northland Properties	Wlanod - Building	5/4/2006	13792	Boswell Lumber Company - 59018	\$322.24
Northland Properties	Wlanod - Building	5/4/2006	13792	Boswell Lumber Company - 59019	\$263.43
Northland Properties	Wlanod - Building	5/4/2006	13792	Boswell Lumber Company - 59181	\$2,588.16
Northland Properties	Wlanod - Building	5/4/2006	13792	Boswell Lumber Company - 59187	\$102.39
Northland Properties	Wlanod - Building	5/31/2006	13978	Boswell Lumber Company - 59396	\$558.28
Northland Properties	Wlanod - Building	5/31/2006	13978	Boswell Lumber Company - 59450	\$477.00
Northland Properties	Wlanod - Building	5/31/2006	13978	Boswell Lumber Company - 59470	\$656.96
Northland Properties	Wlanod - Building	5/31/2006	13978	Boswell Lumber Company - 59471	\$834.38
Northland Properties	Wlanod - Building	5/31/2006	13978	Boswell Lumber Company - 59764	\$422.60
Northland Properties	Wlanod - Building	6/26/2006	14027	Boswell Lumber Company - 59896	\$423.11
Northland Properties	Wlanod - Building	6/26/2006	14027	Boswell Lumber Company - 60029	\$1,217.89
Northland Properties	Wlanod - Building	6/26/2006	14027	Boswell Lumber Company - 60030	\$166.49
Northland Properties	Wlanod - Building	7/13/2006	14123	Boswell Lumber Company - 60436	\$214.20
Northland Properties	Wlanod - Building	7/13/2006	14123	Boswell Lumber Company - 60437	\$154.12
Northland Properties	Wlanod - Building	7/13/2006	14123	Boswell Lumber Company - 60482	\$96,097.89
Northland Properties	Wlanod - Building	7/13/2006	14123	Boswell Lumber Company - 60558	\$597.46
Northland Properties	Wlanod - Building	7/31/2006	14227	Boswell Lumber Company - 60724	\$5,772.61
Northland Properties	Wlanod - Building	7/31/2006	14227	Boswell Lumber Company - 60841	\$1,541.11
Northland Properties	Wlanod - Building	7/31/2006	14227	Boswell Lumber Company - 60842	\$157.94
Northland Properties	Wlanod - Building	7/31/2006	14227	Boswell Lumber Company - 60845	\$353.40
Northland Properties	Wlanod - Building	7/31/2006	14227	Boswell Lumber Company - 60846	\$1,677.77

Northland Properties	Wlanod - Building	8/23/2006	14370	Boswell Lumber Company - 60988	\$779.10
Northland Properties	Wlanod - Building	8/23/2006	14370	Boswell Lumber Company - 61002	\$203.23
Northland Properties	Wlanod - Building	8/23/2006	14370	Boswell Lumber Company - 61035	\$1,614.17
Northland Properties	Wlanod - Building	8/23/2006	14370	Boswell Lumber Company - 61036	\$8,037.39
Northland Properties	Wlanod - Building	8/23/2006	14370	Boswell Lumber Company - 61158	\$415.79
Northland Properties	Wlanod - Building	8/23/2006	14371	Boswell Lumber Company - 61159	\$453.04
Northland Properties	Wlanod - Building	8/23/2006	14371	Boswell Lumber Company - 61160	\$136.91
Northland Properties	Wlanod - Building	8/23/2006	14371	Boswell Lumber Company - 61168	\$32.86
Northland Properties	Wlanod - Building	8/23/2006	14371	Boswell Lumber Company - 61277	\$4,315.10
Northland Properties	Wlanod - Building	8/23/2006	14371	Boswell Lumber Company - 61278	\$1,956.50
Northland Properties	Wlanod - Building	8/23/2006	14372	Boswell Lumber Company - 61279	\$1,019.51
Northland Properties	Wlanod - Building	8/23/2006	14372	Boswell Lumber Company - 61280	\$153.32
Northland Properties	Wlanod - Building	8/23/2006	14372	Boswell Lumber Company - 61281	\$2,419.63
Northland Properties	Wlanod - Building	8/23/2006	14372	Boswell Lumber Company - 61295	\$282.42
Northland Properties	Wlanod - Building	8/23/2006	14372	Boswell Lumber Company - 61447	\$322.77
Northland Properties	Wlanod - Building	9/8/2006	14461	Boswell Lumber Company - 61475	\$259.70
Northland Properties	Wlanod - Building	9/8/2006	14461	Boswell Lumber Company - 61584	\$1,476.51
Northland Properties	Wlanod - Building	9/8/2006	14461	Boswell Lumber Company - 61896	\$6,205.06
Northland Properties	Wlanod - Building	9/8/2006	14461	Boswell Lumber Company - 61702	\$848.21
Northland Properties	Wlanod - Building	9/8/2006	14461	Boswell Lumber Company - 61732	\$957.04
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61836	\$709.14
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61837	\$337.39
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61845	\$734.58
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61975	\$1,683.07
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61977	\$6,267.57
Northland Properties	Wlanod - Building	9/22/2006	14498	Boswell Lumber Company - 61978	\$780.94
Northland Properties	Wlanod - Building	10/2/2006	14603	Boswell Lumber Company - 62085	\$1,604.74
Northland Properties	Wlanod - Building	10/18/2006	14664	Boswell Lumber Company - 62251	\$87.26
Northland Properties	Wlanod - Building	10/18/2006	14664	Boswell Lumber Company - 62387	\$295.85
Northland Properties	Wlanod - Building	10/18/2006	14664	Boswell Lumber Company - 62571	\$6.78
Northland Properties	Wlanod - Building	10/31/2006	14742	Boswell Lumber Company - 62610	\$1,218.84
Northland Properties	Wlanod - Building	11/8/2006	14777	Boswell Lumber Company - 62712	\$2,270.90
Northland Properties	Wlanod - Building	11/8/2006	14777	Boswell Lumber Company - 62718	\$130.75
Northland Properties	Wlanod - Building	11/8/2006	14777	Boswell Lumber Company - 62886	\$150.52
Northland Properties	Wlanod - Building	11/8/2006	14777	Boswell Lumber Company - 62891	\$236.06
Northland Properties	Wlanod - Building	11/8/2006	14777	Boswell Lumber Company - 62917	\$24.80
Northland Properties	Wlanod - Building	11/20/2006	14811	Boswell Lumber Company - 63241	\$49,808.87
Northland Properties	Wlanod - Building	11/20/2006	14811	Boswell Lumber Company - 63267	\$23.69
Northland Properties	Wlanod - Building	12/8/2006	14870	Boswell Lumber Company - 63432	\$828.64
Northland Properties	Wlanod - Landscape	1/10/2007	15049	Boswell Lumber Company - 64340	\$1,018.87
Northland Properties	Wlanod - Landscape	1/24/2007	15075	Boswell Lumber Company - 64690	\$33.13
Northland Properties	Wlanod - Landscape	3/28/2007	15399	Boswell Lumber Company - 66164	\$1,211.00
Northland Properties	Wlanod - Landscape	6/12/2008	17555	Boswell Lumber Company - 75007	\$8,237.47
Northland Properties	Wlanod - Landscape	6/12/2008	17555	Boswell Lumber Company - 75020	\$69.86
Northland Properties	Wlanod - Landscape	7/18/2008	17721	Boswell Lumber Company - 76035	\$963.25
Jonolley Properties	Consulting	8/13/2008	1455	Boswell Lumber - 76361	\$314.78
Palace Development Company	Development Expense	8/25/2008	11031	Boswell Lumber - 76527	\$10,785.80
Jonolley Properties	Consulting	7/8/2009	1622	Boswell - 82600	\$205.15
Jonolley Properties	Consulting	7/8/2009	1622	Boswell - 82698	\$236.08
Jonolley Properties	Consulting	7/8/2009	1622	Boswell - 82712	\$225.44
					\$402,667.37

DON'S CEMENT FINISHING, INC.

- Company that did most of concrete work at “Villa Noci”
- From May 2006 – September 2010, they were paid over **\$750,000**
- Checks issued from:
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company
- The majority of these payments were fraudulently classified as:
 - “Consulting”
 - “Development Expense”
 - “Landscape”
 - “Building”

№ 4736

Don's Cement Finishing Inc.

623 Perry Way
Zelienople, PA 16063
724-452-8673 Fax: 724-452-2929

CUSTOMER'S ORDER NO. VILLA	DEPT.	DATE Sept. 5, 2006
NAME Ed Cress		
ADDRESS 2243 Kingsidge, Pittsburgh, Pa. 15237		

SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MOSE RETD.	PAID OUT
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QUAN	DESCRIPTION	PRICE	AMOUNT
8-28	1 Home Kitchens on Knot Garden		
2	3 men 24 hrs. @ 38.50		924.00
3	1 man 4 hrs. @ 38.50		154.00
8-29	4 Pour sidewalks walls, strip Knot Garden		
5	3 men 24 hrs. @ 38.50		924.00
6	1 man 5 hrs. @ 38.50		192.50
7	Hour 3 hrs. @ 65.		195.00
8-30	8 Strip forms - backfills		
9	3 men 9 hrs. @ 38.50		376.50
10	3 men 6 hrs. @ 38.50		231.00
11	Hour 3 hrs. @ 65.		195.00
12	Compactor Rental		38.00
13	Step Lining		312.04
8-31	14 Home pour/strip-backfill Knot garden		
15	1 man 4 hrs @ 38.50		154.00
16	6 men 48 hrs. @ 38.50		1849.00
17	Hour 4 hrs. @ 65		260.00
18	Compactor Rental		48.00

Bal. 5822.04

"NOTICE"
All cost incurred, collecting past due accounts, will be the responsibility of the purchaser.

2% Service Charge if not paid within 30 days.

Paid by:
Northland Properties
"Villanoci-Building"

№ 4868

Don's Cement Finishing Inc.

623 Perry Way
Zelienople, PA 16063
724-452-8673 Fax: 724-452-2929

CUSTOMER'S ORDER NO. <i>Dibba</i>	DEPT.	DATE <i>July 9, 2009</i>
NAME <i>Pd. Creas</i>		
ADDRESS <i>3243 N. Kingdome, Pitha 15237</i>		

SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MOSE PERM.	PAID OUT
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QUAN	DESCRIPTION	PRICE	AMOUNT
6-21	1 6 men 8 hrs one 40 @ 40		1600.00
	2 frame sidewalk with border		
	3 concrete around foundation		
	4 1/2 bags color @ 51.56 ea.		6197.2
	5 1/2 bags concrete for test color		3099.5
	6 14 - 2x4x16 @ 5.94		831.6
	7 16 - 2x3x16 @ 12.52		2003.2
	8 8 - 1x5x16 @ 10.51		840.8
6-22	9 3 men 8 hrs on 15 hrs @ 40		600.00
	10 frame walk & pins		
6-25	11 4 men 8 hrs on 12 hrs @ 40 for 3 hrs		1360.00
	12 3 men 6 hrs on 13 hrs @ 40		570.00
	13 1/2 bags color		3099.5
	14 1/2 bags color		3099.5
	15 24 len gravel @ 17.		3540.00
	16 400 ft. 1/4" rebar @ .32		128.00
	17		
	18		6509.97

Paid by:
Northland Properties
“Villanoci-Landscape”

"NOTICE"
All cost incurred, collecting past due accounts,
will be the responsibility of the purchaser.

2% Service Charge if not
paid within 30 days.

Don's Cement Finishing, Inc.

623 Perry Way
Zelienople, PA 16063

724-452-8673

724-452-2929

Invoice

6/18/2009

Bill To

Ed Cress
112 East Grandview Ave.
Zelienople, PA 16063

180

Villa Nocito

PAID
07/08/2009

*Jonolley
7-16-09
Matched*

Date	Description	Qty	Price	Amount
6-08-09	7 men 8 hrs ea--to frame on 2nd set of piers and walls, frame and pour one side of radius walls at ampitheatre wall	56	40.00	2,240.00
'	1 man 5 hrs	5	40.00	200.00
'	backhoe hrs	3	70.00	210.00
'	sheets of 3/4 plyscore	10	20.67	206.70
'	yds of concrete	7	125.58	879.06
6-09-09	6 men 8 hrs ea--to prep steps at pavillion, prep 2nd set of piers and walls to ampitheatre, dig footer for 3rd set of walls and piers	48	40.00	1,920.00
'	2 men 3 hrs ea	6	40.00	240.00
'	1 man 5 hrs	5	40.00	200.00
'	backhoe hrs	3	70.00	210.00
'	5 gallon bucket actyl 60	1	96.90	96.90
6-10-09	5 men 8 hrs ea--to pour 2nd set walks and piers and footer., frame radius wall on 1st level	40	40.00	1,600.00
'	backhoe hrs	4	70.00	280.00
'	yds of concrete	10	125.58	1,255.80
'	ft of #4 rebar	400	0.30	120.00
'	#10 3" screws		34.00	34.00
6-11-09	4 men 8 hrs ea--to frame 2nd set walls and piers, start 3rd set, finish framing 1st level radius and pour	32	40.00	1,280.00
'	yds of concrete	3	125.58	376.74
'	box of 12" snap ties		152.00	152.00
6-12-09	5 men 8 hrs ea--to frame 3rd set of piers and walls, put white color on	40	40.00	1,600.00
'	1 man 4 hrs	4	40.00	160.00

Total \$13,261.20

Don's Cement Finishing, Inc.
623 Perry Way
Zelienople, PA 16063

2% Service Charge/per month will be billed if not paid within 30 days

Paid by:
Jonolley Properties
“Consulting”

Summary Exhibit

5/31/2006 - 9/14/2010

Payments to Don's Cement Finishing - Work done at 137 Beech Ridge

\$752,160.87

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Northland Properties	Wlanoci - Building	5/31/2006	13975	Don's Cement Finishing Inc. - 4678-4679	\$8,425.60
Northland Properties	Wlanoci - Building	5/31/2006	13975	Don's Cement Finishing Inc. - 4684	\$1,709.50
Northland Properties	Wlanoci - Building	7/13/2006	14129	Don's Cement Finishing Inc. - 4689	\$9,333.57
Northland Properties	Wlanoci - Building	7/13/2006	14129	Don's Cement Finishing Inc. - 4701	\$6,228.53
Northland Properties	Wlanoci - Building	7/13/2006	14129	Don's Cement Finishing Inc. - 4707	\$8,789.35
Northland Properties	Wlanoci - Building	7/31/2006	14269	Don's Cement Finishing Inc. - 4709	\$5,462.71
Northland Properties	Wlanoci - Building	7/31/2006	14230	Don's Cement Finishing Inc. - 4712	\$7,178.17
Northland Properties	Wlanoci - Building	8/24/2006	14382	Don's Cement Finishing Inc. - 4717	\$5,100.31
Northland Properties	Wlanoci - Building	8/24/2006	14382	Don's Cement Finishing Inc. - 4721	\$522.00
Northland Properties	Wlanoci - Building	9/8/2006	14463	Don's Cement Finishing Inc. - 4731	\$2,466.25
Northland Properties	Wlanoci - Building	9/8/2006	14463	Don's Cement Finishing Inc. - 4732	\$9,066.40
Northland Properties	Wlanoci - Building	9/22/2006	14511	Don's Cement Finishing Inc. - 4736	\$5,822.04
Northland Properties	Wlanoci - Building	10/2/2006	14599	Don's Cement Finishing Inc. - 4746	\$11,009.17
Northland Properties	Wlanoci - Building	10/18/2006	14648	Don's Cement Finishing Inc. - 4749	\$2,273.74
Northland Properties	Wlanoci - Building	10/31/2006	14737	Don's Cement Finishing Inc. - 4756	\$677.00
Northland Properties	Wlanoci - Building	11/8/2006	14781	Don's Cement Finishing Inc. - 4769	\$1,582.00
Northland Properties	Wlanoci - Building	11/8/2006	14781	Don's Cement Finishing Inc. - 4771	\$3,297.00
Northland Properties	Wlanoci - Building	12/8/2006	14873	Don's Cement Finishing Inc. - 4780	\$12,927.60
Northland Properties	Wlanoci - Landscape	4/6/2007	15496	Don's Cement Finishing Inc. - 4810	\$14,000.00
Northland Properties	Wlanoci - Landscape	4/20/2007	15496	Don's Cement Finishing Inc. - 4815	\$14,000.00
Northland Properties	Wlanoci - Landscape	4/20/2007	15496	Don's Cement Finishing Inc. - 4819	\$14,000.00
Northland Properties	Wlanoci - Landscape	4/20/2007	15496	Don's Cement Finishing Inc. - 4820	\$14,000.00
Northland Properties	Wlanoci - Landscape	5/11/2007	15639	Don's Cement Finishing Inc.	\$8,290.00
Northland Properties	Wlanoci - Landscape	5/11/2007	15638	Don's Cement Finishing Inc. - 4827	\$5,604.54
Northland Properties	Wlanoci - Landscape	5/11/2007	15637	Don's Cement Finishing Inc. - 4828	\$5,194.87
Northland Properties	Wlanoci - Landscape	5/24/2007	15676	Don's Cement Finishing Inc. - 4831	\$4,692.20
Northland Properties	Wlanoci - Landscape	5/24/2007	15676	Don's Cement Finishing Inc. - 4832	\$3,519.32
Northland Properties	Wlanoci - Landscape	5/24/2007	15676	Don's Cement Finishing Inc. - 4833	\$6,102.08
Northland Properties	Wlanoci - Landscape	5/24/2007	15676	Don's Cement Finishing Inc. - 4834	\$3,175.07
Northland Properties	Wlanoci - Landscape	6/7/2007	15730	Don's Cement Finishing Inc. - 4842	\$11,762.90
Northland Properties	Wlanoci - Landscape	6/28/2007	15807	Don's Cement Finishing Inc. - 4856	\$8,406.65
Northland Properties	Wlanoci - Landscape	7/12/2007	15911	Don's Cement Finishing Inc. - 4868	\$6,309.77
Northland Properties	Wlanoci - Landscape	7/12/2007	15911	Don's Cement Finishing Inc. - 4869	\$6,328.23
Northland Properties	Wlanoci - Landscape	7/12/2007	15911	Don's Cement Finishing Inc. - 4870	\$1,281.64
Northland Properties	Wlanoci - Landscape	7/31/2007	15982	Don's Cement Finishing Inc. - 4879-4880	\$13,377.79
Northland Properties	Wlanoci - Landscape	7/31/2007	15982	Don's Cement Finishing Inc. - 4882	\$5,575.81
Northland Properties	Wlanoci - Landscape	8/16/2007	16062	Don's Cement Finishing Inc. - 4885	\$7,160.39
Northland Properties	Wlanoci - Landscape	8/16/2007	16062	Don's Cement Finishing Inc. - 4886	\$5,395.66
Northland Properties	Wlanoci - Landscape	9/12/2007	16191	Don's Cement Finishing Inc. - 4899	\$11,481.65
Northland Properties	Wlanoci - Landscape	10/10/2007	16323	Don's Cement Finishing Inc. - 4917	\$1,869.50
Northland Properties	Wlanoci - Landscape	11/19/2007	16497	Don's Cement Finishing Inc. - 4931	\$3,134.13
Northland Properties	Wlanoci - Landscape	11/30/2007	16600	Don's Cement Finishing Inc. - 4946	\$1,878.24
Northland Properties	Wlanoci - Landscape	3/21/2008	17192	Don's Cement Finishing Inc. - 17	\$2,487.95
Northland Properties	Wlanoci - Landscape	4/17/2008	17293	Don's Cement Finishing Inc. - 23	\$604.80
Northland Properties	Wlanoci - Landscape	5/19/2008	17433	Don's Cement Finishing Inc. - 46	\$10,214.40
Jonolley Properties	Consulting	5/20/2008	1418	Don's Cement Finishing - Invoice 36 - Grass	\$4,000.00
Northland Properties	Wlanoci - Landscape	5/30/2008	17497	Don's Cement Finishing Inc. - 50	\$7,949.60
Northland Properties	Wlanoci - Landscape	6/12/2008	17506	Don's Cement Finishing Inc. - 56	\$17,295.85
Northland Properties	Wlanoci - Landscape	6/19/2008	17585	Don's Cement Finishing Inc. - 64	\$7,601.42
Northland Properties	Wlanoci - Landscape	6/19/2008	17585	Don's Cement Finishing Inc. - 65	\$33,967.74
Northland Properties	Wlanoci - Landscape	7/11/2008	17653	Don's Cement Finishing Inc. - 71	\$19,726.30
Palace Development Company	Development Expense	8/25/2008	11030	Don's Cement - 85	\$22,073.58

Palace Development Company	Development Expense	8/25/2008	11030	Don's Cement - 90	\$17,324.01
Jonolley Properties	Consulting	9/19/2008	1467	Don's Cement Finishing Inc. - 104	\$37,386.19
Jonolley Properties	Consulting	9/30/2008	1474	Don's Cement Finishing - 107	\$9,843.37
Palace Development Company	Consulting	11/3/2008	11095	Don's Cement Finishing Inc. - 120	\$19,755.45
Jonolley Properties	Consulting	4/13/2009	1536	Don's Cement Finishing - 153	\$15,663.01
Jonolley Properties	Consulting	4/27/2009	1544	Don's Cement Finishing - 156	\$7,383.30
Jonolley Properties	Consulting	4/27/2009	1544	Don's Cement Finishing - 160	\$15,690.75
Jonolley Properties	Consulting	5/22/2009	1570	Don's Cement - 169	\$12,256.81
Jonolley Properties	Consulting	5/22/2009	1570	Don's Cement - Invoice 165-Nacib	\$11,274.83
Jonolley Properties	Consulting	6/1/2009	1580	Don's Cement Finishing Inc. - 170	\$7,419.51
Jonolley Properties	Consulting	6/25/2009	1605	Don's Cement - 177	\$16,245.39
Jonolley Properties	Consulting	7/8/2009	1627	Don's Cement Finishing - 180	\$13,261.20
Jonolley Properties	Consulting	7/28/2009	1640	Don's Cement Finishing - 185	\$19,471.26
Jonolley Properties	Consulting	7/28/2009	1640	Don's Cement Finishing - 189	\$23,601.47
Jonolley Properties	Consulting	8/10/2009	1662	Don's Cement - 194	\$10,967.66
Northland Properties	Wlanoci - Repairs/Maintenance	8/10/2009	19314	Don's Cement Finishing Inc. - 192	\$16,117.98
Jonolley Properties	Consulting	8/25/2009	1674	Don's Cement - 196	\$6,855.71
Palace Development Company	Consulting	9/14/2009	11136	Don's Cement Finishing - 202	\$16,141.55
Palace Development Company	Consulting	9/14/2009	11136	Don's Cement Finishing - 204	\$11,929.20
Jonolley Properties	Consulting	9/24/2009	1687	Don's Cement Finishing Inc. - 207	\$14,507.40
Jonolley Properties	Consulting	10/8/2009	1696	Don's Cement Finishing - 209	\$8,690.27
Palace Development Company	Consulting	10/19/2009	11152	Don's Cement - 212-Nacib	\$8,657.30
Palace Development Company	Consulting	11/23/2009	11181	Don's Cement Finishing	\$1,960.94
Palace Development Company	Consulting	9/14/2010	11239	Don's Cement Finishing Inc. - 311	\$24,819.59
					\$752,160.87


BEAR OF PA, INC.

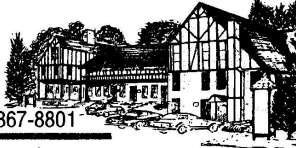
- Company that installed the playground, bocce courts, tennis court and basketball court at “Villa Noci”

- From June 2008 – June 2010, they were paid over **\$248,000**

- Checks issued from:
 - Jonolley Properties
 - Palace Development Company

- The majority of these payments were fraudulently classified as:
 - “Consulting”
 - “Development Expense”
 - “Repairs and Maintenance”


 JUN 412-298-5588
 ANN HARRIS BK KESPER
 412-367-7711 (412) 367-8801
 NORTHLAND PROPERTIES
 300 ARCADIA CT. • 9370 MCKNIGHT ROAD • PITTSBURGH, PA 15237



June 23, 2008

Mr. RJ Baker, President
B.E.A.R. of Pittsburgh, Inc.
5960 William Flynn Highway
Bakerstown, PA 15007

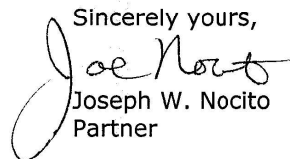
Dear RJ:

I have reviewed the estimates you provided to me for the following items along with the required down payments as follows:

4572 - Tennis & Basketball Court (15% down)	\$7,728.90
4574 - Tennis Court Playing Surface (20% down)	6,740.00
4576 - Basketball Playing Surface (20% down)	4,299.00
✓ 4577 - Bocce Courts (1/3 down)	5,749.00 ✓
4578 - Playground Equipment	.00
4579 - Safety Surface - Playground (1/3 down)	11,699.74
✓ 4580 - Synthetic Grass Lawn	.00 ✓
<i>Jww.</i> Total Down Payment	<u>\$36,216.64</u>

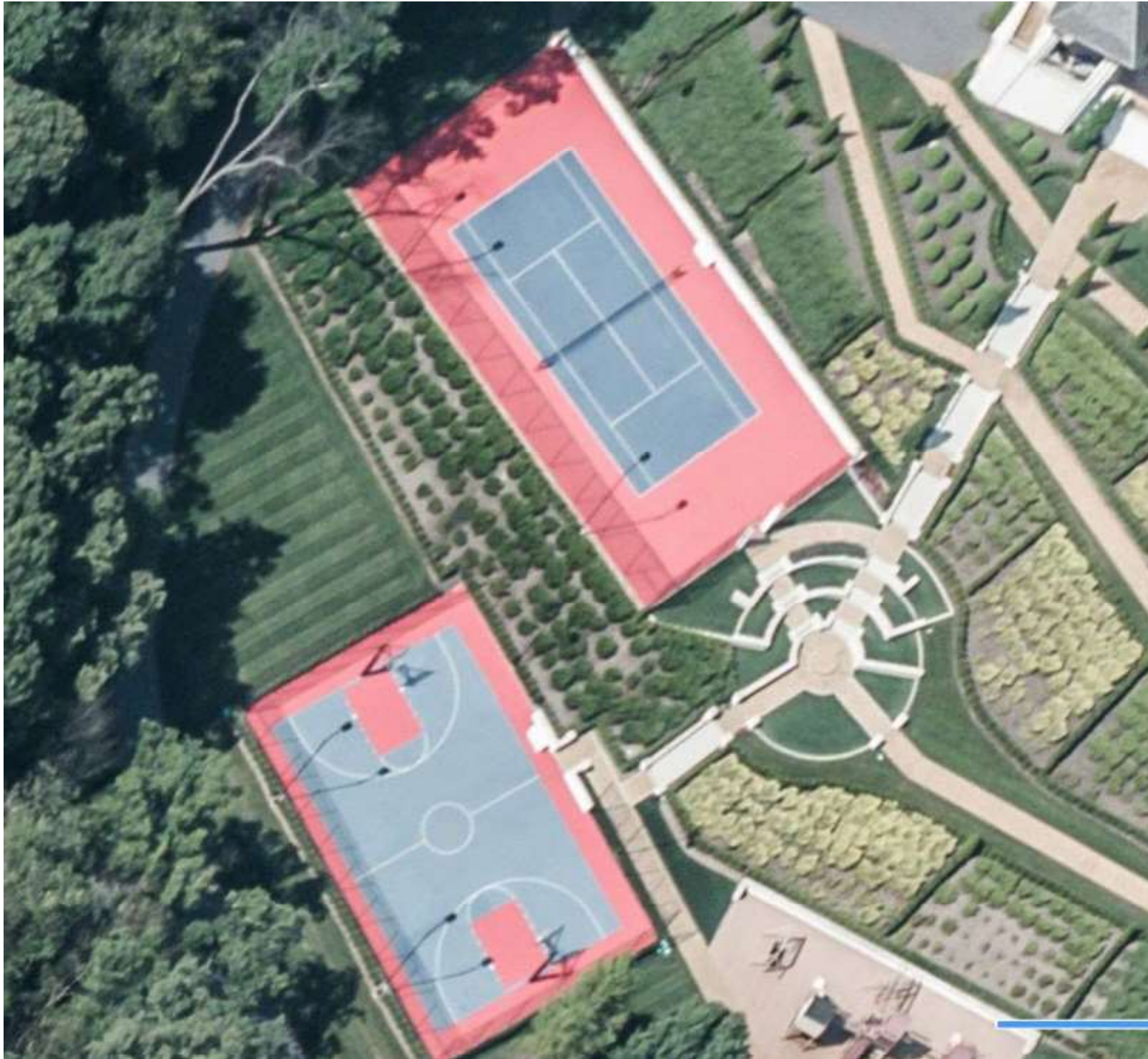
I have signed the enclosed estimates, and included a check in the amount of \$36,216.64. I have enclosed a summary sheet of the total order including down payments and proposed progress payments.

We are looking forward to starting the project as soon as possible.

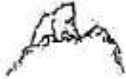
Sincerely yours,

Joseph W. Nocito
Partner

JWN:ah

- Paid by:
- **Jonolley Properties**
- **“Consulting”**







Sales Order

07/16/2008

B.E.A.R. of Pennsylvania, Inc.

Baker Equipment for Athletics & Recreation
 155 Route 228 W
 Valencia, PA 16059
 Phone: 724-443-4441
 FAX: 724-443-4050
 Email: info@bearofpa.com

4766



Bill To:

Nacito, Joseph
 9370 McKnight Road
 300 Arcadia Court
 Pittsburgh, PA 15237
 Phone: 412 367-7711 office
 Email: isop1@earthlink.net

Ship To:

Nacito, Joseph
 9370 McKnight Road
 300 Arcadia Court
 Pittsburgh, PA 15237

Contact: *Nacito, Joseph*

Customer: *Nacito, Joseph*

Notes

REVISED SALES ORDER

MULTI-PURPOSE SYNTHETIC GRASS LAWN

As understood, a prepared surface (by others) on the roof of the Maintenance Building, 70' X 30' (2100 sq. ft.) will be reduced in size by an insertion of pressed concrete. Based upon the installers need to abut the concrete arc and the roof perimeter, we expect in excess of (1700 sq. ft.) of long fiber, rubber backed synthetic turf to be utilized. Depending on the installation foreman's expertise, a prescribed amount of green buffing and/or fine green sand will be brushed into the turf for a natural look and feel. THIS SYSTEM REQUIRES no mowing, edging, watering or fertilizing. It is non-allergenic, UV resistant and can be used for sport, leisure or just a great appearance. Maintenance is virtually eliminated.

Total installed Cost (based upon 1725 sq. ft. of material) \$22,325.00

Seller	Payment Terms	FOB Point	Carrier	Ship Service	Requested Ship Date
dbuzon	Due on receipt	Origin	Not Applicable		07/16/2008

Item #	Type	Number / Description	Unit Price	Qty Ordered	Total Price
1	Misc. Sale	Total installed Cost	\$ 22,325.00	1 ea	\$ 22,325.00

Customer Approval: _____ Date: _____
 Customer Approval: _____ Date: _____
 Sales Approval: _____ Date: _____

SubTotal: \$ 22,325.00
 Sales Tax: \$ 0.00
 TOTAL: \$ 22,325.00

Paid by:
Jonolley Properties
“Consulting”



B.E.A.R. of PA, INC.
 155 Route 228 W.
 Valencia, PA 16059
 Phone: 724-443-4441
 FAX: 724-443-4050
 Email: bearofpa@nauticom.net

Sales Order

June 3, 2009

*Changes
 have taken place*

5373



Bill To:

Nocito, Joseph
 9370 McKnight Road
 300 Arcadia Court
 Pittsburgh, PA 15237
 Phone: 412 367-7711 office

Ship To:

Nocito, Joseph
 Villa Noci
 Bell Acres Borough
 Sewickley, PA 15243
 Contact: Nocito, Joseph

Fence

Notes

Perimeter containment Fencing for Tennis and Basketball Courts, respectively. Please see Court layout sheets for summary specifications.
 The following constitutes a Project Change for the Tennis Courts...and a Project Add-On for the Basketball area.

PRODUCT CHANGES

- In both cases, the Type and Style of fencing remains the same...Black Vinyl Clad Chain Link on a matching polyester coated framework. All vertical supports are secured in ASTM referenced concrete footers.
- * Tennis Court adds 16 lineal feet to 226 total
- * All terminal Posts changed to 3" od
- * (4) of (8) 3" od elevated to 15' high for Lighting System
- * Chain link mesh for Tennis courts changed to 1.75".
- * Change Middle Bracing to complete middle rail.
- * Inside stretch...Flat side to courts

PRODUCT ADD-ON

Upon Mr. Nocito's request, the planned Basketball Court will have a fencing system identical in style and height to the Tennis Court, save for the fabric size (2" mesh).

- * Add 280 Lineal feet of Fencing
- * Perimeter layout as depicted
- * (4) Of (6) Terminals elevated to 15' high for Lighting System.

MATERIAL AND LABOR PRICING

A. Tennis Court Fencing...Material, Labor, Concrete \$6,520.00
 B. Basketball Court Fencing...Material, Labor, Concrete \$9,115.00
 TOTAL \$15,635.00

NO PAYMENT required or NET CHANGES made at this time.

*Deposit
 1595 \$7400.00*

Seller	Payment Terms	FOB Point	Shipping Terms	Ship Via	Req. Ship Date
rjbaker	None	Origin	Prepaid	Not Applicable	7/1/09

Item #	Type	Item / Description	Unit Price	Qty Ordered	Extended Price
1	Misc.	Total of above - PA Sales Tax does not apply	\$ 15,635.00	1 ea	\$ 15,635.00

- Paid by:
- **Jonolley Properties**
- **“Consulting”**

Summary Exhibit

6/23/2008 - 6/7/2010

Payments to BEAR of PA - Work done at 137 Beech Ridge

\$248,324.73

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonolley Properties	Consulting	6/23/2008	1430	B.E.A.R. of Pittsburgh, Inc.	\$36,216.64
Palace Development Company	Development Expense	8/26/2008	11035	BEAR of Pennsylvania - 4574	\$16,874.40
Palace Development Company	Development Expense	8/26/2008	11035	BEAR of Pennsylvania - 4579	\$12,897.00
Jonolley Properties	Consulting	10/6/2008	1479	BEAR Of PA Inc. - 4756	\$22,325.00
Jonolley Properties	Consulting	6/9/2009	1589	BEAR of PA - 4577	\$11,671.00
Jonolley Properties	Consulting	6/9/2009	1593	BEAR of Pennsylvania - 5370	\$7,400.00
Jonolley Properties	Consulting	8/19/2009	1670	BEAR of PA Inc. - Deposit	\$11,531.25
Palace Development Company	Consulting	9/14/2009	11132	BEAR of PA Inc. - 5931	\$11,531.25
Palace Development Company	Consulting	10/19/2009	11160	BEAR of PA - 4579	\$21,887.79
Palace Development Company	Consulting	10/19/2009	11162	BEAR of Pennsylvania, Inc. - 4574	\$2,382.00
Palace Development Company	Consulting	10/19/2009	11163	BEAR of Pennsylvania, Inc. - 4576	\$3,870.00
Palace Development Company	Consulting	10/19/2009	11161	BEAR of Pennsylvania, Inc. - Fencing	\$6,014.00
Palace Development Company	Consulting	11/6/2009	11173	BEAR of Pennsylvania Inc. - FENCING INV	\$2,700.00
Palace Development Company	Consulting	11/17/2009	11176	Bear of Pennsylvania inc. - Invoice 4572	\$44,839.10
Palace Development Company	Consulting	11/17/2009	11178	Bear of Pennsylvania Inc. - Invoice 4574-4576	\$11,785.74
Palace Development Company	Consulting	11/17/2009	11177	Bear of Pennsylvania Inc. - Invoice 4578	\$16,639.21
Jonolley Properties	Repairs and Maintenance	12/23/2009	1725	Bear of PA Inc. - 6080	\$672.35
Jonolley Properties	Repairs and Maintenance	6/7/2010	1748	BEAR of PA - 6385	\$7,088.00
					\$248,324.73

ASTORINO

- Company that did interior furniture and interior “casework” at “Villa Noci”
- From January 2006 - June 2011, they were paid over **\$880,000**
- Checks issued from:
 - Nocito Enterprises Inc.
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company
- The majority of these payments were fraudulently classified as “Consulting”



August 30, 2006

Ms. Ann Harris
c/o Mr. Joseph Nocito
300 Arcadia Court
9730 McKnight Road
Pittsburgh, Pennsylvania 15237

Dear Ann:

Enclosed please find current invoices for Mr. Nocito's projects. The first is for continuing work on the architecture project (1001526.00). The other ten invoices are for labor for Mr. Nocito's furniture/furnishings projects. The enclosed time billing invoices total \$5,926.33.

Also enclosed are five invoices for furniture and furnishings. Invoice 12701.00-06 is for fibersealing furniture in the Great Room and Library, shipping/delivery of furniture and sales tax in the amount of \$2,346.53. There will be additional invoices on this project.

Invoice 12702.00-05 is also for fibersealing furniture in the Informal 1st Floor Areas along with shipping/delivery of furniture and sales tax and the amount due on this invoice is \$1,972.18. There will be additional invoices on this project.

The next invoice (12709.99-11) is for Non-Proposal Miscellaneous Items plus shipping of the items and sales tax in the amount of \$4,018.70. No deposit was given on this project and there will be additional invoices.

Also enclosed is Invoice 15236.00-07 for Lamps for the New Residence. No deposit was given on this project and the total amount due on this invoice is \$1,314.42. There may be additional invoices on this project.

The last invoice in this packet is for 16262.01-01 - Additional Outdoor Furniture in the amount of \$5,645.15. A deposit of \$20,000.00 was given on this project and is reflected on Page 5 of 5. All items have been invoiced on this first invoice for this project number. The only additional invoices you may receive on this project are for shipping/delivery/miscellaneous expenses plus sales tax that have not yet been posted to this project.

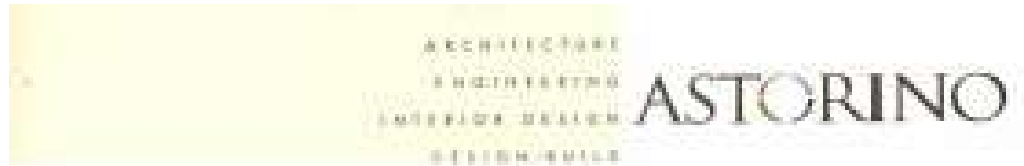
We are also requesting an additional deposit of \$41,000.00 on Project 16262.00 - Outdoor Furniture since our payments to vendors (deposits and invoices) have exceeded the original deposit (\$124,829.52) you made on this project. Mr. Nocito's recent overpayment of \$14,800.87 was also applied to this project per his verbal approval to me on August 24th.

We want to thank Mr. Nocito for his recent payments on invoices and the past due sales tax. Mr. Nocito is current with his payments except for the invoices enclosed in this packet and the \$41,000.00 additional deposit request.

227 Fort Pitt Boulevard
Pittsburgh Pennsylvania 15222
T E L 412 765 1700 F A X 412 765 1711
W W W astorino.com

Paid by:
Jonolley Properties

“Consulting”



May 23, 2007

Mr. Joseph
c/o Mr. Joseph
300 Avenue
1110 Millersburg Road
Pittsburgh, Pennsylvania 15212

Dear Mr.:

Enclosed please find certain invoices for Mr. Nuccio's projects. These invoices are for labor for Mr. Nuccio's
Forensic/Investigative projects. The enclosed invoice listing amounts total \$1,100.00.

Also enclosed is one invoice for Forensic and Investigative. Invoice #100700-04-00 is for New England Medical Center (see file
shipping and returns. The #1100-04. There will be additional invoices on this project.

If you have any questions:

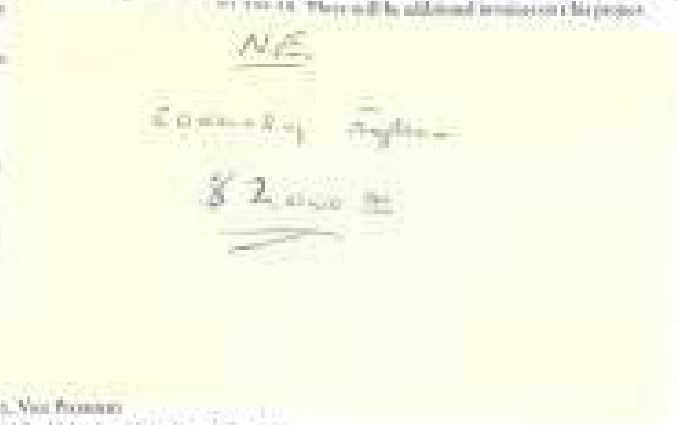
Sincerely,

Kevin S. Dink
Business Manager
Forensic and Investigative Group

Enclosure

cc:

Henry M. Wu
Michael B. Dinkler, Vice President
Thomas W. Varns, AIA and Member ASCE, Project Designer



Paid by:
Nocito Enterprises

“Consulting”

<h1>ASTORINO</h1> <p>Architecture Engineering Interior Design Design/Build</p>		<h2>INVOICE</h2>	
Sold To: Mr. & Mrs. Joseph Nocito 300 Arcadia Court 9730 McKnight Road Pittsburgh, PA 15237		Invoice #: 12705.00-01 Invoice Date: 10/8/2006 Terms: 10 Days	
Ship To: Sewickley Heights, Pennsylvania		Project #: 12705.00 - Furnishings - Secondary Guest Suites - Pittsburgh, PA	
Stair Hall #005		+++ Qty. 48 Lineal Feet - Supply Only Woven Wilton Cut Pile Runner Style: Kashmir Color: Red Width: 31" Tag: Nocito / Runner / Stair Hall #300 \$1,214.40	
Guest Bedroom Six - #213		Qty. 1 - Queen Upholstered Headboard Finish: Richmond Green Premium Size: 63 1/2" w x 52 1/2" h Fabric: Floral - Olivia Tag: Nocito / Headboard / G. Bdrm. Six #213 \$1,353.00	
Qty. 5.5 Yards - Fabric to Upholster Headboard Style: Marseille Floral Vine Color: Sky Tag: Nocito / Fabric for Headboard / G. Bdrm. Six #213 \$242.00		Qty. 1 - Posturedic 700 Plush Pillow Top Mattress & Boxspring Set Size: Queen Tag: Nocito / Bed Set / G. Bdrm. Six #213 \$405.00	
Qty. 1 - Coverlet Collection: Navada Color: Ecru Size: Queen Tag: Nocito / Labor / G. Bdrm. Six #213 \$584.00		Qty. 1 - Labor to Fabricate Shirred Dust Skirt Size: Queen Fabric: Marseille Floral Vine Tag: Nocito / Labor / G. Bdrm. Six #213 \$166.63	
1 2705.00 - Furnishings - Secondary Guest Suites - Pittsburgh, PA		Page 1 of 30	
227 Fort Pitt Boulevard Pittsburgh, PA 15222		TEL 412 765 1700 FAX 412 765 2825 WWW astorino.com	

<h1>ASTORINO</h1> <p>Architecture Engineering Interior Design Design/Build</p>		<h2>INVOICE</h2>															
Sold To: Mr. & Mrs. Joseph Nocito 300 Arcadia Court 9730 McKnight Road Pittsburgh, PA 15237		Invoice #: 12705.00-01 Invoice Date: 10/8/2006 Terms: 10 Days															
Ship To: Sewickley Heights, Pennsylvania		Project #: 12705.00 - Furnishings - Secondary Guest Suites - Pittsburgh, PA															
Make all checks payable to: Astorino 227 Fort Pitt Boulevard Pittsburgh, PA 15222 Attn: Karen Dudt		<table border="1"> <tr> <td>ITEM TOTAL</td> <td>110,435.27</td> </tr> <tr> <td>+Shipping/Freight</td> <td>6,073.39</td> </tr> <tr> <td>+Miscellaneous Expenses*</td> <td>1,109.96</td> </tr> <tr> <td>+Tax</td> <td>8,233.30</td> </tr> <tr> <td>SUBTOTAL</td> <td>125,851.91</td> </tr> <tr> <td>- Deposit Received</td> <td>-112,496.09</td> </tr> <tr> <td>BALANCE DUE</td> <td>\$13,355.82</td> </tr> </table>		ITEM TOTAL	110,435.27	+Shipping/Freight	6,073.39	+Miscellaneous Expenses*	1,109.96	+Tax	8,233.30	SUBTOTAL	125,851.91	- Deposit Received	-112,496.09	BALANCE DUE	\$13,355.82
ITEM TOTAL	110,435.27																
+Shipping/Freight	6,073.39																
+Miscellaneous Expenses*	1,109.96																
+Tax	8,233.30																
SUBTOTAL	125,851.91																
- Deposit Received	-112,496.09																
BALANCE DUE	\$13,355.82																
Marigil M. Walsh, ASID Senior Vice President, Residential Interiors		Randy Snell, Allied Member ASID Project Manager, Residential Interiors															
* Miscellaneous expenses to include, but not limited to: Federal Express, Storage/Delivery, Travel, Parking, Mileage, Copies, Photos.																	
1 2705.00 - Furnishings - Secondary Guest Suites - Pittsburgh, PA		Page 30 of 30															
227 Fort Pitt Boulevard Pittsburgh, PA 15222		TEL 412 765 1700 FAX 412 765 2825 WWW astorino.com															

Paid by: Jonolley Properties

“Consulting”

ARCHITECTURE
ENGINEERING
INTERIOR DESIGN
DESIGN/BUILD
ASTORINO

REVISED

March 15, 2006

Mr. & Mrs. Joseph Nocito
300 Arcadia Court
9730 McKnight Road
Pittsburgh, PA 15237

RE: CONFIRMATION OF ORDER FOR PROJECT I6266.00
Window Treatments Phase 1 - Pittsburgh, PA
SHIP TO: Pittsburgh, PA

Dear Mr. Nocito

We are pleased to submit the following for your approval. A signed copy of this proposal and the required deposit is necessary prior to placement of orders. This proposal may be withdrawn if not accepted within ten (10) days.

Breakfast Room

- Fabricate and install casual shaped valances on 3 windows and 1 door. 2,424.39
- Qty. 36 Yards Main valance fabric
Pattern: Beissegui Cotton print
Color: Ochre 1,724.40
- Qty. 8.5 Yards contrast fabric
Pattern: Sawyer
Color: Chili 162.35

SunRoom

- Fabricate and install blackout lined shaped pleated valances with long jabots. 2,314.35

I 16266.00

Page 1 of 6
227 Fort Pitt Boulevard
Pittsburgh Pennsylvania 15222
T 412 765 1700 F 412 765 1711
www.astorino.com

- Qty. 21 Yards drapery fabric
Pattern: Silk stripe
Color: Multi 607.95
- Qty. 20.5 Yards tassel fringe
Color: red/ green/ gold 1,086.50

PROJECT TOTAL: 40,613.22
+ PA Sales Tax: 2,842.93
GRAND TOTAL: \$43,456.15
REQUIRED DEPOSIT: \$30,459.92

The above pricing does not include freight, delivery charges, storage or reimbursable expenses plus applicable taxes to be invoiced. See the attached 'General Terms and Conditions to the Confirmation of Interior Design Orders.'

I 16266.00

Page 5 of 6

Please sign on the line provided below and return one executed copy with your deposit. Should you have any questions, feel free to call.

Sincerely,

Astorino
Marigil M. Walsh
Marigil M. Walsh, ASID
Senior Vice President, Residential Interiors

Randy L. Snell
Randy L. Snell, Allied Member ASID
Project Manager, Residential Interiors

ACCEPTED BY:

J. Nocito

Date: 4-11-06

I 16266.00

Page 6 of 6

Paid by: Jonolley Properties

“Consulting”

Summary Exhibit

1/3/2006 - 7/26/2011

Payments to Astorino

\$880,528.59

Company Paid From	Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonoley Properties	Consulting	1/3/2006	1171	Astorino - 1001526.00	\$12,069.57
Jonoley Properties	Consulting	1/3/2006	1170	Astorino - 1002700.00	\$19,000.00
Jonoley Properties	Consulting	1/3/2006	1172	Astorino - 15228.00-02	\$17,148.96
Jonoley Properties	Consulting	2/8/2006	1188	Astorino - 12709.99-05	\$1,801.10
Jonoley Properties	Consulting	2/8/2006	1188	Astorino - 15228.00-03	\$8,197.80
Jonoley Properties	Consulting	2/8/2006	1188	Astorino - 15236.00-01	\$8,981.65
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1312	\$2,598.77
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1313	\$187.50
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1314	\$1,025.00
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1315	\$251.25
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1316	\$558.75
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1317	\$202.50
Nocto Enterprises	Consulting Expense	2/8/2006	6534	Astronino - T1318	\$3,312.50
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1319	\$160.00
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1320	\$1,158.75
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1321	\$341.25
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1322	\$160.00
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1323	\$725.00
Nocto Enterprises	Consulting Expense	2/8/2006	6535	Astronino - T1324	\$1,217.50
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 1002701.00	\$37,000.00
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 1002702.00	\$21,000.00
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 1002703.00	\$4,000.00
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 12707.00-01	\$14,257.90
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 12709.99-06	\$3,134.59
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 15228.00-04	\$2,124.15
Jonoley Properties	Consulting	2/27/2006	1194	Astorino - 15236.00-02	\$2,960.46
Nocto Enterprises	Consulting Expense	2/27/2006	6565	Astronino	\$13,524.06
Jonoley Properties	Consulting	3/7/2006	1196	Astorino	\$44,234.94
Jonoley Properties	Consulting	3/10/2006	1197	Astorino	\$38,279.41
Jonoley Properties	Consulting	3/15/2006	1198	Astorino	\$42,315.27
Jonoley Properties	Consulting	3/20/2006	1202	Astorino - 12707.00-02	\$2,720.05
Jonoley Properties	Consulting	3/20/2006	1202	Astorino - 15218.00-02	\$24.82
Jonoley Properties	Consulting	3/20/2006	1202	Astorino - 15228.00-05	\$1,164.93
Jonoley Properties	Consulting	3/20/2006	1202	Astorino - 15236.00-03	\$5,531.55
Nocto Enterprises	Consulting Expense	3/20/2006	6617	Astronino	\$12,853.03
Jonoley Properties	Consulting	4/11/2006	1207	Astorino	\$20,000.00
Jonoley Properties	Consulting	4/11/2006	1208	Astorino	\$35,000.00
Jonoley Properties	Consulting	5/24/2006	1221	Astorino	\$16,000.00
Nocto Enterprises	Consulting Expense	5/24/2006	6739	Astronino	\$7,477.39
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 12701	\$717.97
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 12702	\$2,487.75
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 12704	\$590.38
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 12709	\$5,830.77
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 15236	\$401.85
Jonoley Properties	Consulting	6/12/2006	1226	Astorino - 15266	\$6,871.18
Nocto Enterprises	Consulting Expense	6/12/2006	6780	Astronino	\$8,110.20
Jonoley Properties	Consulting	8/7/2006	1239	Astorino - 12701-02-04-06	\$48,453.65
Jonoley Properties	Consulting	8/7/2006	1237	Astorino - 1001526.00	\$6,912.41
Jonoley Properties	Consulting	8/7/2006	1238	Astorino - 1001526.00	\$7,888.51
Jonoley Properties	Consulting	8/7/2006	1237	Astorino - 12701.00-04	\$324.94
Jonoley Properties	Consulting	8/7/2006	1238	Astorino - 12701.00-05	\$4,220.99
Jonoley Properties	Consulting	8/7/2006	1237	Astorino - 12702.00-03	\$2,162.78
Jonoley Properties	Consulting	8/7/2006	1238	Astorino - 12702.00-04	\$939.41
Jonoley Properties	Consulting	8/7/2006	1238	Astorino - 12704.00-03	\$2,216.85
Jonoley Properties	Consulting	8/7/2006	1237	Astorino - 12709.99-09	\$710.79
Jonoley Properties	Consulting	8/7/2006	1238	Astorino - 12709.99-10	\$1,713.27
Jonoley Properties	Consulting	8/7/2006	1237	Astorino - 15228.00-06	\$544.14
Jonoley Properties	Consulting	8/7/2006	1237	Astorino	\$6,140.94
Nocto Enterprises	Consulting Expense	8/7/2006	6875	Astronino	\$6,912.41
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 1526.00	\$591.01
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2701.00	\$2,545.00
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2702.00	\$2,225.00
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2703.00	\$118.75
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2704.00	\$198.75
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2705.00	\$215.00
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 2705.99	\$950.00

Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 5228.00	\$102.50
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 5236.00	\$156.25
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 5262.00	\$102.50
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 5262.01	\$128.75
Nocto Enterprises	Consulting Expense	8/7/2006	6874	Astronino - 5266.00	\$175.00
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 1006262.00	\$41,000.00
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 12701.00-06	\$2,346.53
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 12702.00-05	\$1,972.18
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 12709.99-11	\$4,018.70
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 15236.00-07	\$1,314.42
Jonoley Properties	Consulting	9/11/2006	1248	Astorino - 15262.01-01	\$5,945.15
Nocto Enterprises	Consulting Expense	9/11/2006	6949	Astronino	\$5,526.33
Nocto Enterprises	Consulting Expense	10/2/2006	6994	Astronino	\$7,100.00
Jonoley Properties	Consulting	12/11/2006	1270	Astorino - 12700.00-01	\$29,672.51
Jonoley Properties	Consulting	12/11/2006	1271	Astorino - 12701.00-07	\$2,060.47
Jonoley Properties	Consulting	12/11/2006	1272	Astorino - 12702.00-06	\$339.49
Jonoley Properties	Consulting	12/11/2006	1262	Astorino - 12706.00-01	\$13,366.62
Jonoley Properties	Consulting	12/11/2006	1263	Astorino - 12706.00-02	\$4,555.22
Jonoley Properties	Consulting	12/11/2006	1264	Astorino - 12709.99-13	\$7,011.96
Jonoley Properties	Consulting	12/11/2006	1273	Astorino - 12709.99-14	\$7,006.30
Jonoley Properties	Consulting	12/11/2006	1274	Astorino - 15228.00-07	\$475.36
Jonoley Properties	Consulting	12/11/2006	1265	Astorino - 15236.00-08	\$1,308.98
Jonoley Properties	Consulting	12/11/2006	1266	Astorino - 15262.00-01	\$22,052.58
Jonoley Properties	Consulting	12/11/2006	1267	Astorino - 15262.01-02	\$178.10
Jonoley Properties	Consulting	12/11/2006	1269	Astorino - 15266.01	\$30,000.00
Jonoley Properties	Consulting	12/11/2006	1268	Astorino - 15320.00-01	\$3,378.96
Jonoley Properties	Consulting	12/11/2006	1275	Astorino - 15320.00-02	\$3,007.75
Jonoley Properties	Consulting	12/11/2006	1262	Astorino - Sales Tax Deduction	(\$6,233.30)
Jonoley Properties	Consulting	12/11/2006	1263	Astorino - Sales Tax Deduction	(\$289.01)
Jonoley Properties	Consulting	12/11/2006	1264	Astorino - Sales Tax Deduction	(\$468.73)
Jonoley Properties	Consulting	12/11/2006	1265	Astorino - Sales Tax Deduction	(\$85.63)
Jonoley Properties	Consulting	12/11/2006	1266	Astorino - Sales Tax Deduction	(\$13,259.54)
Jonoley Properties	Consulting	12/11/2006	1267	Astorino - Sales Tax Deduction	(\$1,685)
Jonoley Properties	Consulting	12/11/2006	1270	Astorino - Sales Tax Deduction	(\$10,799.73)
Jonoley Properties	Consulting	12/11/2006	1271	Astorino - Sales Tax Deduction	(\$1,134.80)
Jonoley Properties	Consulting	12/11/2006	1272	Astorino - Sales Tax Deduction	(\$22,211)
Jonoley Properties	Consulting	12/11/2006	1273	Astorino - Sales Tax Deduction	(\$468.35)
Jonoley Properties	Consulting	12/11/2006	1274	Astorino - Sales Tax Deduction	(\$21.15)
Nocto Enterprises	Consulting Expense	12/11/2006	7130	Astronino - 1001526.00	\$11,117.19
Nocto Enterprises	Consulting Expense	12/11/2006	7131	Astronino - 1001526.00	\$10,325.93
Jonoley Properties	Consulting	1/25/2007	1292	Astorino	\$9,500.00
Nocto Enterprises	Consulting Expense	1/25/2007	7288	Astronino	\$6,300.00
Jonoley Properties	Consulting	2/6/2007	1295	Astorino	\$4,860.72
Nocto Enterprises	Consulting Expense	2/6/2007	7312	Astronino	\$1,554.94
Jonoley Properties	Consulting	3/19/2007	1302	Astorino	\$16,500.00
Nocto Enterprises	Consulting Expense	5/7/2007	7533	Astronino - T1641	\$11,453.61
Nocto Enterprises	Consulting Expense	5/7/2007	7533	Astronino - T1642	\$145.00
Nocto Enterprises	Consulting Expense	5/7/2007	7533	Astronino - T1643	\$602.50
Nocto Enterprises	Consulting Expense	5/7/2007	7533	Astronino - T1644	\$81.25
Jonoley Properties	Consulting	5/21/2007	1319	Astorino	\$6,200.00
Nocto Enterprises	Consulting Expense	5/21/2007	7547	Astronino	\$1,500.00
Nocto Enterprises	Consulting Expense	6/13/2007	7516	Astronino	\$2,000.00
Jonoley Properties	Consulting	8/2/2007	1340	Astorino	\$2,500.00
Nocto Enterprises	Consulting Expense	8/2/2007	7754	Astronino - 001526.01	\$13,400.00
Jonoley Properties	Consulting	8/8/2007	1342	Astorino - 1001526.01	\$22,300.00
Jonoley Properties	Consulting	9/10/2007	1360	Astorino	\$3,600.00
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002700.00	(\$36,000.00)
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002701.00	(\$55,400.00)
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002702.00	(\$2,000.00)
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002703.00	(\$4,200.00)
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002704.00	(\$500.00)
Northland Properties	Vilancio - Building	9/17/2007	1025V	Astorino - 1002705.00	(\$4,000.00)
Jonoley Properties	Consulting	10/29/2007	1367	Astorino	\$12,000.00
Jonoley Properties	Consulting	12/21/2007	1380	Astorino	\$11,250.00
Nocto Enterprises	Consulting Expense	1/4/2008	8158	Astronino	\$350.00
Nocto Enterprises	Consulting Expense	1/25/2008	8232	Astronino	\$1,250.00
Nocto Enterprises	Consulting Expense	2/5/2008	8315	Astronino	\$112.96
Nocto Enterprises	Consulting Expense	5/13/2008	8504	Astronino - 2008700.00	\$185.25
Jonoley Properties	Consulting	6/26/2008	1433	Astorino - T1926	\$1,375.00
Nocto Enterprises	Consulting Expense	7/7/2008	8614	Astronino - 109732	\$282.50
Nocto Enterprises	Consulting Expense	7/7/2008	8614	Astronino - T1945	\$1,755.00
Jonoley Properties	Consulting	8/12/2008	1449	Astorino - 1008474.00	\$2,200.00
Palace Development Company	Development Expense	8/26/2008	11036	Astorino - T1985	\$1,736.25
Jonoley Properties	Consulting	8/19/2008	1459	Astorino - T2016	\$50.00
Jonoley Properties	Consulting	10/10/2008	1486	Astorino	\$50,000.00
Nocto Enterprises	Consulting Expense	10/21/2008	8917	Astronino - 1008474.00	\$2,488.75
Palace Development Company	Consulting	11/24/2008	11062	Astorino - 1008474.00	\$2,500.00
Palace Development Company	Consulting	12/18/2008	11071	Astorino	\$40,000.00
Palace Development Company	Consulting	1/19/2009	11081	Astorino - 18474.00	\$603.75
Palace Development Company	Consulting	1/19/2009	11081	Astorino - 18474.99	\$431.25
Nocto Enterprises	Consulting Expense	2/23/2009	9325	Astronino - 18474.00-02	\$578.64



Nocto Enterprises	Consulting Expense	2/23/2009	9325	Astronino - T2085	\$575.00
Jonoley Properties	Consulting	3/16/2009	1525	Astorino	\$13,000.00
Jonoley Properties	Consulting	5/7/2009	1559	Astorino	\$10,355.10
Jonoley Properties	Consulting	6/1/2009	1578	Astorino - T3007	\$230.00
Jonoley Properties	Consulting	6/25/2009	1600	Astorino - 18474.99-02	\$1,761.27
Jonoley Properties	Consulting	6/25/2009	1600	Astorino - T3016	\$287.50
Jonoley Properties	Consulting	6/25/2009	1600	Astorino - T3017	\$661.25
Jonoley Properties	Consulting	7/16/2009	1638	Astorino - 1008474.00	\$725.57
Jonoley Properties	Consulting	7/16/2009	1638	Astorino - 1008474.99	\$776.25
Jonoley Properties	Consulting	7/16/2009	1638	Astorino - 18474.00-08	\$3,443.46
Jonoley Properties	Consulting	7/16/2009	1638	Astorino - 18474.99-03	\$11,701.77
Jonoley Properties	Consulting	8/11/2009	1664	Astorino - 1008474.99	\$172.50
Jonoley Properties	Consulting	8/11/2009	1664	Astorino - 18474.99-07	\$2,019.30
Jonoley Properties	Consulting	9/16/2009	1683	Astorino - 18474.99-05	\$1,083.85
Palace Development Company	Consulting	11/25/2009	11191	LD Astorino - 1008474.99	\$345.00
Jonoley Properties	Consulting	3/16/2011	1847	Astorino - 1002702.00	\$368.10
Jonoley Properties	Consulting	3/16/2011	1847	Astorino - 1002702.00	\$230.00
Jonoley Properties	Consulting	3/16/2011	1847	Astorino - 18474.99-06	\$2,038.30
Jonoley Properties	Consulting	3/16/2011	1847	Astorino - 18474.99-07	\$327.21
Nocto Enterprises	Consulting Expense	5/20/2011	11735	Astronino - 1847499-08	\$223.63
Jonoley Properties	Consulting	6/13/2011	1939	Astorino - 1008474	

VILLA NOCI UTILITIES

- From January 2006 – December 2012, payments were made to Columbia Gas, Duquesne Light and Edgeworth Municipal Authority totaling over **\$429,000**

- Checks issued from:
 - Northland Properties
 - Jonolley Properties
 - Palace Development Company

- The majority of these payments were fraudulently classified as:
 - “Office Expense”
 - “Utilities”
 - “Villanoci – Utilities”

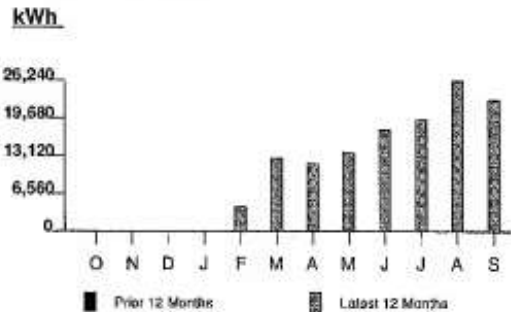
 A NiSource Company	 Gas Bill Residential Service	Account Number 17192119 003 000 0 Statement Date 01/07/2009 15352												
How to Contact Us		Billing & Payment Summary												
<p>1-888-460-4332 For DirectLink self-service 24 hours/day For billing questions or complaints, please call 7 a.m. - 5:30 p.m., Mon. - Fri. before due date For quickest response, call 11 a.m. - 3 p.m., Mon. - Fri.</p> <p>1-888-460-4332 For gas leaks or odor of gas 24 hours/day Press option 2 after the greeting</p> <p>711 For hearing-impaired relay</p> <p>www.columbiagas.com Click on DirectLink e-Services for account information, online billing and payment services, financial assistance, and other useful tools.</p> <p>Billing Options Budget Payment Plan Reduce the impact of higher, unstable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month. Customer CHOICE Purchase your natural gas from an unregulated supplier and have more control over the gas cost portion of your bill, which amounts to nearly two-thirds of your bill. Columbia Gas will still deliver the gas and provide safe, reliable service.</p> <p>Payment Options Online Pay free by electronic check at our Web site. CheckFree E-bill Receive and pay bills online through CheckFree. Enroll at our Web site. ZipCheck Authorize your bank to pay your bill automatically each month. Enroll online. NCD EasyPay Call 1-800-294-8572 or link from our Web site to pay by credit/debit card, or e-check. A convenience fee will apply. Authorized Payment Centers Call or visit us online to find a payment center near you. Agents charge a fee for each transaction. Mail Return coupon below with payment to: Columbia Gas of Pennsylvania P.O. Box 742537 Cincinnati, OH 45274-2537</p> <p>Gas Meter Information Actual Reading A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut- off. Please contact us to make arrangements if access is required. Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used. Gas Usage We measure your gas usage in Ccf equal to 100 cubic feet.</p>	<p>Customer Name Northland Properties</p> <table border="0"> <tr> <td>Previous Amount Due on 12/08/2008</td> <td style="text-align: right;">\$11.90</td> </tr> <tr> <td>Payments Received by 11/21/2008</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Balance on 01/07/2009</td> <td style="text-align: right;">= \$0.00</td> </tr> <tr> <td>Charges for Gas Service This Period</td> <td style="text-align: right;">+ \$6,466.99</td> </tr> </table> <table border="1" style="width: 100%;"> <tr> <td>Amount Due by 01/30/2009</td> <td style="text-align: right;">= \$6,466.99</td> </tr> </table>	Previous Amount Due on 12/08/2008	\$11.90	Payments Received by 11/21/2008	-	Balance on 01/07/2009	= \$0.00	Charges for Gas Service This Period	+ \$6,466.99	Amount Due by 01/30/2009	= \$6,466.99	<p>Billing & Payment Notes A late payment fee of 1.25% per month will be charged on any balance of the current total Amount Due that remains unpaid on or after the due date. See back of bill for Detail of Charges for Gas Service.</p>		
Previous Amount Due on 12/08/2008	\$11.90													
Payments Received by 11/21/2008	-													
Balance on 01/07/2009	= \$0.00													
Charges for Gas Service This Period	+ \$6,466.99													
Amount Due by 01/30/2009	= \$6,466.99													
Service Summary		Service Summary Notes												
<p>Meter Number M7600514</p>	<p>Service Location 137 Beach Ridge Dr Garage Swickley PA 15143</p> <table border="0"> <tr> <td>Meter Readings (31 Billing Days)</td> <td></td> </tr> <tr> <td>Actual Reading on 12/12</td> <td style="text-align: right;">3150</td> </tr> <tr> <td>Estimated Reading on 11/11</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Gas Used (Ccf)</td> <td style="text-align: right;">= 3156</td> </tr> <tr> <td>(Multiplier)</td> <td style="text-align: right;">X 1.1137</td> </tr> <tr> <td>Total Gas Used (Ccf)</td> <td style="text-align: right;">= 3515</td> </tr> </table>	Meter Readings (31 Billing Days)		Actual Reading on 12/12	3150	Estimated Reading on 11/11	-	Gas Used (Ccf)	= 3156	(Multiplier)	X 1.1137	Total Gas Used (Ccf)	= 3515	<p>Your next actual meter reading date is 2/13/2009 To avoid a calculated bill next month, report your meter reading at 1-800-837- 3721 from a touch-tone phone, or 1-888-460-4332 from a rotary phone, on January 15, 2009. Your PSID number is 501052100. See meter reading instructions in the left column of your bill. A multiplier is applied to meter readings to determine actual consumption based on standard temperature and pressure conditions.</p>
Meter Readings (31 Billing Days)														
Actual Reading on 12/12	3150													
Estimated Reading on 11/11	-													
Gas Used (Ccf)	= 3156													
(Multiplier)	X 1.1137													
Total Gas Used (Ccf)	= 3515													

Paid by:
Northland Properties
“Villanoci-Utilities”

Customer Name and Service Address:
 NORTHLAND PROPERTIES
 137 BEECH RIDGE DR LOT 3
 SEWICKLEY, PA 15143-8407

Account Number 9001-006-547-005
 Rate: RS-Residential Service
 Date Prepared: 09/07/07

www.duquesnelight.com
 1-412-393-7100

Meter Reading Usage Information	Summary												
Next Scheduled Meter Reading Date: October 3, 2007	Prior Billing Information Amount of Last Bill \$3211.66 Payment(s) Received as of 08/21/07 -3211.66 Total Amount Owed From Your Last Bill \$0.00												
Meter Read Information for Meter Number: G12098381 Present: Sep 06, 2007 - Actual 4501 Prior: Aug 07, 2007 - Actual 4356 Difference 145 Your Meter Multiplier x 160 Total kWh Used 23200	Current Billing Information DLC Basic Service Charges (see page 3) 2840.44 TOTAL ACCOUNT BALANCE PAYABLE TO DLC \$2840.44 TOTAL BUDGET PAYMENT PLAN AMOUNT \$2103.00												
Electric Usage: Comparing Your Usage <table border="1"> <thead> <tr> <th></th> <th>Sep 06</th> <th>Sep 07</th> </tr> </thead> <tbody> <tr> <td>Avg. kWh Per Day</td> <td>0</td> <td>773</td> </tr> <tr> <td>Avg. Temperature (F)</td> <td>70</td> <td>73</td> </tr> <tr> <td>YTD Usage (kWh)</td> <td>0</td> <td>131,040</td> </tr> </tbody> </table>  Your Average Usage for the past 7 months is 18,720 kWh. Total Usage for the past 7 months is 131,040 kWh. The Price to Compare for your rate class is 7.18 cents/kWh. It will change every June and December. For more information & supplier offers visit www.PAPowerSwitch.com & www.ocs.state.pa.us .		Sep 06	Sep 07	Avg. kWh Per Day	0	773	Avg. Temperature (F)	70	73	YTD Usage (kWh)	0	131,040	ACTUAL METER READING BILL See following pages for more detailed information. Please contact us at 1-412-393-7100 with any billing questions before the due date on your bill. Help Our Neighbors. Give to the Dollar Energy Fund to help people without heat or light. Please add \$1.00 to your payment or make a monthly pledge at www.duquesnelight.com . Your gift is tax deductible.
	Sep 06	Sep 07											
Avg. kWh Per Day	0	773											
Avg. Temperature (F)	70	73											
YTD Usage (kWh)	0	131,040											

Estimated Gross Receipts Tax	Estimated PA State Taxes	Late Charge after Oct 1, 2007	Payment Due Oct 1, 2007	To Join the Budget Payment Plan see the message on page 3	Amount Due \$2840.44
\$159.81	\$366.34	\$35.51	Oct 1, 2007		\$2840.44

Please return this portion with your payment. Please enclose check facing forward.
 Make payment payable to Duquesne Light Company.

Account Number 9001-006-547-005 PLEASE PAY THIS AMOUNT BY **Oct 1, 2007**
\$2840.44

Make account changes or pledge to the Dollar Energy Fund on the back-check box.

#BWNBYB
 #0450050327350252#
 !152375953992!
 NORTHLAND PROPERTIES
 9370 MCKNIGHT RD
 PITTSBURGH PA 15237-5953

PAYMENT PROCESSING CENTER
 DUQUESNE LIGHT COMPANY
 PO BOX 67
 PITTSBURGH, PA 15267-0001

!152670001008!

CONFIDENTIAL

Paid by:
Northland Properties
“Villanoci-Utilities”

NO AMOUNT WAS TOO SMALL

- Below is a receipt that was provided to Mr. Nocito in 2009 by Ed Cress for reimbursement during the construction of "Villa Noci"

002

15.78 -
21.81 +

6.03 *

Please reimburse

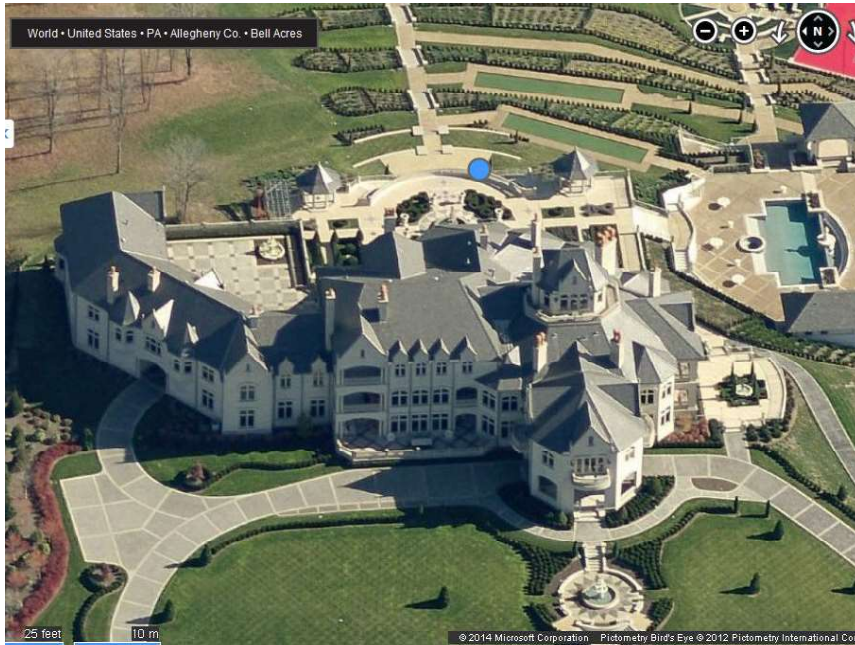
NO AMOUNT WAS TOO SMALL

Palace Development Company Inc		Check Date: Feb 3, 2009	1109
Ed Cress Builder LLC		Check Number: 11091	
Invoice		Check Amount: \$1,356.60	Amount Paid
01-07-2009			1,320.00
Reimbursement			6.03
Consulting			30.57

Nacato

- Paid by Palace Development Company and fraudulently classified as a “Consulting” expense

NOCITO'S RENT PAYMENT AT "VILLA NOCI?"



Nocito makes a rent payment
of **\$1,941** per month to
Northland Properties

After the IRS audit began it was
increased to **\$5,941**

EXAMPLES OF OTHER ILLEGAL EXPENSING

SEWICKLEY ACADEMY

- Private school that Nocito's grandchildren attended
- Paid \$89,000 in tuition costs
- Checks issued from:
 - Nocito Enterprises Inc.
 - Jonolley Properties
 - Palace Development Company
- The payments were fraudulently classified as "Advertising", "Travel," and "Office Expense"

SEWICKLEY ACADEMY - PAYMENT EXAMPLE

Copy of invoices from Sewickley Academy to Joseph Nocito

Date	Type	Description	Charge	Credit	Balance
Haley Nocito (SA-00853)					
07/01/06	Invoice	School Year 2007 Tuition 60%	7,116.00		7,116.00
07/31/06	Payment	POA-Haley Nocito-TUI		7,116.00	0.00
12/01/06	Invoice	06-07 Birthday Books-Haley Nocito	25.00		25.00
01/01/06	Invoice	Year Book Unpaid			
01/29/08	Payment	POA-CK 10873-Haley Nocito		60.00	0.00
07/01/08	Invoice	School Year 2009 Tuition 60%	9,690.00		9,690.00
07/23/08	Payment	POA-CK 1439-Haley Nocito		10,000.00	-310.00
11/01/08	Invoice	birthday books-Nocito	40.00		-270.00

SEWICKLEY ACADEMY – PAYMENT EXAMPLE



SEWICKLEY
A C A D E M Y

315 Academy Avenue Sewickley, PA 15143

Mr Joseph Nocito Jr
P.O. Box 392
Sewickley, PA 15143

Student Billing Statement

Statement Date: November 15, 2013

Page: 1

BILLING INQUIRIES: 412-741-2230 X3014
E-mail: statusick@sewickley.org
Federal ID No. 25-0965558
Reference: Residence

Date	Type	Description	Charge	Credit	Balance
Joseph Nocito (SA-00534)					
06/30/06		Balance Forward 06/30/06		103.00	-103.00
07/01/06	Invoice	06-07 Home and School Dues	35.00		-68.00
02/14/08	Invoice	SLIP0020008544 4.00 A Tale of Two Cities (Red)	4.00		4.00
03/14/08	Payment	POA-CK 1190-Joseph Nocito		4.00	0.00
03/31/08	Payment	POA-CK 302-Joseph Nocito		4.00	-4.00
07/01/08	Invoice	School Year 2009 Tuition 60%	9,690.00		9,686.00
07/23/08	Payment	POA-CK 1439-Joseph Nocito		10,000.00	-314.00
11/01/08	Invoice	birthday books-Nocito	40.00		-274.00
12/01/08	Invoice	School Year 2009 Tuition 40%	6,460.00		6,186.00

SEWICKLEY ACADEMY – PAYMENT EXAMPLE

Bank Statement of Palace Development Company

Although billed to Joseph Nocito, the invoice was paid by Jonolley Properties

Business Partners I
Account Statement

1-800-862-6200

2 OF 2

Call Citizens' PhoneBank anytime for account information,
current rates and answers to your questions.

Beginning July 01, 2008
through July 31, 2008

Commercial Checking

S U M M A R Y

Balance Calculation

Previous Balance	268,684.56
Checks	134,968.62 -
Debits	.00 -
Deposits & Credits	.00 +
Current Balance	133,715.94 =

JONOLLEY PROPERTIES INC
Business Partners Checking I
610124-624-1

Previous Balance

268,684.56

T R A N S A C T I O N D E T A I L S

Checks * There is a break in check sequence

Check #	Amount	Date	Item No.	Check #	Amount	Date	Item No.
1432	4,020.00	07/29	42244894	1438	2,900.00	07/24	52381052
1433	1,375.00	07/02	52591673	1439	20,000.00	07/24	52380175
1434	35,000.00	07/09	43317645	1440	11,000.00	07/22	41612512
1435	39,938.62	07/14	41140376	1441	3,000.00	07/25	41296948
1436	1,260.00	07/17	42528360	1444*	8,300.00	07/31	43681229
1437	8,175.00	07/28	41606595				

Total Checks

134,968.62

SEWICKLEY ACADEMY – PAYMENT EXAMPLE

Classified as “Advertising” in Jonolley Properties’ General Ledger

3/27/15 at 12:02:48.08 Page: 6

**Jonolley Properties
General Ledger
For the Period From Sep 1, 2007 to Aug 31, 2008**

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Descri	Date	Referen	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
Insurance	7/17/0	1440	CD	Lincoln Financial Group - 5052490	11,000.00		
				Change	11,000.00		11,000.00
	8/31/0			Ending Balance			11,000.00
456	9/1/07			Beginning Balance			
Advertising	7/17/0	1439	CD	Sewickley Academy - SA-00534	20,000.00		
				Change	20,000.00		20,000.00
	8/31/0			Ending Balance			20,000.00

ILLEGALLY DEDUCTED

17310073811009

Form **1120** U.S. Corporation Income Tax Return
 Department of the Treasury Internal Revenue Service
 For calendar year 2007 or tax year beginning Sep 1, 2007, ending Aug 31, 2008
 OMB No. 1545-0123
 ▶ See separate instructions.

A Check if:
 1 a Consolidated return (attach Form 851)
 b Life/nonlife consolidated return
 2 Personal holding co (attach Sch PH)
 3 Personal service corp (see instr)
 4 Schedule M-3 attached

Use IRS label. Otherwise, print or type.
 Name: **Jonolley Properties, Inc.**
 Number, street, and room or suite number. If a P.O. box, see instructions.
300 Arcadia Court 9370 McKnight Road
 City or town state ZIP code
Pittsburgh PA 15237

B Employer identification number: **25-1724409**
C Date incorporated: **12/31/1993**
D Total assets (see instructions): **\$ 84,253.**

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

1a Gross receipts or sales	1,435,000.	b Less returns & allowances		c Balance	1c	1,435,000.
2 Cost of goods sold (Schedule A, line 8)					2	0.
3 Gross profit. Subtract line 2 from line 1c					3	1,435,000.
4 Dividends (Schedule C, line 19)					4	
5 Interest					5	
6 Gross rents					6	
7 Gross royalties					7	
8 Capital gain income (attach Schedule D (Form 1040))					8	
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
10 Other income (see instructions — attach schedule)					10	
11 Total income. Add lines 3 through 10					11	1,435,000.
12 Compensation of officers (Schedule E, line 4)					12	
13 Salaries and wages (less employment credits)					13	
14 Repairs and maintenance					14	13,046.
15 Bad debts					15	
16 Rents					16	48,000.
17 Taxes and licenses					17	
18 Interest					18	47,416.
19 Charitable contributions					19	
20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	
21 Depletion					21	
22 Advertising					22	20,000.
23 Pension, profit-sharing, etc. plans					23	
24 Employee benefit programs					24	
25 Domestic production activities deduction (attach Form 8903)					25	
26 Other deductions (attach schedule) — See Other Deductions Statement					26	1,274,074.
27 Total deductions. Add lines 12 through 26					27	1,402,536.
28 Taxable income before net operating loss deduction and special deductions (attach Form 1120-B)					28	32,464.
29 Less: a Net operating loss deduction (see instructions)					29 a	32,464.
b Special deductions (Schedule C, line 20)					29 b	
29 c					29 c	32,464.
30 Taxable income. Subtract line 29c from line 28 (see instructions)					30	0.

INTERNAL REVENUE SERVICE RECEIVED FEB 25 2009 BATCHING UNIT COVINGTON, KY

False Tax Return

Summary Exhibit

7/17/2008 - 12/8/2010

Payments to Sewickley Academy

\$103,207.40

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonolley Properties	Advertising	7/17/2008	1439	Sewickley Academy - SA-00534	\$20,000.00
Nocito Enterprises	Advertising	12/15/2008	9067	Sewickley Academy	\$13,000.00
Jonolley Properties	Advertising	7/16/2009	1639	Sewickley Academy - Nocito	\$10,000.00
Nocito Enterprises	Advertising	7/16/2009	9749	Sewickley Academy - Nocito	\$10,000.00
Nocito Enterprises	Travel	11/17/2009	10174	Sewickley Academy - Joseph Nocito SA-00534	\$688.00
AHS-LLC	416-Advertising	12/16/2009	1163	Sewickley Academy	\$6,700.00
Nocito Enterprises	Advertising	12/18/2009	10304	Sewickley Academy - NOCITO SA-00534	\$6,800.00
Nocito Enterprises	Office Expense	6/28/2010	10912	Sewickley Academy - SA-00534	\$19.40
Nocito Enterprises	Advertising	7/9/2010	10934	Sewickley Academy - SA-00534	\$11,000.00
Jonolley Properties	Advertising	7/12/2010	1753	Sewickley Academy - SA-00853	\$11,000.00
Palace Development Company	Advertising	12/8/2010	11283	Sewickley Academy - Haley Nocito	\$7,000.00
AHS-LLC	416-Advertising	12/8/2010	1328	Sewickley Academy - Will Nocito	\$7,000.00
					\$103,207.40

ANDREW (AUGUST) VERNON

- Artist that did paintings and other artwork for Mr. and Mrs. Nocito for their residence at “Villa Noci”
- From April 2007 – July 2012, he was paid over **\$129,000**
- Checks issued from six different companies
- The majority of these payments were fraudulently classified as:
 - “Consulting”
 - “Office Expense”
 - “Advertising”
 - “Travel”

INVOICE

November 18th, 2010

Mr. Joseph W. Nocito
137 Beech Ridge Drive
Sewickley, Pa 15143

VillaNoci Fitness Center collection

Paintings and Murals

Paintings	Cost
1. Joe's Boxing Portrait (18x24)	\$800.00
2. Judi's Boxing Portrait (18x24)	\$800.00
3. Joe's Muscle Man Portrait(22x36)	\$1,200
4. Judi's Gym Workout 1 (22x36)	\$1,200
5. Judi's Gym Workout 2 (24x36)	\$1,200
6. Joe's Gym Workout (24x36)	\$1,200
7. Joe's Leroy Neiman Painting (36x48)	\$1,800
8. Judi's Body Shaping Painting (36x48)	\$1,800
9. Judi's VN Speed Bag (48x60)	\$2,400
10. Joe's VN Power Lift (48x60)	\$2,400
11. "Boxing Gym Legends" (60x44)	\$3,200

Total \$18,000 (Paid 11/2009)

Murals

"Classic Beauty Aerobic Gym" (6'x 8') \$8,000

"The VillaNoci Marathon" (8'x 10") \$9,000

Total Due \$17,000

*Balance due upon receipt. Please make checks payable to:

August Vernon
300 River Street
Studio 112
Greenville, SC 29601

Paid by:

AHS-DE

"Equipment Rental"

Paid by:

Palace Development Company

"Consulting"



INVOICE

July 13, 2012

Mr. Joseph W. Nocito
137 Beech Ridge Drive
Sewickley, Pa 15143

I. "Positano Poolside at VillaNoci"

Exterior Mural on Panel to be painted to cover the staircase face wall by the swimming pool at VillaNoci. This Grand Mural will capture the picturesque coastline of Positano and the Marina Grande and Marina Piccola of Capri, Italy.

Dimensions

1. 9 feet x 70 feet from highest point and end to end.
The exterior mural canvassed will be stretched to cover entire wall surface and fastened to a framed support.

Service agreement

- * Mr. Vernon will restore and repair any and all blemishing or damage due to inclement weather, pre-mature aging, and accidental impact to the existing painting canvass.
- * Mr. Vernon will touch-up and re-paint mural upon request, as well as varnish and seal the artwork upon completion
- *Mr. Vernon will provide a carpenter to create the mounting support wall for the stretched exterior mural canvass.

Time Schedule

- *Mural is to be painted off location under studio conditions.
Installation will be 1 day on location.

*Touch-ups, varnish, and sealer application will be 1 day on location.

*Mural is to be completed no later than July 4th, 2012.
Estimated Time of painting: 60 days

Cost of Mural

\$18,000.	Deposit 1/2 \$9,000
	Balance upon Completion 1/2 \$9,000.
<u>Additional material, labor, truck rental cost \$1,200.</u>	
Total Due \$10,200	

**Cost includes all time, material, labor, installation, and service agreement for seven (7) years.*

**Cost does not include building and materials of support mounting wall.*



**COST: \$18,000 - - Northland Properties - - “Arcadia-
Repairs Maintenance”**

INVOICE
July 17, 2012

Northland Properties
300 Arcadia Court
9370 McKnight Road
Pittsburgh, Pa 15237

Project Description

Painting re-work and re-do with Gold leaf and gilding of ball room for the residence at 137 Beech Ridge Drive, Sewickley.

Cost \$10,200.

Total Due \$10,200

**Cost includes all time, material, labor, installation, and service agreement for seven (7) years.*

_____ * Please make checks payable to:

Paid by:
Northland Properties

“Arcadia – Repairs and Maintenance”



Summary Exhibit

4/11/2007 - 7/16/2012

Payments to Andrew (August) Vernon

\$129,585.62

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Office Expense	4/11/2007	7461	Andrew Vernon	\$1,500.00
Nocito Enterprises	Consulting Expense	5/14/2007	7543	Andrew Vernon	\$1,200.00
Nocito Enterprises	Consulting Expense	8/6/2007	7759	Andrew Vernon	\$1,220.00
Jonolley Properties	Consulting	8/21/2007	1353	Andrew Vernon	\$1,400.00
Nocito Enterprises	Miscellaneous Expense	10/5/2007	7891	Andrew Vernon	\$1,589.04
Nocito Enterprises	Consulting Expense	12/21/2007	8125	Andrew Vernon - 12-11	\$2,250.00
Jonolley Properties	Consulting	12/31/2007	1381	Andrew Vernon	\$3,200.00
Nocito Enterprises	Consulting Expense	1/23/2008	8221	Andrew Vernon	\$1,255.58
Jonolley Properties	Consulting	2/11/2008	1389	Andrew Vernon	\$2,800.00
Nocito Enterprises	Consulting Expense	3/7/2008	8363	Andrew Vernon	\$3,200.00
Jonolley Properties	Consulting	5/13/2008	1410	Andrew Vernon	\$3,700.00
Jonolley Properties	Consulting	5/13/2008	1410	Andrew Vernon	\$2,400.00
Jonolley Properties	Consulting	7/16/2008	1438	Andrew Vernon	\$2,900.00
Jonolley Properties	Advertising	6/1/2009	1579	Andrew August Vernon - Deposit	\$3,700.00
AHS-LLC	416-Advertising	10/13/2009	1128	August Vernon - Nocito	\$5,200.00
AHS-DE	Equipment Rental	11/2/2009	6958	August Vernon	\$18,000.00
AHS-LLC	405-Travel	10/14/2010	1293	August Vernon	\$7,006.00
AHS-LLC	406-Entertainment	10/14/2010	1292	August Vernon	\$10,000.00
Palace Development Company	Consulting	11/29/2010	11276	August Vernon - Nocito	\$17,000.00
Palace Development Company	Travel	12/13/2010	11289	August Vernon	\$500.00
Jonolley Properties	Advertising	4/11/2011	1861	August Vernon - Nocito	\$340.00
Jonolley Properties	Office Expense	6/13/2011	1943	August Vernon	\$1,750.00
Jonolley Properties	Office Expense	7/26/2011	2021	August Vernon	\$3,275.00
AHS-DE	Advertising	12/22/2011	7866	August Vernon	\$15,000.00
Northland Properties	Arcadia - Repairs Maintenance	4/10/2012	23479	Andrew Vernon	\$9,000.00
Northland Properties	Arcadia - Repairs Maintenance	7/16/2012	23724	August Vernon	\$10,200.00
					\$129,585.62

STICK WITH IT FITNESS

- Company that provided personal training sessions to Mr. Nocito and his daughter
- From January 2006 – September 2012 paid over **\$112,000**
- Checks issued from:
 - Nocito Enterprises Inc.
 - Jonolley Properties
 - AHS-DE
- The payments were fraudulently classified as:
 - “Advertising”
 - “Office Supplies”



WHAT'S IN A NAME...EVERYTHING.
STICK WITH IT FITNESS

May 4, 2008

To: Joe Nocito.

Thank you for your dedication and commitment to good health. At this time, our records reflect that your personal training sessions with Stick With It Fitness have been completed. This notice is to inform you that if you are interested in continuing your training program, the following amount shown is due:

Total Amount Due: **\$1,650.00**

For **30** Personal Training Sessions @ **\$55.00** / Each Session (*55 minutes)

As of **5/4/08** you have **exceeded** your personal training session package by **22** sessions
(At minimum, you are responsible for the exceeded sessions.)

Other Charges: _____

We appreciate your participation and your business at SWIF. If you have any questions regarding the above information, please feel free to contact SWIF Management @ (724) 444-3400.

(Please disregard this notice if payment has been remitted. Thank you)

NE
Advertising X
\$ 3,300.00

Paid by:
Nocito Enterprises

“Advertising”



WHAT'S IN A NAME...EVERYTHING.
STICK WITH IT FITNESS

May 4, 2008

To: Joe Nocito (for Gina).

Thank you for your dedication and commitment to good health. At this time, our records reflect that your personal training sessions with Stick With It Fitness have been completed. This notice is to inform you that if you are interested in continuing your training program, the following amount shown is due:

Total Amount Due: **\$1,650.00**

For **30** Personal Training Sessions @ **\$55.00** / Each Session (*55 minutes)

As of **5/4/08** you have **exceeded** your personal training session package by **7** sessions
(At minimum, you are responsible for the exceeded sessions.)

Other Charges: _____

We appreciate your participation and your business at SWIF. If you have any questions regarding the above information, please feel free to contact SWIF Management @ (724) 444-3400.

(Please disregard this notice if payment has been remitted. Thank you)

Summary Exhibit

1/5/2006 - 9/21/2012

Payments to Stick With It Fitness

\$112,324.44

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Advertising	1/5/2006	4701	Stick With It Fitness	\$1,596.00
Nocito Enterprises	Advertising	1/5/2006	4702	Stick With It Fitness	\$825.00
Nocito Enterprises	Advertising	2/27/2006	6561	Stick With It Fitness	\$1,584.00
Nocito Enterprises	Advertising	2/27/2006	6562	Stick With It Fitness	\$825.00
Nocito Enterprises	Advertising	8/10/2006	6894	Stick With It Fitness	\$2,600.00
Nocito Enterprises	Advertising	10/2/2006	6993	Stick With It Fitness	\$825.00
Nocito Enterprises	Advertising	10/2/2006	6993	Stick With It Fitness	\$100.00
Nocito Enterprises	Advertising	10/2/2006	6993	Stick With It Fitness	\$2,075.00
Nocito Enterprises	Advertising	1/8/2007	7238	Stick With It Fitness	\$5,000.00
Nocito Enterprises	Advertising	3/19/2007	7406	Stick With It Fitness	\$825.00
Nocito Enterprises	Advertising	5/21/2007	7548	Stick With It Fitness	\$825.00
Nocito Enterprises	Advertising	5/21/2007	7549	Stick With It Fitness	\$1,650.00
Nocito Enterprises	Advertising	8/21/2007	7786	Stick With It Fitness	\$2,500.00
Nocito Enterprises	Advertising	10/29/2007	7938	Stick With It Fitness	\$3,300.00
Nocito Enterprises	Advertising	1/23/2008	8217	Stick With It Fitness	\$5,000.00
Nocito Enterprises	Advertising	3/7/2008	8355	Stick With It Fitness	\$3,300.00
Nocito Enterprises	Advertising	5/13/2008	8515	Stick With It Fitness	\$3,300.00
Nocito Enterprises	Advertising	8/28/2008	8779	Stick With It Fitness	\$5,000.00
Nocito Enterprises	Advertising	10/21/2008	8916	Stick With It Fitness	\$1,700.00
Nocito Enterprises	Advertising	11/24/2008	9007	Stick With It Fitness	\$2,500.00
Nocito Enterprises	Advertising	2/9/2009	9281	Stick With It Fitness	\$3,300.00
Nocito Enterprises	Advertising	4/17/2009	9486	Stick With It Fitness	\$3,300.00
Nocito Enterprises	Advertising	7/16/2009	9763	Stick With It Fitness	\$3,500.00
Nocito Enterprises	Advertising	9/3/2009	9919	Stick With It Fitness	\$3,300.00
AHS-LLC	416-Advertising	10/22/2009	1130	Stick with it Fitness	\$3,600.00
Nocito Enterprises	Advertising	11/30/2009	10207	Stick With It Fitness	\$3,600.00
Nocito Enterprises	Advertising	3/5/2010	10564	Stick With It Fitness	\$3,600.00
Nocito Enterprises	Advertising	5/11/2010	10763	Stick With It Fitness	\$3,600.00
Nocito Enterprises	Advertising	6/7/2010	10861	Stick With It Fitness	\$3,600.00
Nocito Enterprises	Advertising	9/10/2010	11091	Stick With It Fitness	\$3,600.00
AHS-LLC	411-Office Supplies	11/4/2010	1313	Stick with it Fitness	\$480.00
Nocito Enterprises	Advertising	2/15/2011	11540	Stick With It Fitness	\$3,900.00
Jonolley Properties	Advertising	4/14/2011	1871	Stick With It Fitness	\$3,900.00
Nocito Enterprises	Advertising	7/7/2011	11833	Stick With It Fitness	\$3,900.00
Jonolley Properties	Insurance	7/12/2011	1987	Stick With It Fitness - Nocito	\$4,234.44
Nocito Enterprises	Advertising	8/25/2011	11924	Stick With It Fitness	\$3,900.00
AHS-LLC	416-Advertising	11/14/2011	1044	Stick with it Fitness	\$3,900.00
AHS-DE	Advertising	1/17/2012	7892	Stick With It Fitness	\$3,900.00
Nocito Enterprises	Advertising	9/21/2012	1465	Stick With It Fitness	\$3,900.00
					\$112,324.44

INPAX

- Company that provided personal training sessions to Mr. Nocito and his daughter
- From January 2006 – September 2011, they were paid over **\$67,000**
- Checks issued from Nocito Enterprises
- These payments were fraudulently classified as “Advertising”



Invoice

July 28, 2009

Joe Nocito
300 Arcadia Court
9370 McNight Rd.
Pittsburgh, PA 15237

<u>Description</u>	<u>Amount</u>
Personal Security Training	
Joe	\$840.00
Gina	\$1680.00
Due upon Receipt	Total \$2420.00

Please make checks payable to
INPAX
P.O. Box 21, Allison Park, PA 15101

If you have questions, please call 412.860.2228

Thank You

Paid by:
Nocito Enterprises

“Advertising”

Summary Exhibit

1/5/2006 - 9/15/2011

Payments to Inpax

\$67,766.50

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Advertising	1/5/2006	4704	Inpax	\$3,200.00
Nocito Enterprises	Advertising	1/5/2006	4705	Inpax	\$791.50
Nocito Enterprises	Advertising	2/7/2006	6517	Inpax - 01-02-2006	\$1,000.00
Nocito Enterprises	Advertising	3/27/2006	6636	Inpax	\$1,680.00
Nocito Enterprises	Advertising	5/1/2006	6699	Inpax	\$2,820.00
Nocito Enterprises	Advertising	8/23/2006	6907	Inpax	\$1,680.00
Nocito Enterprises	Advertising	1/4/2007	7235	Inpax	\$2,520.00
Nocito Enterprises	Advertising	6/26/2007	7657	Inpax	\$2,520.00
Nocito Enterprises	Advertising	9/18/2007	7857	Inpax	\$2,520.00
Nocito Enterprises	Advertising	11/9/2007	7975	Inpax	\$1,925.00
Nocito Enterprises	Advertising	2/4/2008	8251	Inpax	\$4,450.00
Nocito Enterprises	Advertising	3/11/2008	8365	Inpax	\$3,550.00
Nocito Enterprises	Advertising	3/11/2008	8365	Inpax	\$2,520.00
Nocito Enterprises	Advertising	5/5/2008	8492	Inpax	\$7,100.00
Nocito Enterprises	Advertising	6/10/2008	8567	Inpax	\$3,210.00
Nocito Enterprises	Advertising	8/12/2008	8729	Inpax - Nocito	\$2,520.00
Nocito Enterprises	Advertising	11/6/2008	8966	Inpax	\$2,520.00
Nocito Enterprises	Advertising	1/8/2009	9170	Inpax	\$1,680.00
Nocito Enterprises	Advertising	2/23/2009	9323	Inpax - 2-17-2009	\$2,040.00
Nocito Enterprises	Advertising	5/12/2009	9568	Inpax	\$2,520.00
Nocito Enterprises	Advertising	6/10/2009	9662	Inpax	\$500.00
Nocito Enterprises	Advertising	6/22/2009	9667	Inpax - 6-19-2009	\$420.00
Nocito Enterprises	Advertising	7/29/2009	9790	Inpax	\$2,420.00
Nocito Enterprises	Advertising	10/14/2009	10056	Inpax	\$3,585.00
Nocito Enterprises	Advertising	2/25/2010	10523	Inpax	\$1,680.00
Nocito Enterprises	Advertising	5/20/2010	10804	Inpax	\$2,420.00
Nocito Enterprises	Advertising	12/13/2010	11345	Inpax	\$1,260.00
Nocito Enterprises	Advertising	7/12/2011	11844	Inpax	\$195.00
Nocito Enterprises	Advertising	8/29/2011	11933	Inpax	\$1,260.00
Nocito Enterprises	Advertising	9/15/2011	1068	Inpax - Nocito	\$1,260.00
					\$67,766.50

MASERATI

- In 2007, Mr. Nocito purchased a new Maserati Quattroporte from an Ohio dealership for \$167,000.
- From September 2007 to December 2011, the monthly \$2,776.19 payment checks were issued from Nocito Enterprises Inc., and fraudulently classified as “Interest”

PAYMENT NOTICE




 Joseph W Nocito
 300 Arcadia Ct 9370 McKnight R
 Pittsburgh, PA 15237

Payment Notice Date: 11/26/08
Customer Number: 0632617213
Note Number: 92440001
Due Date: 12/12/08
Total Amount Due: \$2,776.19

Make: MASERATI
Model: QP EX G
VIN#: ZAMFE39A270031815

Notice Summary

Due Date	12/12/08
Amount Past Due	\$0.00
Late charges	\$0.00
Other	\$0.00

Total Amount Due **\$2,776.19**

Customer Service Center

If you have any questions about this payment, call us at (888) 333-2162.
 (Hours: M-F: 8 AM to 5 PM EST)

Address *inquiries only* to:
 MASERATI FINANCIAL SERVICES
 P.O. Box 292
 Racine, WI 53401-0292

Thank you for your business.

Please consider us for your future automotive financing and leasing needs.
 For more information on the products we offer, please call our Customer Service Center.
 Change of address? Please write your new address on the return portion below.

Paid by:
Nocito Enterprises

“Interest”

Summary Exhibit

9/6/2007 - 1/3/2012

Payments to Maserati (for 2007 Maserati Quattroporte - sales price \$167,071)

\$124,336.11

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Travel	9/6/2007	7824	Maserati Financial Services - 0632617213	\$2,776.19
Nocito Enterprises	Interest	10/9/2007	7902	Maserati Financial Service	\$2,776.19
Nocito Enterprises	Interest	11/1/2007	7967	Maserati Financial Services	\$2,776.19
Nocito Enterprises	Interest	12/4/2007	8042	Maserati	\$2,776.19
Nocito Enterprises	Interest	1/2/2008	8152	Maserati Financial Serv.	\$2,776.19
Nocito Enterprises	Interest	2/4/2008	8250	Maserati	\$2,776.19
Nocito Enterprises	Interest	3/7/2008	8353	Maserati	\$2,776.19
Nocito Enterprises	Interest	4/2/2008	8410	Maserati	\$2,776.19
Nocito Enterprises	Interest	5/1/2008	8488	Maserati	\$2,776.19
Nocito Enterprises	Interest	6/3/2008	8546	Maserati	\$2,776.19
Nocito Enterprises	Interest	7/11/2008	8633	Maserati	\$2,776.19
Nocito Enterprises	Interest	8/5/2008	8699	Maserati	\$2,776.19
Nocito Enterprises	Interest	9/5/2008	8801	Maserati	\$2,776.19
Nocito Enterprises	Interest	10/2/2008	8875	Maserati	\$2,776.19
Nocito Enterprises	Interest	11/3/2008	8957	Maserati	\$2,776.19
Nocito Enterprises	Interest	12/8/2008	9040	Maserati	\$2,776.19
Nocito Enterprises	Interest	1/5/2009	9153	Maserati	\$2,776.19
Nocito Enterprises	Interest	2/4/2009	9267	Maserati	\$2,776.19
Nocito Enterprises	Interest	3/3/2009	9353	Maserati	\$2,776.19
Nocito Enterprises	Interest	4/1/2009	9436	Maserati	\$2,776.19
Nocito Enterprises	Interest	5/1/2009	9523	Maserati	\$2,776.19
Nocito Enterprises	Interest	6/2/2009	9628	Maserati	\$2,776.19
Nocito Enterprises	Interest	7/1/2009	9704	Maserati	\$2,776.19
Nocito Enterprises	Interest	8/3/2009	9817	Maserati	\$2,776.19

Nocito Enterprises	Interest	9/3/2009	9910	Maserati	\$2,776.19
Nocito Enterprises	Interest	10/7/2009	10041	Maserati	\$2,776.19
Nocito Enterprises	Interest	11/3/2009	10132	Maserati	\$2,776.19
Nocito Enterprises	Interest	12/8/2009	10228	Maserati	\$2,776.19
Nocito Enterprises	Interest	1/6/2010	10377	Maserati	\$2,776.19
Nocito Enterprises	Interest	2/3/2010	10467	Maserati	\$2,776.19
Nocito Enterprises	Interest	3/4/2010	10542	Maserati	\$2,776.19
Nocito Enterprises	Interest	4/1/2010	10657	Maserati	\$2,776.19
Nocito Enterprises	Interest	5/3/2010	10752	Maserati	\$2,776.19
Nocito Enterprises	Interest	6/3/2010	10853	Maserati	\$2,776.19
Nocito Enterprises	Interest	7/1/2010	10928	Maserati	\$2,776.19
Nocito Enterprises	Interest	8/4/2010	11011	Maserati	\$2,776.19
Nocito Enterprises	Interest	9/1/2010	11077	Maserati	\$2,776.19
Nocito Enterprises	Interest	10/1/2010	11177	Maserati	\$2,776.19
Nocito Enterprises	Interest	11/5/2010	11261	Maserati	\$2,776.19
Nocito Enterprises	Interest	12/7/2010	11335	Maserati	\$2,776.19
Nocito Enterprises	Interest	1/7/2011	11448	Maserati	\$2,776.19
Nocito Enterprises	Interest	2/4/2011	11523	Maserati	\$2,776.19
Nocito Enterprises	Interest	3/1/2011	11581	Maserati	\$2,776.19
Nocito Enterprises	Interest	4/5/2011	11652	Maserati	\$2,776.19
Nocito Enterprises	Interest	1/3/2012	1395	Maserati	\$2,183.75
					\$124,336.11

CHUBB INSURANCE

- Company that provided various personal, home and auto insurance policies to Mr. Nocito and his wife
- From January 2006 – December 2012, they were paid over **\$438,000**
- Checks issued from five of Mr. Nocito's companies

Masterpiece[®]**Vehicle Detail Premium
Update****Name and address of Insured**JOSEPH W. NOCITO AND
JUDITH L. NOCITO
300 ARCADIA, 9370 MCKNIGHT RD
PITTSBURGH, PA 15237**Page 1****Effective date** 5/25/10
Policy no. 12604955-12
Issued by Chubb Indemnity Insurance Company
a stock insurance company
incorporated in New York
Policy period 9/1/09 to 9/1/10**If you have any questions, please contact**
LIBERTY INSURANCE AGENCY
1910 COCHRAN RD, STE 800
PITTSBURGH, PA 15220
412-571-5700

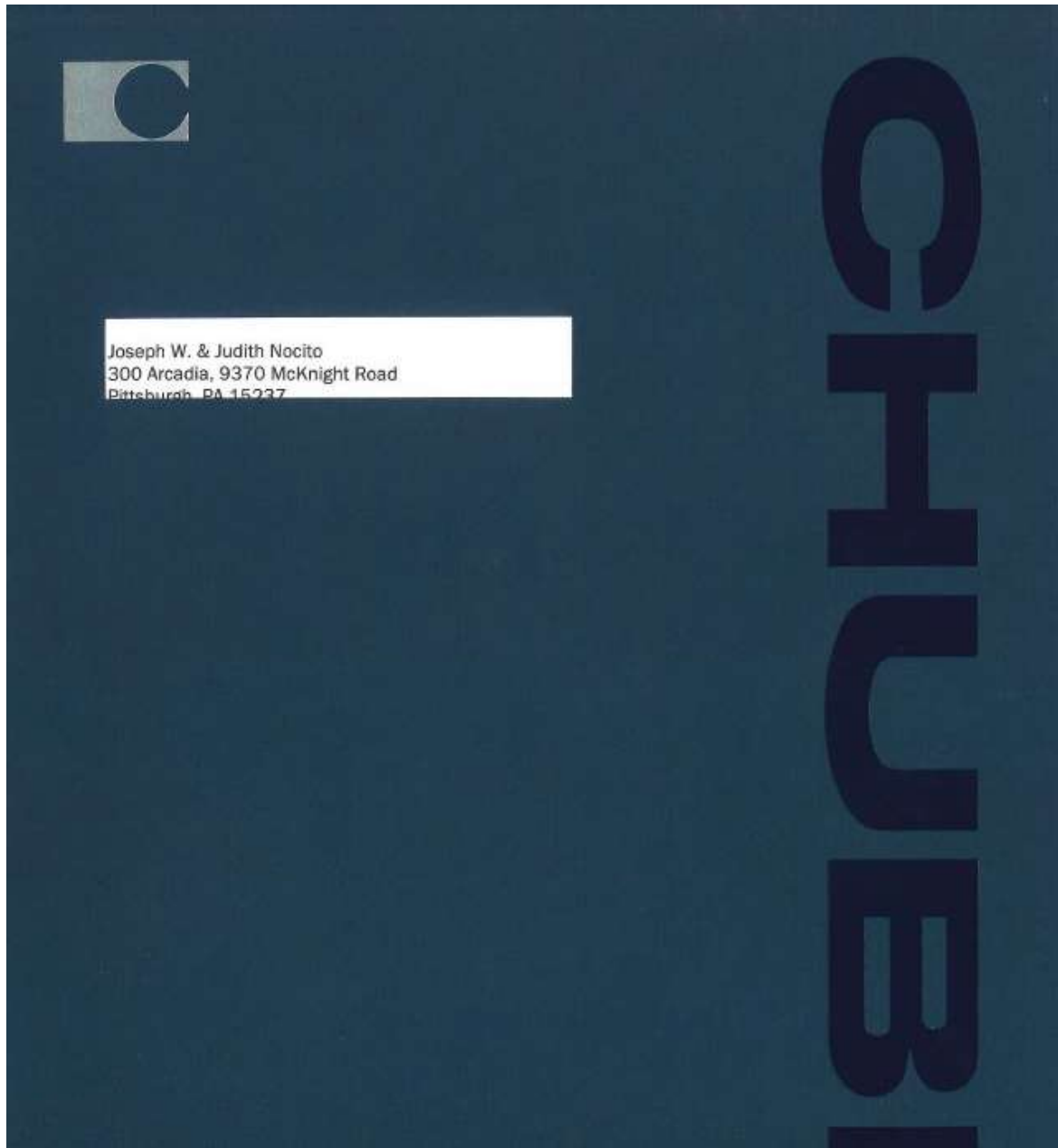
A detailed inventory of the components of your vehicle premiums is shown below. For more specific information and explanations of your coverage, please refer to your policy, including your Coverage Update.

The premium for your vehicle coverage is based on information we have received from you, your agent or broker, or other sources. If you feel that the information below is not correct, wish to make changes to your policy, or want more specific details, please contact your agent or broker.

Vehicles that have changes are designated with an asterisk (*).

COVERAGE PREMIUMS	1983 CADILLAC EL DORADO 1G6AL5783DE608238 Symbol 15	1999 MERCEDES SL 500 WDBFA68F3XF174363 Symbol 27	1979 MERCEDES 450 SL 10704412013671 Symbol 12
	Comprehensive	\$71.00	\$159.00
Collision	\$136.00	\$299.00	\$76.00
Vehicle Liability	\$338.00	\$262.00	\$278.00
UM and UIM	\$147.00	\$215.00	\$227.00
First Party Benefits	\$346.00	\$147.00	\$229.00
Total	+ \$1,038.00	+ \$1,082.00	+ \$837.00
Adjustment to annual premium (Included in premiums above)	\$.00	\$.00	\$.00
Pro rata factor	0.271	0.271	0.271
Net premium	\$.00	\$.00	\$.00

Paid by:**Jonolley Properties****1983 Cadillac El Dorado****1999 Mercedes SL 500****1979 Mercedes 450 SL****1975 Mercedes 450 SL****2003 Ford Thunderbird****2007 Maserati Quattroporte****2008 Mercedes SL550****2008 Bentley Continental****2008 Rolls Royce Phantom****2010 Rolls Royce Phantom****2010 Can Am Spyder**



12/10/2010

Joseph W. & Judith Nocito
300 Arcadia, 9370 McKnight Road
Pittsburgh, PA 15237

Policy Number: 1260495512
Re: 137 Beech Ridge Drive
Scwickly, PA 15143

Dear Mr. & Mrs. Nocito

Thank you for your courtesy during my recent visit to view your vehicle collection and collection facility. After a careful review of the information gathered during this visit, I am pleased to provide the enclosed Collector Car Facility Report. Here's what the inspection is designed to do, for your benefit:

- Help you and your agent or broker evaluate your insurance needs.
- Provide general conservation advice.
- Document features of your collection to serve as a detailed record in the event of a claim.
- Recommend specific ways to reduce the risk of fire, burglary, flood and other causes of loss.

We hope that you find this report useful, and thank you for choosing Chubb. We appreciate your business.

Scott Wappler
Chubb Personal Insurance
Fifth Avenue Place
Pittsburgh, PA 15222
412-456-8976

Agent/Broker Information
Liberty Insurance Agency
1910 Cochran Road, Ste 800
Pittsburgh, PA 15220

Chubb refers to the insurers of the Chubb Group of Insurance Companies. Chubb Personal Insurance (CPI) is the personal lines property and casualty strategic business unit of Chubb & Son, a division of Federal Insurance Company, as manager and/or agent for the insurers of the Chubb Group of Insurance Companies. Evaluations, reports and recommendations are made solely to assist Chubb in underwriting and loss control. Evaluation for any hazard or condition does not mean that it is covered under any policy. No warranties or representations of any kind are made to any party. Neither Chubb nor its employees or agents shall be liable to any party for the use of any information or statements made or contained in any evaluation, report or recommendation. Actual coverage is subject to the language of the policies as issued.

Chubb Personal Insurance, Box 1600, Whitehouse Station, NJ 08889-1600.



Collection Information:

Value of Cars at this Location: \$1,796,098
Number of Cars at this Location: 10

Building Characteristics:

Year built: 2000-2007
Type of Facility: Garages (primary residence)
Building Type: Limestone over steel and wood framing
Floor Cover: Tile on concrete
Roof Cover: Slate

Special features:

The garages are part of the primary residence of the insured's grand estate.

Your Collector Car Storage/Display Facility

The garages, located at 137 Beech Ridge drive in the community of Bell Acres, were constructed from 2000-2007









Summary Exhibit

1/5/2006 - 12/21/2012

Payments to Chubb Insurance - Various Personal Policies

\$438,148.04

Company Paid From	Peachtree Company Expense Account Classification	Check/Reference Number	Check/Reference Date	Peachtree Transaction Description	Amount
Golden Triangle Leasing	Insurance	1/5/2006 7188	1/5/2006	Chubb Group of Ins.	\$697.59
Golden Triangle Leasing	Insurance	1/20/2006 7248	1/20/2006	Chubb Insurance - 12604955-01	\$697.59
North Enterprises	Insurance	2/15/2006 8548	2/15/2006	Chubb	\$1,725.00
North Enterprises	Vilano - In-MWC	2/15/2006 13326	2/15/2006	Chubb Group of Ins. - 12604955-01	\$697.59
Northland Properties	Hemlock II - Ins. Expense	4/7/2006 1988A	4/7/2006	Chubb Insurance	\$607.60
Northland Properties	Vilano - In-MWC	4/20/2006 13704	4/20/2006	Chubb Insurance - 9037-7933-146001P	\$2,000.00
Northland Properties	Vilano - In-MWC	9/8/2006 14425	9/8/2006	Chubb Group of Insurance Comp - 9006-16-54	\$365.00
Northland Properties	Vilano - In-MWC	9/8/2006 14425	9/8/2006	Chubb Group of Insurance Comp - Policy 12604955-08	\$2,521.39
Northland Properties	Vilano - In-MWC	9/9/2006 14425	9/9/2006	Chubb Group of Insurance Comp - Policy 12604955-08	\$13,345.03
Northland Properties	Vilano - In-MWC	9/17/2006 1209069	9/17/2006	Chubb Insurance - Reimbursement	(32,039.03)
Northland Properties	Vilano - In-MWC	9/22/2006 14538	9/22/2006	Chubb Insurance - 12604955-01	\$1,205.00
Northland Properties	Vilano - In-MWC	9/22/2006 14538	9/22/2006	Chubb Insurance - Policy 12604955-09	\$3,141.79
Northland Properties	Vilano - In-MWC	9/22/2006 14538	9/22/2006	Chubb Insurance - 12604955-08	\$5,339.61
Northland Properties	Vilano - In-MWC	10/18/2006 14872	10/18/2006	Chubb Group of Ins. Co. - 9670-4806-1514001P	\$3,141.79
Northland Properties	Vilano - In-MWC	11/03/2006 14838	11/03/2006	Chubb Insurance - 9670-4806-1514001P	\$3,141.79
Northland Properties	Vilano - In-MWC	12/28/2006 14667	12/28/2006	Chubb Group of Ins. Co.	\$3,141.79
North Enterprises	Insurance	1/10/2007 7250	1/10/2007	Chubb Group Insurance	\$1,773.00
North Enterprises	Insurance	1/24/2007 7273	1/24/2007	Chubb Group of Insurance Co. - Policy 6052-6934-1274001P	\$465.07
North Enterprises	Vilano - In-MWC	1/24/2007 15083	1/24/2007	Chubb Group of Ins. Co.	\$3,141.79
Northland Properties	Vilano - In-MWC	2/21/2007 15022	2/21/2007	Chubb Group of Ins. Co. - 12604955-09	\$3,141.79
Northland Properties	Vilano - In-MWC	3/26/2007 15418	3/26/2007	Chubb Group of Ins. Co.	\$3,141.79
Northland Properties	Vilano - In-MWC	4/20/2007 15512	4/20/2007	Chubb Group of Ins. Co. - 9670-4806-1514001P	\$3,141.79
Northland Properties	Vilano - In-MWC	5/24/2007 15697	5/24/2007	Chubb Group of Ins. Co. - 967048061514001P	\$3,141.85
Northland Properties	Vilano - In-MWC	6/18/2007 15701	6/18/2007	Chubb Group of Ins. Co. - 66481309456001P	\$365.00
Northland Properties	Vilano - In-MWC	6/18/2007 15701	6/18/2007	Chubb Group of Ins. Co.	\$9,202.85
Northland Properties	Vilano - In-MWC	6/28/2007 15853	6/28/2007	Chubb Group of Ins. Co.	\$1,828.54
Northland Properties	Vilano - In-MWC	7/31/2007 15885	7/31/2007	Chubb Group of Ins. Co.	\$4,088.74
Northland Properties	Vilano - In-MWC	8/26/2007 16184	8/26/2007	Chubb Group of Ins. Co.	\$596.85
Northland Properties	Vilano - In-MWC	8/26/2007 16184	8/26/2007	Chubb Group of Ins. Co.	\$2,664.18
Northland Properties	Vilano - In-MWC	9/24/2007 16285	9/24/2007	Chubb Group of Ins. Co. - 12604955-01	\$210.13
Northland Properties	Vilano - In-MWC	9/24/2007 16284	9/24/2007	Chubb Group of Ins. Co. - 12604955-08	\$596.85
Northland Properties	Vilano - In-MWC	9/24/2007 16284	9/24/2007	Chubb Group of Ins. Co. - 12604955-08	\$3,700.06
Northland Properties	Vilano - In-MWC	10/24/2007 16394	10/24/2007	Chubb Group of Ins. Co. - 90377933146001P	\$101.26
Northland Properties	Vilano - In-MWC	10/24/2007 16394	10/24/2007	Chubb Group of Ins. Co. - 903712843820001P	\$696.85
Northland Properties	Vilano - In-MWC	10/24/2007 16394	10/24/2007	Chubb Group of Ins. Co. - 967048061514001P	\$3,538.28
North Enterprises	Insurance	11/05/2007 7869	11/05/2007	Chubb Insurance - 202507596463001P	\$1,238.00
Northland Properties	Vilano - In-MWC	11/05/2007 16578	11/05/2007	Chubb Group of Ins. Co.	\$101.26
Northland Properties	Vilano - In-MWC	11/05/2007 16578	11/05/2007	Chubb Group of Ins. Co.	\$596.85
North Enterprises	Insurance	12/21/2007 8117	12/21/2007	Chubb Insurance	\$1,238.00
Northland Properties	Vilano - In-MWC	12/31/2007 16743	12/31/2007	Chubb Group of Ins. Co. - 12604955-01	\$101.26
Northland Properties	Vilano - In-MWC	12/31/2007 16748	12/31/2007	Chubb Group of Ins. Co. - 12604955-08	\$596.85
Northland Properties	Vilano - In-MWC	12/31/2007 16747	12/31/2007	Chubb Group of Ins. Co. - 12604955-08	\$3,538.28
North Enterprises	Insurance	1/23/2008 8213	1/23/2008	Chubb Insurance - 12673207-01	\$1,755.00
Northland Properties	Vilano - In-MWC	2/7/2008 16978	2/7/2008	Chubb Group of Ins. Co. - 12604955-01	\$101.26
Northland Properties	Vilano - In-MWC	2/7/2008 16979	2/7/2008	Chubb Group of Ins. Co. - 12604955-08	\$596.85
Northland Properties	Vilano - In-MWC	2/7/2008 16977	2/7/2008	Chubb Group of Ins. Co. - 12604955-08	\$3,538.28
Northland Properties	Vilano - In-MWC	2/22/2008 17035	2/22/2008	Chubb Group of Ins. Co. - 12604955-08	\$1,193.70
Northland Properties	Vilano - In-MWC	2/22/2008 17036	2/22/2008	Chubb Group of Ins. Co. - 12604955-01	\$7,076.52
Northland Properties	Hemlock II - Ins. Expense	3/21/2008 17183	3/21/2008	Chubb Group of Ins. Co. - 12604955-01	\$684.83
Northland Properties	Vilano - In-MWC	4/30/2008 17376	4/30/2008	Chubb Group of Ins. Co. - 12604955-08	\$592.85
Northland Properties	Vilano - In-MWC	4/30/2008 17379	4/30/2008	Chubb Group of Ins. Co. - 12604955-08	\$4,182.26
Northland Properties	Vilano - In-MWC	5/30/2008 17500	5/30/2008	Chubb Group of Ins. Co. - 12604955-08	\$596.81
Northland Properties	Vilano - In-MWC	5/30/2008 17499	5/30/2008	Chubb Group of Ins. Co. - 12604955-09	\$3,652.25
Northland Properties	Vilano - In-MWC	6/9/2008 17598	6/9/2008	Chubb Group of Ins. Co.	\$365.00
Northland Properties	Vilano - In-MWC	6/18/2008 17597	6/18/2008	Chubb Group of Ins. Co. - 12604955-08	\$1,336.37
Northland Properties	Vilano - In-MWC	6/19/2008 17598	6/19/2008	Chubb Group of Ins. Co. - 12604955-09	\$8,342.02
Northland Properties	Vilano - In-MWC	7/24/2008 17744	7/24/2008	Chubb Group of Ins. Co.	\$597.15
Northland Properties	Vilano - In-MWC	7/24/2008 17747	7/24/2008	Chubb Group of Ins. Co.	\$3,707.02
Northland Properties	Vilano - In-MWC	8/21/2008 17855	8/21/2008	Chubb Group of Ins. Co.	\$597.15
Northland Properties	Vilano - In-MWC	8/21/2008 17858	8/21/2008	Chubb Group of Ins. Co.	\$3,707.02
Northland Properties	Vilano - In-MWC	8/18/2008 17861	8/18/2008	Chubb Group of Ins. Co.	\$206.21
Northland Properties	Vilano - In-MWC	8/18/2008 17868	8/18/2008	Chubb Group of Ins. Co.	\$515.75
Northland Properties	Vilano - In-MWC	10/7/2008 18390	10/7/2008	Chubb Group of Ins. Co. - 12604955-01	\$3,707.02
Northland Properties	Vilano - In-MWC	10/7/2008 18102	10/7/2008	Chubb Group of Ins. Co. - 12604955-08	\$596.45
Northland Properties	Vilano - In-MWC	10/27/2008 18101	10/27/2008	Chubb Group of Ins. Co. - 12604955-08	\$3,707.02
Northland Properties	Vilano - In-MWC	11/19/2008 18243	11/19/2008	Chubb Group of Ins. Co. - 90377933146001P	\$65.53
Northland Properties	Vilano - In-MWC	11/19/2008 18238	11/19/2008	Chubb Group of Ins. Co. - 903707584930001P	\$228.92
Northland Properties	Vilano - In-MWC	11/19/2008 18248	11/19/2008	Chubb Group of Ins. Co. - 967048061514001P	\$3,707.02
Northland Properties	Vilano - In-MWC	12/23/2008 18389	12/23/2008	Chubb Group of Ins. Co. - 12604955-01	\$65.53
Northland Properties	Vilano - In-MWC	12/23/2008 18384	12/23/2008	Chubb Group of Ins. Co. - Policy 12634966-02	\$111.57
Northland Properties	Vilano - In-MWC	12/23/2008 18378	12/23/2008	Chubb Group of Ins. Co. - Policy 12634966-08	\$596.45
Northland Properties	Vilano - In-MWC	12/23/2008 18392	12/23/2008	Chubb Group of Ins. Co. - 12604955-08	\$3,757.88
Northland Properties	Vilano - In-MWC	1/9/2009 18457	1/9/2009	Chubb Group of Ins. Co.	\$298.88
Northland Properties	Vilano - In-MWC	1/9/2009 18452	1/9/2009	Chubb Group of Ins. Co.	\$1,025.61
Northland Properties	Vilano - In-MWC	1/26/2009 18516	1/26/2009	Chubb Group of Ins. Co. - 12604955-01	\$365.53

Northland Properties	Vilano - In-MWC	1/26/2009 18514	1/26/2009	Chubb Group of Ins. Co. - 12604955-08	\$1,106.90
Northland Properties	Vilano - In-MWC	1/26/2009 18515	1/26/2009	Chubb Group of Ins. Co. - 12604955-08	\$3,357.88
Northland Properties	Vilano - In-MWC	2/18/2009 18618	2/18/2009	Chubb Group of Ins. Co. - 12604955-01	\$644.47
Northland Properties	Vilano - In-MWC	2/26/2009 18652	2/26/2009	Chubb Group of Ins. Co. - 12604955-08	\$596.45
Northland Properties	Vilano - In-MWC	2/26/2009 18651	2/26/2009	Chubb Group of Ins. Co. - 12604955-08	\$3,757.88
Northland Properties	Vilano - In-MWC	3/18/2009 18742	3/18/2009	Chubb Group of Ins. Co. - 903757584930001P	\$596.45
Northland Properties	Vilano - In-MWC	3/18/2009 18743	3/18/2009	Chubb Group of Ins. Co. - 967048061514001P	\$3,757.88
Northland Properties	Vilano - In-MWC	4/24/2009 18804	4/24/2009	Chubb Group of Ins. Co. - 12604955-08	\$596.45
Northland Properties	Vilano - In-MWC	4/24/2009 18805	4/24/2009	Chubb Group of Ins. Co. - 12604955-08	\$3,789.85
Northland Properties	Vilano - In-MWC	5/21/2009 19013	5/21/2009	Chubb Group of Ins. Co. - 12604955-08	\$596.43
Northland Properties	Vilano - In-MWC	5/21/2009 19012	5/21/2009	Chubb Group of Ins. Co. - 12604955-09	\$3,757.88
Northland Properties	Vilano - In-MWC	6/10/2009 19098	6/10/2009	Chubb Group of Ins. Co. - 6648-1305-4969-001P	\$365.00
Northland Properties	Vilano - In-MWC	7/8/2009 19246	7/8/2009	Chubb Group of Ins. Co. - 12604955-08	\$1,216.60
Northland Properties	Vilano - In-MWC	7/8/2009 19190	7/8/2009	Chubb Group of Ins. Co. - 12604955-09	\$8,386.78
Northland Properties	Vilano - In-MWC	7/27/2009 19247	7/27/2009	Chubb Group of Ins. Co. - 903712843820001P	\$562.37
Northland Properties	Vilano - In-MWC	7/27/2009 19246	7/27/2009	Chubb Group of Ins. Co. - 12604955-08	\$3,726.49
Northland Properties	Vilano - In-MWC	8/27/2009 19370	8/27/2009	Chubb Group of Ins. Co. - 903712843820001P	\$562.37
Northland Properties	Vilano - In-MWC	8/27/2009 19369	8/27/2009	Chubb Group of Ins. Co. - 967048061514001P	\$3,726.49
Northland Properties	Vilano - In-MWC	9/23/2009 19485	9/23/2009	Chubb Group of Ins. Co. - 154047611241001P	\$52.69
Northland Properties	Vilano - In-MWC	9/23/2009 19484	9/23/2009	Chubb Group of Ins. Co. - 903437867328001P	\$3,744.88
Northland Properties	Vilano - In-MWC	9/23/2009 19483	9/23/2009	Chubb Group of Ins. Co. - 967048061514001P	\$3,726.49
Northland Properties	Vilano - In-MWC	10/24/2009 19498	10/24/2009	Chubb Group of Ins. Co. - 12604955-10	\$1,259.00
Northland Properties	Vilano - In-MWC	10/26/2009 19557	10/26/2009	Chubb Group of Ins. Co. - 12604955-08	\$8,661.94
Northland Properties	Vilano - In-MWC	10/26/2009 19628	10/26/2009	Chubb Group of Ins. Co. - 12634966-03	\$1,174.73
Northland Properties	Vilano - In-MWC	11/02/2009 19738	11/02/2009	Chubb Group of Ins. Co. - 12673207-02	\$12.81
Northland Properties	Vilano - In-MWC	11/02/2009 19741	11/02/2009	Chubb Group of Ins. Co. - 519440557584001P	\$65.01
Northland Properties	Vilano - In-MWC	11/02/2009 19737	11/02/2009	Chubb Group of Ins. Co. - 12604955-11	\$3,141.79
Northland Properties	Vilano - In-MWC	11/02/2009 19739	11/02/2009	Chubb Group of Ins. Co. - 12634966-03	\$1,174.73
Northland Properties	Vilano - In-MWC	11/02/2009 19740	11/02/2009	Chubb Group of Ins. Co. - 900312335076001P	\$562.37
Northland Properties	Vilano - In-MWC	12/18/2009 19871	12/18/2009	Chubb Group of Ins. Co.	\$100.74
Northland Properties	Vilano - In-MWC	12/18/2009 19872	12/18/2009	Chubb Group of Ins. Co.	\$1,174.73
Northland Properties	Vilano - In-MWC	12/18/2009 19873	12/18/2009	Chubb Group of Ins. Co.	\$186.85
Northland Properties	Vilano - In-MWC	12/18/2009 19875	12/18/2009	Chubb Group of Ins. Co.	\$562.37
Northland Properties	Vilano - In-MWC	12/18/2009 19873	12/18/2009	Chubb Group of Ins. Co.	\$3,777.50
Northland Properties	Vilano - In-MWC	1/5/2010 20024	1/5/2010	Chubb Group of Ins. Co. - 12604955-11	\$100.74
Northland Properties	Vilano - In-MWC	1/5/2010 20022	1/5/2010	Chubb Group of Ins. Co. - 12634966-03	\$1,174.73
Northland Properties	Vilano - In-MWC	1/5/2010 20023	1/5/2010	Chubb Group of Ins. Co. - 12604955-03	\$562.37
Golden Triangle Leasing	Insurance	1/5/2010 6794	1/5/2010	Chubb Insurance	\$692.64
Northland Properties	Vilano - In-MWC	1/25/2010 20021	1/25/2010	Chubb Group of Ins. Co. - 12604955-12	\$3,777.50
Northland Properties	Vilano - In-MWC	2/19/2010 20159	2/19/2010	Chubb Group of Ins. Co. - 154047611241001P	\$114.73
Northland Properties	Vilano - In-MWC	2/19/2010 20161	2/19/2010	Chubb Group of Ins. Co. - 900312335076001P	\$562.37
Northland Properties	Vilano - In-MWC	2/19/2010 20162	2/19/2010	Chubb Group of Ins. Co. - 519440557584001P	\$3,777.50
Northland Properties	Vilano - In-MWC	3/20/2010 20287	3/20/2010	Chubb Group of Ins. Co. - 12604955-11	\$100.74
Northland Properties	Vilano - In-MWC	3/20/2010 20321	3/		

JEFFREY STEWART - BUTLER

- From October 2006 – December 2011, he was given payroll checks totaling over **\$234,000** from Nocito Enterprise
- Further, from October 2006 – December 2012, he was reimbursed/paid over **\$168,000** for items that he purchased for Mr. Nocito – including gas, groceries, alcohol, general household items, etc.
- Checks issued from:
 - Nocito Enterprises
 - Northland Properties
 - Golden Triangle Leasing
- The majority of these payments were fraudulently classified as:
 - “Office Expense”
 - “Travel”
 - “Consulting Expense”

VILLANOCCI EXPENSES

FOR JEFFREY R. SILVARI



Date	Purchased From	Description	Amount
11-07-08	Exxon Oil	Fuel Purchase	\$ 34.00
11-18-08	B.P. Oil	Fuel Purchase	\$ 37.00
11-19-08	Best Service Company	Wine Refrigerator Repair Service	\$ 140.20
11-21-08	B.P. Oil	Fuel Purchase	\$ 31.25
11-21-08	Giant Eagle	Groceries For Villa	\$ 185.88
11-24-08	Bed Bath & Beyond	Chair Covers for Villa	\$ 23.16
11-24-08	Walmart	Christmas Lights for Villa	\$ 101.88
11-24-08	Wine and Spirit Store	Bar Items for Villa	\$ 98.74
11-25-08	Linens and Things	Chair Covers for Villa	\$ 71.48
11-25-08	Target	Household Items for Villa	\$ 25.27
11-29-08	Exxon Oil	Fuel Purchase	\$ 25.00
12-02-08	Giant Eagle	Groceries for Villa	\$ 120.13
12-02-08	Lowes Home Improvement	Light Bulbs for Villa	\$ 100.97
12-05-08	Guardian Life Insurance	Jeff Life Ins. Prem. Check # 283	\$ 59.61
12-05-08	Sunoco Oil	Fuel Purchase	\$ 18.50
12-06-08	Exxon Oil	Fuel Purchase	\$ 19.60
12-08-08	Walgreens Pharmacy	Theraflu for Villa	\$ 7.98
12-08-08	B.P. Oil	Fuel Purchase	\$ 20.00
12-09-08	B.P. Oil	Fuel Purchase	\$ 28.75
12-10-08	Save on Beer	Bar Supplies for Villa	\$ 39.57
12-10-08	Walmart	Household Items for Villa	\$ 39.88
12-10-08	Wine and Spirits	Bar Supplies for Villa	\$ 120.79
12-10-08	Giant Eagle	Groceries for Villa	\$ 133.90
Total Expenses			\$ 1,483.54

Paid by:**Nocito Enterprises****“Travel”**

VILLANOCI EXPENSES



expenses by date

Date	Purchased from	Description	Type	Price
9-21-07	Giant Eagle	Villa Groceries		\$ 139.16
9-24-07	B.P. Oil	Fuel Maserati		\$ 57.50
9-27-07	B.P. Oil	Fuel Jeff		\$ 42.80
10-01-07	Exxon Oil	Fuel Jeff		\$ 33.00
10-01-07	CITGO Oil	Fuel Mr. Mercedes		\$ 27.50
10-02-07	Giant Eagle	Villa Groceries		\$ 108.69
10-09-07	Duquesne Club	Nov. Health Care		\$ 306.85
10-16-07	Giant Eagle	Villa Groceries		\$ 171.10
10-16-07	B.P. Oil	Fuel Nissan		\$ 44.25
10-19-07	Exxon Oil	Fuel Mrs. Jaguar		\$ 16.45
10-19-07	Exxon Oil	Fuel Mr. Mercedes		\$ 21.00
10-22-07	B.P. Oil	Fuel Bentley		\$ 57.00
10-22-07	B.P. Oil	Fuel T-Bird		\$ 28.00
10-22-07	B.P. Oil	Fuel Maserati		\$ 59.10
10-24-07	Citgo Oil	Fuel Cadillac		\$ 7.60
10-29-07	B.P. Oil	Fuel Nissan		\$ 47.50
10-29-07	Giant Eagle	Villa Groceries		\$ 182.44
10-29-07	Total Expenses			\$ 1,349.94

Paid by:

Nocito Enterprises

“Travel”



Joseph W. Nocito
Chief Executive Officer

(412) 367-3030 Ext. 2203

Am -

MAKE A CHECK OUT OF
NOCITO ENTERPRISES INC TO

JETHRAY R. STEWART
4030 CLOVERLEAF STAMP
Apt. Pa. 15221

for \$ 2,229.03

Change To:

Insurance X	\$ 293.21
Taxual X	321.00
Office Supplies	<u>1,614.75</u>
TOTAL	\$ <u>2,229.02</u>



Thanks - Joe

AUTOMATED HEALTH SYSTEMS 9370 McKnight Road, Suite 300, Pittsburgh, PA 15237
(412) 367-3030 • FAX: (412) 367-1213 • E-MAIL: ahsinfo@ahsi.org

Summary Exhibit

10/23/2006 - 12/19/2012

Payments to Jeffrey Stewart - Reimbursements

\$168,471.43

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Insurance	10/23/2006	7032	Jeffrey Stewart	\$631.32
Nocito Enterprises	Office expense	10/23/2006	7029	Jeffrey Stewart	\$2,708.30
Nocito Enterprises	Telephone	10/23/2006	7031	Jeffrey Stewart	\$284.76
Nocito Enterprises	Travel	10/23/2006	7030	Jeffrey Stewart	\$2,415.03
Nocito Enterprises	Insurance	11/27/2006	7091	Jeffrey R. Stewart	\$293.27
Nocito Enterprises	Office Expense	11/27/2006	7091	Jeffrey R. Stewart	\$1,614.75
Nocito Enterprises	Travel	11/27/2006	7091	Jeffrey R. Stewart	\$321.00
Nocito Enterprises	Insurance	12/15/2006	7146	Jeffrey Stewart	\$344.16
Nocito Enterprises	Office Expense	12/15/2006	7146	Jeffrey Stewart	\$1,273.16
Nocito Enterprises	Travel	12/15/2006	7146	Jeffrey Stewart	\$324.58
Nocito Enterprises	Consulting Expense	12/20/2006	7193	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	1/8/2007	7241	Jeffrey Stewart	\$1,682.23
Nocito Enterprises	Insurance	1/31/2007	7298	Jeffrey Stewart	\$284.55
Nocito Enterprises	Travel	1/31/2007	7297	Jeffrey Stewart	\$2,078.14
Nocito Enterprises	Travel	2/23/2007	7353	Jeffrey Stewart	\$705.44
Nocito Enterprises	Insurance	3/30/2007	7445	Jeffrey Stewart	\$1,172.55
Nocito Enterprises	Travel	3/30/2007	7445	Jeffrey Stewart	\$1,132.82
Nocito Enterprises	Insurance	4/23/2007	7484	Jeffrey Stewart	\$400.00
Nocito Enterprises	Travel	4/23/2007	7484	Jeffrey Stewart	\$747.96
Nocito Enterprises	Travel	5/11/2007	7542	Jeffrey Stewart - 5-8	\$995.87
Nocito Enterprises	Travel	6/12/2007	7613	Jeffrey Stewart	\$760.37
Nocito Enterprises	Travel	6/12/2007	7613	Jeffrey Stewart	\$534.75
Nocito Enterprises	Travel	7/2/2007	7684	Jeffrey Stewart - 6-2007	\$802.89
Nocito Enterprises	Travel	7/19/2007	7716	Jeffrey Stewart	\$961.47
Nocito Enterprises	Travel	8/8/2007	7775	Jeffrey Stewart - 8-7	\$1,062.59
Nocito Enterprises	Travel	9/6/2007	7825	Jeffrey Stewart	\$945.21
Nocito Enterprises	Travel	9/21/2007	7861	Jeffrey Stewart	\$1,520.42
Nocito Enterprises	Travel	10/30/2007	7960	Jeffrey Stewart	\$1,349.44
Nocito Enterprises	Travel	11/26/2007	7997	Jeffrey Stewart	\$1,215.97
Nocito Enterprises	Travel	12/17/2007	8108	Jeffrey Stewart	\$500.00
Northland Properties	Vilanoci - Miscellaneous	12/17/2007	16692	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	12/19/2007	8112	Jeffrey Stewart	\$1,519.22
Nocito Enterprises	Travel	1/15/2008	8183	Jeffrey Stewart - 12-19 to 01-13	\$1,009.53
Nocito Enterprises	Travel	2/22/2008	8311	Jeffrey Stewart	\$1,575.57
Nocito Enterprises	Travel	3/21/2008	8393	Jeffrey Stewart	\$1,580.28
Nocito Enterprises	Travel	4/15/2008	8441	Jeffrey Stewart	\$1,381.45
Nocito Enterprises	Travel	5/16/2008	8520	Jeffrey Stewart	\$1,413.01
Nocito Enterprises	Travel	6/18/2008	8578	Jeffrey Stewart - 6-13-08	\$2,949.71
Nocito Enterprises	Travel	7/10/2008	8617	Jeffrey Stewart - 6-15 to 07-09	\$2,171.15
Nocito Enterprises	Travel	8/20/2008	8740	Jeffrey Stewart - 8-18	\$2,028.93
Nocito Enterprises	Travel	9/12/2008	8813	Jeffrey Stewart - 9-10	\$1,709.34
Nocito Enterprises	Travel	10/10/2008	8896	Jeffrey Stewart	\$3,052.51
Nocito Enterprises	Travel	11/10/2008	8970	Jeffrey Stewart	\$2,523.49
Nocito Enterprises	Travel	11/18/2008	8984	Jeffrey Stewart	\$182.10
Nocito Enterprises	Consulting Expense	12/15/2008	9077	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	12/15/2008	9070	Jeffrey Stewart	\$1,483.54
Northland Properties	Vilanoci - Consulting	12/15/2008	18327	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	1/5/2009	9154	Jeffrey Stewart - 12-08 Jeffrey Stewart - Expenses 1-04-09	\$1,429.98
Nocito Enterprises	Travel	2/17/2009	9308	thru 2-10-09	\$1,374.13
Nocito Enterprises	Travel	3/17/2009	9398	Jeffrey Stewart	\$1,666.91
Nocito Enterprises	Travel	5/6/2009	9541	Jeffrey Stewart	\$1,550.85
Nocito Enterprises	Travel	6/18/2009	9674	Jeffrey Stewart	\$1,642.77

Jonolley Properties	Travel	7/16/2009	1640	Jeffrey Stewart	\$1,711.11
Nocito Enterprises	Travel	7/16/2009	9751	Jeffrey Stewart	\$2,163.32
Nocito Enterprises	Travel	8/12/2009	9849	Jeffrey Stewart	\$2,317.65
Golden Triangle Leasing	Auto	9/17/2009	9512	Jeffrey Stewart	\$1,773.29
Nocito Enterprises	Travel	9/17/2009	9970	Jeffrey Stewart - 9-09	\$2,459.00
Nocito Enterprises	Travel	10/22/2009	10090	Jeffrey Stewart	\$210.11
Nocito Enterprises	Travel	10/27/2009	10111	Jeffrey Stewart	\$2,368.89
Nocito Enterprises	Travel	11/25/2009	10201	Jeffrey Stewart	\$1,805.56
Nocito Enterprises	Travel	12/17/2009	10292	Jeffrey Stewart	\$500.00
Northland Properties	Vilanoci - Miscellaneous	12/17/2009	19860	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	12/21/2009	10322	Jeffrey Stewart	\$2,055.56
Nocito Enterprises	Travel	1/12/2010	10388	Jeffrey Stewart - 1-7-10	\$3,224.63
Nocito Enterprises	Travel	2/26/2010	10623	Jeffrey Stewart	\$2,663.00
Nocito Enterprises	Travel	3/26/2010	10623	Jeffrey Stewart - 2-2010	\$2,390.91
Nocito Enterprises	Travel	5/13/2010	10789	Jeffrey Stewart	\$2,487.79
Nocito Enterprises	Travel	6/11/2010	10867	Jeffrey Stewart - 6-8	\$2,356.88
Nocito Enterprises	Travel	7/9/2010	10939	Jeffrey Stewart - 6-10	\$3,853.10
Nocito Enterprises	Travel	8/3/2010	11007	Jeffrey Stewart - 7-10	\$2,402.37
Nocito Enterprises	Travel	9/10/2010	11093	Jeffrey Stewart	\$2,407.26
AHS-LLC	405-Travel	10/14/2010	1291	Jeffrey Stewart	\$4,180.25
Nocito Enterprises	Travel	11/18/2010	11281	Jeffrey Stewart	\$2,100.71
Nocito Enterprises	Consulting Expense	12/20/2010	11389	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	1/4/2011	11426	Jeffrey Stewart	\$3,410.52
Nocito Enterprises	Travel	2/24/2011	11549	Jeffrey Stewart	\$2,484.14
Nocito Enterprises	Travel	3/29/2011	11634	Jeffrey Stewart	\$3,367.86
Golden Triangle Leasing	Auto	4/26/2011	10471	Jeffrey Stewart	\$1,973.99
Jonolley Properties	Repairs and Maintenance	4/26/2011	1892	Jeffrey Stewart	\$1,915.29
Nocito Enterprises	Travel	4/26/2011	11685	Jeffrey Stewart	\$1,743.47
Nocito Enterprises	Travel	6/1/2011	11765	Jeffrey Stewart	\$2,129.17
Nocito Enterprises	Travel	7/7/2011	11837	Jeffrey Stewart	\$1,790.57
Nocito Enterprises	Travel	8/8/2011	11896	Jeffrey Stewart	\$3,901.99
Nocito Enterprises	Travel	9/27/2011	11113	Jeffrey Stewart	\$2,950.07
Nocito Enterprises	Travel	11/3/2011	1217	Jeffrey Stewart	\$2,498.33
Nocito Enterprises	Travel	12/7/2011	1306	Jeffrey Stewart	\$3,395.53
Nocito Enterprises	Travel	12/16/2011	1345	Jeffrey Stewart	\$500.00
Nocito Enterprises	Travel	1/11/2012	1397	Jeffrey Stewart	\$3,234.96
Nocito Enterprises	Travel	2/22/2012	1408	Jeffrey Stewart	\$2,063.28
Nocito Enterprises	Travel	3/30/2012	1413	Jeffrey Stewart	\$4,172.94
Nocito Enterprises	Travel	5/11/2012	1421	Jeffrey Stewart	\$2,765.43
Nocito Enterprises	Travel	6/11/2012	1427	Jeffrey Stewart	\$1,018.08
Nocito Enterprises	Travel	7/16/2012	1433	Jeffrey Stewart	\$2,409.54
Nocito Enterprises	Travel	8/15/2012	1445	Jeffrey Stewart	\$2,051.87
Nocito Enterprises	Travel	9/26/2012	1466	Jeffrey Stewart	\$2,147.57
Nocito Enterprises	Travel	10/29/2012	1474	Jeffrey Stewart	\$1,717.62
Nocito Enterprises	Travel	12/10/2012	1490	Jeffrey Stewart	\$4,580.35
Northland Properties	Vilanoci - Repairs Maintenanc	12/19/2012	1151	Jeffrey Stewart	\$500.00
					\$168,471.43

SARAH POLITO – PRIVATE CHEF

- From December 2006 – May 2010, she was given payroll checks totaling over **\$121,000** from Nocito Enterprise
- Further, from December 2006 – July 2010, she was reimbursed/paid over **\$115,000** for food/groceries that she purchased for Mr. Nocito – including gas, groceries, alcohol, general household items, etc.
- Checks issued from:
 - Nocito Enterprises
 - Northland Properties
 - Golden Triangle Leasing
- The majority of these payments were fraudulently classified as:
 - “Office Expense”
 - “Travel”
 - “Consulting Expense”

Sarah Polito-Expense Report 01.21.08

Giant Eagle	Whole Foods	Sysco	Organise	
6.3	38.66	124.86	26.93	
	276.92			
				Toatal: 473.67
6.69				
151.79				

Paid by:

Nocito Enterprises

“Travel”

Receipts were attached to this expense report for items such as lobster, veal, salmon, and pudding

Summary Exhibit

12/15/2006 - 5/14/2010

Payments to Sarah Polito - Payroll

\$121,433.45

Company Paid From	Peachtree Company Expense Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Payroll	12/15/2006	2340	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	12/29/2006	2353	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	1/15/2007	2364	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	1/31/2007	2373	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	2/15/2007	2382	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	2/28/2007	2391	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	3/15/2007	2401	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	3/30/2007	2409	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	4/13/2007	2420	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	4/25/2007	2435	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	5/15/2007	2449	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	5/31/2007	2476	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	6/15/2007	2485	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	6/29/2007	2495	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	7/13/2007	2505	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	7/31/2007	2514	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	8/15/2007	2523	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	8/31/2007	2532	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	9/14/2007	2541	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	9/28/2007	2550	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	10/15/2007	2560	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	10/31/2007	2569	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	11/15/2007	2579	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	11/30/2007	2588	Sarah Polito	\$1,250.00
Nocito Enterprises	Payroll	12/14/2007	2597	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	12/17/2007	2604	Sarah Polito	\$600.00
Nocito Enterprises	Payroll	12/31/2007	2614	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	1/15/2008	2623	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	1/31/2008	2633	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	2/15/2008	2644	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	2/29/2008	2653	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	3/14/2008	2662	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	3/31/2008	2672	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	4/15/2008	2680	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	4/30/2008	2689	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	5/15/2008	2700	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	5/30/2008	2710	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	6/13/2008	2722	Sarah Polito	\$1,416.67

Nocito Enterprises	Payroll	6/30/2008	2733	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	7/15/2008	2742	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	7/31/2008	2753	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	8/15/2008	2763	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	8/29/2008	2773	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	9/15/2008	2782	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	9/30/2008	2791	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	10/15/2008	2800	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	10/31/2008	2810	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	11/14/2008	2818	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	11/28/2008	2827	Sarah Polito	\$1,416.67
Nocito Enterprises	Payroll	12/15/2008	2836	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	12/16/2008	2843	Sarah Polito	\$1,000.00
Nocito Enterprises	Payroll	12/31/2008	2856	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	1/15/2009	2865	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	1/30/2009	2874	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	2/13/2009	2883	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	2/27/2009	2892	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	3/13/2009	2902	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	3/31/2009	2911	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	4/15/2009	2920	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	4/30/2009	2931	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	5/15/2009	2940	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	5/29/2009	2949	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	6/15/2009	2958	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	6/30/2009	2967	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	7/15/2009	2976	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	7/31/2009	2985	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	8/14/2009	2994	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	8/31/2009	3004	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	9/15/2009	3013	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	9/30/2009	3022	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	10/15/2009	3031	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	10/30/2009	3040	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	11/13/2009	3049	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	11/30/2009	3058	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	12/15/2009	3066	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	12/16/2009	3074	Sarah Polito	\$1,500.00
Nocito Enterprises	Payroll	12/31/2009	3080	Sarah Polito	\$1,000.00
Nocito Enterprises	Payroll	1/15/2010	3099	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	1/29/2010	3107	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	2/12/2010	3116	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	2/26/2010	3125	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	3/15/2010	3134	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	3/31/2010	3143	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	4/15/2010	3152	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	4/30/2010	3161	Sarah Polito	\$1,666.67
Nocito Enterprises	Payroll	5/14/2010	3169	Sarah Polito	\$1,666.67
					\$121,433.45

Summary Exhibit

12/15/2006 - 7/9/2010

Payments to Sarah Polito - Reimbursements

\$115,090.37

Peachtree Company Expense					
Company Paid From	Account Classification	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Nocito Enterprises	Office Expense	12/15/2006	7147	Sarah Polito	\$2,060.10
Nocito Enterprises	Travel	12/15/2006	7147	Sarah Polito	\$2,220.12
Nocito Enterprises	Consulting Expense	12/20/2006	7195	Sarah Polito	\$200.00
Nocito Enterprises	Travel	1/8/2007	7240	Sarah Polito	\$3,855.21
Nocito Enterprises	Travel	2/9/2007	7324	Sarah Polito	\$1,416.55
Jonolley Properties	Travel	2/9/2007	1296	Sarah Polito	\$1,655.37
Nocito Enterprises	Travel	3/5/2007	7382	Sarah Polito	\$700.77
Nocito Enterprises	Travel	3/29/2007	7441	Sarah Polito	\$1,550.27
Nocito Enterprises	Travel	4/2/2007	7453	Sarah Polito	\$430.14
Nocito Enterprises	Travel	4/20/2007	7483	Sarah Polito	\$2,452.60
Nocito Enterprises	Travel	4/24/2007	7485	Sarah Polito	\$1,500.10
Nocito Enterprises	Travel	4/30/2007	7508	Sarah Polito	\$656.30
Nocito Enterprises	Travel	5/7/2007	7535	Sarah Polito	\$2,244.23
Nocito Enterprises	Conference and Seminar	5/24/2007	7583	Sarah Polito	\$726.93
Nocito Enterprises	Travel	6/4/2007	7601	Sarah Polito	\$701.55
Nocito Enterprises	Travel	6/12/2007	7611	Sarah Polito	\$497.09
Nocito Enterprises	Travel	6/20/2007	7637	Sarah Polito	\$1,538.93
Nocito Enterprises	Entertainment	7/2/2007	7678	Sarah Polito - 6-29	\$540.45
Nocito Enterprises	Travel	7/11/2007	7700	Sarah Polito - 7-11	\$1,127.44
Nocito Enterprises	Travel	7/25/2007	7726	Sarah Polito	\$1,473.20
Nocito Enterprises	Travel	8/6/2007	7758	Sarah Polito	\$1,447.87
Nocito Enterprises	Travel	8/21/2007	7785	Sarah Polito	\$1,400.96
Nocito Enterprises	Travel	9/7/2007	7827	Sarah Polito	\$843.23
Nocito Enterprises	Travel	9/19/2007	7050	Sarah Polito - 9-17	\$1,131.00
Nocito Enterprises	Travel	9/25/2007	7868	Sarah Polito - 9-24	\$467.05
Nocito Enterprises	Travel	10/16/2007	7919	Sarah Polito	\$2,143.33
Nocito Enterprises	Travel	11/9/2007	7974	Sarah Polito - 11-7	\$1,357.67
Nocito Enterprises	Travel	11/26/2007	7996	Sarah Polito	\$1,785.91
Nocito Enterprises	Travel	12/4/2007	8043	Sarah Polito	\$1,170.71
Nocito Enterprises	Travel	12/17/2007	8107	Sarah Polito	\$500.00
Northland Properties	Villanoci - Miscellaneous	12/17/2007	16691	Sara Polito	\$500.00

Nocito Enterprises	Travel	12/18/2007	8111	Sarah Polito	\$1,899.14
Nocito Enterprises	Travel	1/4/2008	8165	Sarah Polito - 1-02	\$606.15
Nocito Enterprises	Travel	1/4/2008	8165	Sarah Polito - 12-26	\$1,251.73
Nocito Enterprises	Travel	1/9/2008	8173	Sarah Polito	\$341.41
Nocito Enterprises	Travel	1/22/2008	8202	Sarah Polito - 1-21	\$473.67
Nocito Enterprises	Travel	1/22/2008	8202	Sarah Polito - 1-19	\$663.53
Nocito Enterprises	Travel	2/7/2008	8263	Sarah Polito	\$333.72
Nocito Enterprises	Travel	2/7/2008	8263	Sarah Polito - Check Replacement	\$644.69
Nocito Enterprises	Travel	2/29/2008	8325	Sarah Polito	\$2,465.36
Nocito Enterprises	Travel	3/20/2008	8395	Sarah Polito	\$1,042.41
Nocito Enterprises	Travel	4/8/2008	8430	Sarah Polito	\$1,308.87
Nocito Enterprises	Travel	4/15/2008	8442	Sarah Polito	\$425.56
Nocito Enterprises	Travel	5/9/2008	8498	Sarah Polito - 4-30	\$1,603.98
Nocito Enterprises	Travel	6/18/2008	8577	Sarah Polito - 6-18-08	\$2,909.33
Nocito Enterprises	Travel	7/31/2008	8690	Sarah Polito - 7-08	\$3,518.53
Nocito Enterprises	Travel	8/11/2008	8703	Sarah Polito	\$649.38
Nocito Enterprises	Travel	9/25/2008	8844	Sarah Polito	\$4,180.00
Nocito Enterprises	Travel	10/30/2008	8946	Sarah Polito - 10-08	\$2,177.09
Nocito Enterprises	Travel	12/8/2008	9041	Sarah Polito - 11-08	\$2,066.65
Nocito Enterprises	Consulting Expense	12/15/2008	9076	Sarah Polito	\$500.00
Northland Properties	Villanoci - Consulting	12/15/2008	18326	Sara Polito	\$500.00
Nocito Enterprises	Travel	1/7/2009	9164	Sarah Polito	\$5,689.05
Nocito Enterprises	Travel	2/17/2009	9309	Sarah Polito - 02-03-09	\$1,484.14
Nocito Enterprises	Travel	2/26/2009	9343	Sarah Polito - 2-25-09	\$657.83
Nocito Enterprises	Travel	3/9/2009	9375	Sarah Polito	\$1,644.14
Nocito Enterprises	Travel	4/8/2009	9465	Sarah Polito - 4-7-09	\$2,206.32
Nocito Enterprises	Travel	5/18/2009	9576	Sarah Polito	\$2,136.00
Nocito Enterprises	Travel	6/15/2009	9663	Sarah Polito	\$1,096.17
Jonolley Properties	Consulting	7/8/2009	1609	Sara Polito - 6-29-2009	\$2,514.86
Nocito Enterprises	Travel	7/9/2009	9724	Sarah Polito	\$1,520.39
Nocito Enterprises	Travel	8/3/2009	9816	Sarah Polito	\$2,440.48
Nocito Enterprises	Travel	8/19/2009	9872	Sarah Polito - 8-19	\$722.34
Nocito Enterprises	Travel	9/14/2009	9966	Sarah Polito - 9-10	\$1,755.36
Nocito Enterprises	Travel	10/19/2009	10087	Sarah Polito - 10-17-09	\$1,818.37
Nocito Enterprises	Travel	11/30/2009	10206	Sarah Polito	\$5,649.45
Nocito Enterprises	Travel	12/17/2009	10291	Sarah Polito	\$500.00
Northland Properties	Villanoci - Repairs Maintenanc	12/17/2009	19859	Sarah Polito	\$500.00
Nocito Enterprises	Travel	12/22/2009	10328	Sarah Polito	\$2,854.50
Nocito Enterprises	Travel	1/4/2010	10354	Sarah Polito - 1-4-2010	\$1,626.70
Nocito Enterprises	Travel	2/1/2010	10453	Sarah Polito - 1-2010	\$1,265.71
Nocito Enterprises	Travel	3/1/2010	10537	Sarah Polito	\$1,017.17
Jonolley Properties	Travel	3/1/2010	1733	Sarah Polito	\$1,864.45
Nocito Enterprises	Travel	3/16/2010	10577	Sarah Polito	\$1,043.77
Nocito Enterprises	Travel	4/12/2010	10674	Sarah Polito	\$1,789.96
Nocito Enterprises	Travel	7/9/2010	10941	Sarah Polito - 5-18-10	\$1,376.05
					\$115,090.37

LARRIMOR'S

- Pittsburgh store where Mr. Nocito purchased custom shirts, neckwear, suits, etc.
- During four months in 2007 (July – October), three payments were made to them totaling over **\$79,000**
- Checks issued from Jonolley Properties
- These payments were fraudulently classified as “Consulting”

Larrimor's
One PNC Plaza
249 Fifth Avenue
Suite 100
Pittsburgh PA 15222

Joseph Nocito
137 Beech Ridge Drive
Pittsburgh PA 15143

Special Order Zegna Suit 2 @ 2595.	\$ 5,190.00	5/24/2007
Zegna Neckwear 3 @ 140	\$ 420.00	5/24/2007
Zegna Neckwear 5 @ 150.	\$ 750.00	5/24/2007
Allen Edmonds Shoes	\$ 305.00	5/25/2007
Shoe Trees	\$ 20.00	5/25/2007
Sales Tax	\$ 1.80	5/25/2007
Allen Edmonds Formal Shoes	\$ 305.00	5/31/2007
Shoe Trees	\$ 20.00	5/31/2007
Sales Tax	\$ 1.80	5/31/2007
SGA Custom Shirts 3 @ 300.	\$ 900.00	6/12/2007
Special Order Zegna Suit	\$ 2,595.00	6/13/2007
Special Order Zegna Sport Coat	\$ 1,695.00	6/13/2007
Zegna Neckwear	\$ 135.00	6/13/2007
Zegna Neckwear 3 @ 140.	\$ 420.00	6/13/2007
Zegna Neckwear 3 @ 150.	\$ 450.00	6/13/2007
Shoe Trees 6 @ 20.	\$ 120.00	6/27/2007

Zegna Custom Shirts 5 @ 185.	\$ 925.00	6/28/2007
Zegna Custom Shirts 2 @ 200.	\$ 400.00	6/28/2007
Zegna Custom Shirts 10 @190.	\$ 1,900.00	6/28/2007
Zegna Custom Shirts	\$ 255.00	6/28/2007
Zegna Custom Shirts	\$ 215.00	6/28/2007
Zegna Custom Shirts 2 @ 175	\$ 350.00	6/28/2007
Special Order Zegna Suit	\$ 3,475.00	8/11/2007
Special Order Zegna Sport Coat	\$ 2,095.00	8/11/2007
Special Order Zegna Pants	\$ 625.00	8/11/2007
Hosiery	\$ 32.00	8/11/2007
Hosiery	\$ 45.00	8/11/2007
Hosiery	\$ 60.00	8/11/2007
Cummburbund Sets 3 @ 295	\$ 885.00	9/13/2007
Sales Tax	\$ 61.95	9/13/2007
Shoe Trees 2 @ 20.	\$ 40.00	10/13/2007
Sales Tax	\$ 2.80	10/13/2007
Santoni Shoes	\$ 545.00	10/13/2007
Allen Edmonds Shoes	\$ 315.00	10/13/2007
Special Order Zegna Pants 2 @ 595.	\$ 1,190.00	10/13/2007
Special Order Zegna Suit	\$ 1,975.50	10/13/2007
Special Order Zegna Suits 2 @ 2515.5	\$ 5,031.00	10/13/2007
Zegna Neckwear 6 @ 150.	\$ 900.00	10/13/2007
Zegna Neckwear	\$ 140.00	10/13/2007
Canali Neckwear	\$ 120.00	10/13/2007
Talbott Neckwear	\$ 225.00	10/13/2007

Paid by: Jonolley Properties

“Consulting”

Summary Exhibit

7/2/2007 - 10/29/2007

Payments to Larrirmor's

\$79,200.00

Company Paid From	Peachtree Company Expense Account Classificaiton	Date	Check/Reference Number	Peachtree Transaction Description	Amount
Jonolley Properties	Consulting	7/2/2007	1331	Larrimors	\$57,000.00
Jonolley Properties	Consulting	8/2/2007	1339	Larrimors	\$4,500.00
Jonolley Properties	Consulting	10/29/2007	1369	Larrimor	\$17,700.00
					<u>\$79,200.00</u>

LJ AVAIATION

- Company where Mr. Nocito and his wife rented a private jet
- From September 2008 – February 2011 payments were made to them totaling over **\$80,000**
- Checks issued from:
 - Nocito Enterprises
 - AHS-DE
- These payments were fraudulently classified as “Travel”

Fuel: Top Off
44429
Catering
- pastries + muffins (2)
- bottle of champagne + card from LJ under Shell's desk
- CJ
- diet pepsi
- decaf coffee
1-ppg
 06/06/2010 3:44:33PM
 Confirmed with: MR.NOCITO(P)6/4KMH
 PIC: BEDNER, SCOTT THOMAS 724-875-0447
 SIC: OLIVA, NICHOLAS COLT 724-875-0663
 Aircraft: CITATION ULTRA / N6NY
 Coordinator: KATHY

Date	Depart	Departure Airport	Arrive	Arrival Airport	Flight / Block
Leg 1	0731	LBE - ARNOLD PALMER REGIONAL	0830	TEB - TETERBORO	0:44 - 0:59
06/07/2010	7:31A	LATROBE, PA	8:30A	TETERBORO, NJ	271 NM
Monday	EDT	L J AVIATION 129.72	EDT	ATLANTIC AVIATION 132	0 PAX
	1131z	888-532-4278 Fax:724-537-9504	1230z	412-472-6700 Fax:201-288-7503	PAX FERRY

Catering - BRING CATERING FROM LATROBE - Muffins & pastries for two, bottle of champagne & card from LJ.
 Discount Fuel - LJ Aviation Signature Jet A - 1-499 - \$4,3370/gallon 500 & up -- \$4,1870/gallon
 Uplift of 175 gallons waives the \$300.00 handling fee.
 Miscellaneous Info - Mr. Nocito is finishing up his celebration of his 22nd wedding anniversary! Please take a bottle of champagne and card from LJ 6/4kmh
 Charter Contact - Mr. Joseph Nocito (c) 412-298-5588 email: Nocito_Enterprises@Comcast.net
 lsopl@earthlink.net;nocito_enterprises@comcast.net
 TSA No Fly List - NFL-N-1415 kmh
 SEL-S-1384 kmh
 JOSEPH W. NOCITO - Diet Pepsi
 -Decaf Coffee
 Prefers Budget or Hertz - but any car rental company that delivers is preferred. - Luxury/Full Size//Budget Fastbreak # EV523W

Date	Depart	Departure Airport	Arrive	Arrival Airport	Flight / Block
Leg 2	0930	TEB - TETERBORO	1043	PIT - PITTSBURGH INTL	0:58 - 1:13
06/07/2010	9:30A	TETERBORO, NJ	10:43A	PITTSBURGH, PA	322 NM
Monday	EDT	SIGNATURE FLIGHT SUP 130.15	EDT	ATLANTIC AVIATION 129.825	2 PAX
	1330z	201-288-1880 Fax:201-288-7972	1443z	412-472-6700 Fax:412-472-6709	CHARTER 135

Catering - PAX: Muffins & pastries for two (2) passengers. 6/4kmh
 PAX Transportation - No transportation needed in Pittsburgh. 6/4kmh
 Discount Fuel - LJ Aviation Jet A at Pittsburgh - \$3,23/gallon. 6/4kmh

Flight Information and Confirmation - 037665
 Customer: JOSEPH W. NOCITO
 - 412-367-7711
 Confirmed with: MR.NOCITO(P)6/4KMH
 Aircraft: CITATION ULTRA / N6NY
 Coordinator: KATHY
 PIC: BEDNER, SCOTT THOMAS 724-875-0447
 SIC: OLIVA, NICHOLAS COLT 724-875-0663
 Date: 06/06/2010 3:44:33PM

Date	Depart	Departure Airport	Arrive	Arrival Airport	Flight / Block
Leg 3	1105	PIT - PITTSBURGH INTL	1124	LBE - ARNOLD PALMER REGIONAL	0:13 - 0:19
06/07/2010	11:05A	PITTSBURGH, PA	11:24A	LATROBE, PA	65 NM
Monday	EDT	ATLANTIC AVIATION 129.825	EDT	L J AVIATION 129.72	0 PAX
	1505z	412-472-6700 Fax:412-472-6709	1524z	888-552-4278 Fax:724-537-9504	CHARTER 135

Passenger Name	Phone	LEG: 1 2 3
JOSEPH W. NOCITO	412-367-7711	X
JUDITH L. NOCITO	412-367-7711	X

Paid by:
Nocito Enterprises
“Travel”
(Wedding Anniversary Party)

JAGUAR FINANCIAL GROUP

- Financing company for the Jaguar driven by Mr. Nocito's wife
- From December 2009 to October 2012, the monthly \$1,244.19 payment checks were issued from Golden Triangle Leasing, and fraudulently classified as "Auto"

NO EXPENSE WAS OFF-LIMITS

- In 2009, Nocito expensed his daughter's cosmetic dental services totalling \$1,266 through Nocito Enterprises
- The payment was fraudulently classified as "Office Expense"

NO EXPENSE WAS OFF-LIMITS

- In 2009, an AHS-DE check for \$1,480.29 was paid to Tiffany and Company for the purchase of candlesticks and a holiday teapot that were shipped to Mr. Nocito's wife at "Villa Noci"
- The payment was fraudulently classified as "Office Expense"

NO EXPENSE WAS OFF-LIMITS

- In 2009, a Northland Properties check for \$180 was paid to Dave Honhold Carpentry for gutter cleaning at the home in Sewickley that Mr. Nocito purchased for his son's ex-wife.
- The payment was fraudulently classified as "Sewickley – Repairs and Maintenance"
- Some additional things also being fraudulently paid for and deducted by Mr. Nocito's companies:
 - The monthly mortgage payments for her house
 - The monthly payments for her Infiniti
 - Many monthly payments for her personal credit card
 - The monthly utility payments for her house

Bank of America

January 3, 2006 - December 1, 2012

TOTAL AMOUNT PAID: \$105,319.92

	Check Date	Check / Reference Number	Company Paid From	Peachtree Transaction Entry Classification		Amount Paid
1	January 3, 2006	13048	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,232.92
2	February 3, 2006	13298	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,232.92
3	March 3, 2006	13419	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,232.92
4	April 3, 2006	13642	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
5	May 3, 2006	13778	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
6	June 3, 2006	13995	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
7	July 3, 2006	14107	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
8	August 3, 2006	14286	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
9	September 3, 2006	14413	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
10	October 3, 2006	14592	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
11	November 3, 2006	14761	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
12	December 3, 2006	14861	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
13	January 2, 2007	15279	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
14	February 2, 2007	15124	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,236.44
15	March 2, 2007	15334	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
16	April 2, 2007	15438	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
17	May 2, 2007	15592	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
18	June 2, 2007	15716	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
19	July 2, 2007	15871	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
20	August 2, 2007	16025	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
21	September 2, 2007	16177	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
22	October 2, 2007	16286	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
23	November 2, 2007	16450	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
24	December 2, 2007	16623	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
25	January 2, 2008	16763	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
26	February 2, 2008	16880	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58
27	March 2, 2008	17054	Northland Properties	Bank of America	Arcadia - Interest Expense	\$ 1,264.58

Mortgage
Payments for
Mr. Nocito's son
and former
daughter-in-law



C3_1632 LNHSTF 15013 04/24/2012



Loan Number: [Redacted]
 Statement Period: 01/2005 - 06/2014
 Date Prepared: 06/11/2014
 Property Address: [Redacted]

Transaction Date	Description	Total Payment	PMT/Mo	Principal Balance	Interest	Escrow Balance	Optional	Buydown	Late Charges Total	Unapplied Total
Beginning Balance				134,172.50		1,712.74				.00
01/11/2006	REGULAR PAYMENT	1,232.92	01/2006	120.89	754.72	357.31	.00	.00	.00	.00
				134,051.61		2,070.05			.00	.00
01/18/2006	PMI PMT ANNUALLY	-75.38	01/2006	.00	.00	-75.38	.00	.00	.00	.00
				134,051.61		1,994.67			.00	.00
02/07/2006	REGULAR PAYMENT	1,232.92	02/2006	121.57	754.04	357.31	.00	.00	.00	.00
				133,930.04		2,351.98			.00	.00
02/15/2006	PMI PMT ANNUALLY	-75.38	02/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,930.04		2,276.60			.00	.00
02/21/2006	COUNTY TAX PMT	-562.12	02/2006	.00	.00	-562.12	.00	.00	.00	.00
				133,930.04		1,714.48			.00	.00
03/13/2006	REGULAR PAYMENT	1,232.92	03/2006	122.25	753.36	357.31	.00	.00	.00	.00
				133,807.79		2,071.79			.00	.00
03/16/2006	PMI PMT ANNUALLY	-75.38	03/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,807.79		1,996.41			.00	.00
04/04/2006	HAZARD INS PMT	-431.00	03/2006	.00	.00	-431.00	.00	.00	.00	.00
				133,807.79		1,565.41			.00	.00
04/05/2006	REGULAR PAYMENT	1,236.44	04/2006	122.94	752.67	360.83	.00	.00	.00	.00
				133,684.85		1,926.24			.00	.00
04/18/2006	PMI PMT ANNUALLY	-75.38	04/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,684.85		1,850.86			.00	.00
05/05/2006	REGULAR PAYMENT	1,236.44	05/2006	123.63	751.98	360.83	.00	.00	.00	.00
				133,561.22		2,211.69			.00	.00
05/16/2006	PMI PMT ANNUALLY	-75.38	05/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,561.22		2,136.31			.00	.00
06/07/2006	REGULAR PAYMENT	1,236.44	06/2006	124.33	751.28	360.83	.00	.00	.00	.00
				133,436.89		2,497.14			.00	.00
06/16/2006	PMI PMT ANNUALLY	-75.38	06/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,436.89		2,421.76			.00	.00
07/11/2006	REGULAR PAYMENT	1,236.44	07/2006	125.03	750.58	360.83	.00	.00	.00	.00
				133,311.86		2,782.59			.00	.00
07/18/2006	PMI PMT ANNUALLY	-75.38	07/2006	.00	.00	-75.38	.00	.00	.00	.00
				133,311.86		2,707.21			.00	.00
08/01/2006	SPEC. ASSESSMENT	-2,563.14	07/2006	.00	.00	-2,563.14	.00	.00	.00	.00
				133,311.86		144.07			.00	.00

Notice Date: 06/11/2014

Loan No.: [Redacted]

Property Address: [Redacted]

IMPORTANT MESSAGE ABOUT YOUR HOME LOAN

Enclosed is the loan history statement you requested that provides a detailed outline of transactions for the above-referenced loan number. This statement provides a history or information on payments we have received from you, servicing expenses we have paid to third parties, tax and insurance payments paid on your behalf, and any late charges assessed and paid.

THANK YOU

If you have any questions, please call us at 1-800-669-6607, Monday-Friday 7a.m. to 7p.m. Local Time.

We appreciate the opportunity to serve your home loan needs.

2011 Infiniti
Payments for
Mr. Nocito's
former
daughter-in-law

Bank of America

December 8, 2010 - June 5, 2012

TOTAL AMOUNT PAID: \$17,770.24

	Check Date	Check / Reference Number	Company Paid From	Peachtree Transaction Entry Classification		Amount Paid
1	December 8, 2010	11281	Palace Development Company	Bank of America	Interest Expense	\$ 1,269.31
2	January 12, 2011	11306	Palace Development Company	Bank of America	Interest Expense	\$ 1,269.31
3	February 1, 2011	1829	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
4	March 1, 2011	1831	Jonolley Properties	Bank of America	Travel	\$ 1,269.31
5	April 1, 2011	1852	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
6	May 6, 2011	1899	Jonolley Properties	Bank of America	Travel	\$ 1,269.31
7	June 7, 2011	1934	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
8	July 6, 2011	1967	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
9	August 4, 2011	2067	Jonolley Properties	Bank of America - 630-10024986996	Interest Expense	\$ 1,269.31
10	September 8, 2011	1029	Nocito Enterprises	Bank of America	Interest	\$ 1,269.31
11	October 5, 2011	1032	Palace Development Company	Bank of America	Interest Expense	\$ 1,269.31
12	November 4, 2011	1053	Palace Development Company	Bank of America	Interest Expense	\$ 1,269.31
13	December 12, 2011	2138	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
14	June 5, 2012	2154	Jonolley Properties	Bank of America	Interest Expense	\$ 1,269.31
TOTAL AMOUNT PAID:						\$ 17,770.34

LAW 553-PA-e 1/08
RETAIL INSTALLMENT SALE CONTRACT
SIMPLE FINANCE CHARGE

Dealer Number 4016913910 Contract Number 24986596

Buyer Name and Address (Including County and Zip Code)	Co-Buyer Name and Address (Including County and Zip Code)	Creditor-Seller (Name and Address)
	N/A	COCHRAN INFINITI OF SOUTH HILL 2809 WEST LIVERY AVE PITTSBURGH, PA 15216

You, the Buyer (and Co-Buyer, if any), may buy the vehicle below for cash or on credit. By signing this contract, you choose to buy the vehicle on credit under the agreements in this contract. You agree to pay the Creditor - Seller (sometimes "we" or "us" in this contract) the Amount Financed and Finance Charge in U.S. funds according to the payment schedule below. We will figure your finance charge on a daily basis. The Truth-in-Lending Disclosures below are part of this contract.

New/Used/Demo	Year	Make and Model	Mfg Gross Vehicular Weight	Vehicle Identification Number	Primary Use For Which Purchased
New	2011	INFINITI QX56 4WD	N/A		<input checked="" type="checkbox"/> Personal, family or household <input type="checkbox"/> Business <input type="checkbox"/> Agricultural

FEDERAL TRUTH-IN-LENDING DISCLOSURES				WARRANTIES SELLER DISCLAIMS	
ANNUAL PERCENTAGE RATE The cost of your credit as a yearly rate.	FINANCE CHARGE The dollar amount the credit will cost you.	Amount Financed The amount of credit provided to you or on your behalf.	Total of Payments The amount you will have paid after you have made all payments as scheduled.	Total Sale Price The total cost of your purchase on credit, including your down payment of \$ 0.00 is \$ 76,158.60	The following paragraph does not affect any warranties covering the vehicle that the vehicle manufacturer may provide. The following paragraph also does not apply at all if you bought the vehicle primarily for personal, family, or household use. Unless the Seller makes a written warranty, or enters into a service contract within 90 days from the date of this contract, the Seller makes no warranties, express or implied, on the vehicle, and there will be no implied warranties of merchantability or of fitness for a particular purpose.
2.90 %	\$ 5,428.97	\$ 70,729.63	\$ 76,158.60	\$ 76,158.60	

Your Payment Schedule Will Be:

Number of Payments	Amount of Payments	When Payments Are Due
60	1,269.31	Monthly beginning 12/10/2010

Or As Follows:

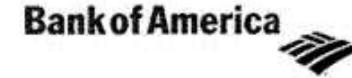
Late Charge. If payment is not paid in full within 10 days after it is due, you will pay a late charge. If the vehicle is a heavy commercial motor vehicle, the charge will be 4% of the part of the payment that is late. Otherwise, the charge will be 2% per month of the part of the payment that is late, figured based on a full calendar month for any part of a month that is more than 10 days.

Prepayment. If you pay off all your debt early, you will not have to pay a penalty.

Security Interest. You are giving a security interest in the vehicle being purchased.

Additional Information: See this contract for more information including information about non-payment, default, any required repayment in full before the scheduled date and security interest.

Applicable Law
Federal law and the law of the state of the Seller's address shown in this contract apply to this contract.



Account Transaction History

Customer Name -
 Account Number -

Wednesday, June 04, 2014

Original Amount \$70,729.63 Maturity Date 11/12/2015 Next Payment Date 06/12/2014
 Origination Date 10/28/2010 Interest Rate 2.90

Effective Date	Posting Date	Description	Transaction Amount	Principal	Interest	Fees	Balance
10/28/2010	10/28/2010	Amt Financed	\$70,729.63				\$70,729.63
12/10/2010	12/10/2010	Regular Pmt	\$1,269.31	\$1,027.68	\$241.63		\$69,701.95
01/14/2011	01/14/2011	Regular Pmt	\$1,269.31	\$1,075.48	\$193.83		\$68,626.47
02/03/2011	02/03/2011	Regular Pmt	\$1,269.31	\$1,160.26	\$109.05		\$67,466.21
03/04/2011	03/04/2011	Regular Pmt	\$1,269.31	\$1,113.86	\$155.45		\$66,352.35
04/04/2011	04/04/2011	Regular Pmt	\$1,269.31	\$1,105.88	\$163.43		\$65,246.47
05/09/2011	05/09/2011	Regular Pmt	\$1,269.31	\$1,087.88	\$181.43		\$64,158.59
06/10/2011	06/10/2011	Regular Pmt	\$1,269.31	\$1,106.18	\$163.13		\$63,052.41
07/11/2011	07/11/2011	Regular Pmt	\$1,269.31	\$1,114.02	\$155.29		\$61,938.39
08/08/2011	08/08/2011	Regular Pmt	\$1,269.31	\$1,131.52	\$137.79		\$60,806.87
09/12/2011	09/12/2011	Regular Pmt	\$1,269.31	\$1,100.21	\$169.10		\$59,706.66
10/07/2011	10/07/2011	Regular Pmt	\$1,269.31	\$1,150.72	\$118.59		\$58,555.94
11/07/2011	11/07/2011	Regular Pmt	\$1,269.31	\$1,125.08	\$144.23		\$57,430.86
12/14/2011	12/14/2011	Regular Pmt	\$1,269.31	\$1,100.48	\$168.83		\$56,330.38
01/09/2012	01/09/2012	Regular Pmt	\$1,269.31	\$1,153.05	\$116.26		\$55,177.33
02/10/2012	02/10/2012	Regular Pmt	\$1,269.31	\$1,129.41	\$139.90		\$54,047.92
03/09/2012	03/09/2012	Regular Pmt	\$1,269.31	\$1,149.40	\$119.91		\$52,898.52
04/13/2012	04/13/2012	Regular Pmt	\$1,269.31	\$1,122.61	\$146.70		\$51,775.91
05/18/2012	05/18/2012	Regular Pmt	\$1,269.31	\$1,125.72	\$143.59		\$50,650.19
06/07/2012	06/07/2012	Regular Pmt	\$1,269.31	\$1,189.04	\$80.27		\$49,461.15
07/23/2012	07/23/2012	Regular Pmt	\$1,269.31	\$1,089.04	\$180.27		\$48,372.11
08/08/2012	08/08/2012	Regular Pmt	\$1,269.31	\$1,207.99	\$61.32		\$47,164.12
09/13/2012	09/13/2012	Regular Pmt	\$1,269.31	\$1,134.77	\$134.54		\$46,029.35
10/04/2012	10/04/2012	Regular Pmt	\$1,269.31	\$1,192.72	\$76.59		\$44,836.63
11/05/2012	11/05/2012	Regular Pmt	\$1,269.31	\$1,155.63	\$113.68		\$43,681.00
12/10/2012	12/10/2012	Regular Pmt	\$1,269.31	\$1,148.18	\$121.13		\$42,532.82
01/14/2013	01/14/2013	Regular Pmt	\$1,269.31	\$1,151.23	\$118.08		\$41,381.59
02/11/2013	02/11/2013	Regular Pmt	\$1,269.31	\$1,177.26	\$92.05		\$40,204.33
03/04/2013	03/04/2013	Regular Pmt	\$1,269.31	\$1,202.22	\$67.09		\$39,002.11
04/08/2013	04/08/2013	Regular Pmt	\$1,269.31	\$1,160.85	\$108.46		\$37,841.26
05/10/2013	05/10/2013	Regular Pmt	\$1,269.31	\$1,173.11	\$96.20		\$36,668.15
06/17/2013	06/17/2013	Regular Pmt	\$1,269.31	\$1,158.60	\$110.71		\$35,509.55

Bank of America

November 9, 2009 - October 31, 2011

TOTAL AMOUNT PAID: \$19,249.34

Credit Card
Payments for
Mr. Nocito's
former
daughter-in-law

	Check Date	Check / Reference Number	Company Paid From	Peachtree Transaction Entry Classification		Amount Paid
1	November 9, 2009	9613	Golden Triangle Leasing	Bank of America	<i>Auto</i>	\$ 722.67
2	December 2, 2009	10225	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 200.00
3	December 2, 2009	10225	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 555.78
4	February 12, 2010	10505	Nocito Enterprises	Bank of America	<i>Office Expense</i>	\$ 299.26
5	April 29, 2010	10737	Nocito Enterprises	Bank of America - 4313072092073165	<i>Travel</i>	\$ 1,378.06
6	May 26, 2010	10832	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 1,204.54
7	July 12, 2010	10949	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 1,389.01
8	August 4, 2010	1783	Jonolley Properties	Bank of America	<i>Travel</i>	\$ 1,221.52
9	August 26, 2010	11050	Nocito Enterprises	Bank of America - 3165	<i>Travel</i>	\$ 2,394.66
10	September 29, 2010	11147	Nocito Enterprises	Bank of America - 3165	<i>Travel</i>	\$ 1,011.29
11	January 19, 2011	11467	Nocito Enterprises	Bank of America - 4313072092073165	<i>Travel</i>	\$ 264.22
12	May 5, 2011	1897	Jonolley Properties	Bank of America	<i>Travel</i>	\$ 400.30
13	July 12, 2011	1969	Jonolley Properties	Bank of America	<i>Travel</i>	\$ 1,686.85
14	August 10, 2011	2087	Jonolley Properties	Bank of America	<i>Travel</i>	\$ 2,422.63
15	September 1, 2011	1018	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 1,173.26
16	September 30, 2011	1102	Nocito Enterprises	Bank of America	<i>Travel</i>	\$ 1,513.58
17	October 31, 2011	1049	Palace Development Company	Bank of America	<i>Travel</i>	\$ 1,411.71
TOTAL AMOUNT PAID:						\$ 19,249.34

NOCITO ENTERPRISES INC.

Bank of America

Invoice

4313072092073165

Check Number: 10737
 Check Date: Apr 29, 2010

10737

Check Amount: \$1,378.06
 Amount Paid

1,378.06



March 20 - April 19, 2010
 Page 3 of 6

"Bank of America"

Transactions continued

Transaction Date	Posting Date	Description	Reference Number	Account Number	Amount	Total
Purchases and Adjustments						
03/29	03/30	[Redacted]			70.04	- Gas ^{kids}
03/30	04/01	[Redacted]			124.00	spring clothes
04/01	04/02	[Redacted]			15.01	air port food
04/01	04/03	[Redacted]			10.78	airport food
04/01	04/03	[Redacted]			75.00	bag fee
04/05	04/06	[Redacted]			50.41	airport parking
04/05	04/06	[Redacted]			195.59	-rental car
04/05	04/07	[Redacted]			75.00	bag fee
04/09	04/10	[Redacted]			63.48	gas - Beadling
04/14	04/15	[Redacted]			107.99	
04/17	04/19	[Redacted]			130.80	- shoes Haley
04/18	04/19	[Redacted]			221.89	- will - hockey
					baseball	\$1,486.05
						-\$75.00
Purchases and Adjustments						
03/21	03/23	[Redacted]			246.34	Beadling soccer Tournament
03/22	03/24	[Redacted]			99.72	Beadling dinner

SC trip

Wing

*Haley shoes
will - sports*



4313 0720 9207 3165
 July 21 - August 19, 2010
 Page 3 of 4

Transactions continued

Transaction Date	Posting Date	Description	Reference Number	Account Number	Amount	Total
Purchases and Adjustments						
07/20	07/22	23.19 food, MA				
07/23	07/24	43.50 Kid's Vitamin				
07/25	07/26	8.49 Boston food				
07/25	07/27	25.00 Bag fee				
07/26	07/27	100.82 Haley's backpack				
07/29	07/30	25.00 SKY Fall coat				
07/29	07/30	25.00 bag fee				
07/29	07/31	69.45 Kid's goggles				
08/02	08/04	51.76 sun patcher				
08/04	08/06	59.07 top				
08/06	08/07	7.69 food, SC				
08/06	08/09	19.49 food, SC				
08/06	08/09	7.51 Kid's book				
08/07	08/09	30.75 bowling, SC				
08/08	08/09	25.00 bag fee, SC				
08/08	08/09	823.15 rental car, SC				
08/08	08/10	11.21 airport food				
08/08	08/10	97.14 airport parking fee				
08/10	08/11	668.51 car, broke down				
08/11	08/12	91.00 tow truck				
08/11	08/13	61.50 sky clothes				
08/11	08/13	31.77 8-day gift				
08/16	08/18	51.50 school clothes				
		total			\$2,400.61	
08/19	08/19	Interest Charged			0.00	
08/19	08/19	Interest Charged on Balance Transfers			0.00	
08/19	08/19	Interest Charged on Cash Advances			0.00	
08/19	08/19	Interest Charged on Purchases			0.00	
TOTAL INTEREST FOR THIS PERIOD						\$0.00

2010 Totals Year-to-Date	
Total fees charged in 2010	\$0.00
Total interest charged in 2010	\$61.64



July 21 - August 19, 2010

<p>Account Information: www.bankofamerica.com Mail billing inquiries to: Bank of America P.O. Box 13028 Wilmington, DE 19850-5028 Mail payments to: Bank of America P.O. Box 15019 Wilmington, DE 19886-5019 Customer Service: 1.800.297.3239 (1.800.348.3179 TTY)</p>	<p>Payment Information</p> <p>New Balance Total \$2,394.66 Current Payment Due \$23.00</p> <p>Total Minimum Payment Due \$23.00 Payment Due Date 8/19/10</p> <p>Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a late fee of up to \$35.00.</p> <p>Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:</p> <table border="1"> <tr> <td>If you make no additional charges using this card and each month you pay</td> <td>You will pay off the balance shown on this statement in about</td> <td>And you will end up paying an estimated total of</td> </tr> <tr> <td>Only the minimum payment</td> <td>17 years</td> <td>\$4,992.02</td> </tr> <tr> <td>\$83.07</td> <td>36 months</td> <td>\$2,990.52 (Savings = \$2,001.50)</td> </tr> </table> <p>If you would like information about credit counseling services, call 1-866-300-5238.</p>	If you make no additional charges using this card and each month you pay	You will pay off the balance shown on this statement in about	And you will end up paying an estimated total of	Only the minimum payment	17 years	\$4,992.02	\$83.07	36 months	\$2,990.52 (Savings = \$2,001.50)	<p>Account Summary</p> <p>Previous Balance \$1,221.52 Payments and Other Credits -1,221.47 Purchases and Adjustments 2,400.61 Fees Charged 0.00 Interest Charged 0.00</p> <p>New Balance Total \$2,394.66</p> <p>Credit Line \$22,100.00 Credit Available \$19,705.34 Statement Closing Date 8/19/10 Days in Billing Cycle 30</p>
If you make no additional charges using this card and each month you pay	You will pay off the balance shown on this statement in about	And you will end up paying an estimated total of									
Only the minimum payment	17 years	\$4,992.02									
\$83.07	36 months	\$2,990.52 (Savings = \$2,001.50)									

Transaction Date	Posting Date	Description	Reference Number	Account Number	Amount	Total
Payments and Other Credits						
08/05	08/05				-5.95	
	08/06				-1,221.52	
						-\$1,227.47
07/20	07/21				12.93	
07/20	07/22				5.18	
						> Boston food trip

NOCITO ENTERPRISES INC. 11050

Bank of America
 Check Number: 11050
 Check Date: Aug 26, 2010

Invoice 3165
 Check Amount: \$2,394.66
 Amount Paid 2,394.66

TOTAL FRAUDULENT EXPENSES

- From 2006-2012:
 - **Villa Noci = \$21 million**
 - **Other Expenses = \$6.3 million**
- Fraudulently categorized/deducted expenses by these same companies related to additional personal expenses of Mr. Nocito and his family members.
- These amounts should not have been deducted as legitimate business expenses **AND they should have been reported as income on Nocito's personal tax returns.**

ILLEGALLY CLASSIFIED AND DEDUCTED
“BUSINESS EXPENSES” (JAN 2006 – DEC 2012)

- \$9,067,225.47 – Northland Properties
- \$4,534,025.84 – AHS-DE
- \$277,241.26 – AHS-LLC
- \$394,265.01 – Golden Triangle Leasing (GTL)
- \$104,922.25 – Management Financial Services (MFS)
- \$5,665,165.76 – Jonolley Properties
- \$5,063,175.81 – Nocito Enterprises
- \$346,212.49 – Donotti Properties
- \$1,905,366.63 – Palace Development Company

- **\$27.3 million – Approx. total illegally classified business expenses** (approx. \$21 million directly related to Villa Noci)

- Note: It is worthwhile to note that construction of the residence began in 2000, and records indicate that Nocito spent over \$10 million on his residence prior to 2006, which is obviously not included above

Nocito Conspired to Defraud the IRS

Method 2: The “Money Shuffle”

DENNIS SUNDO

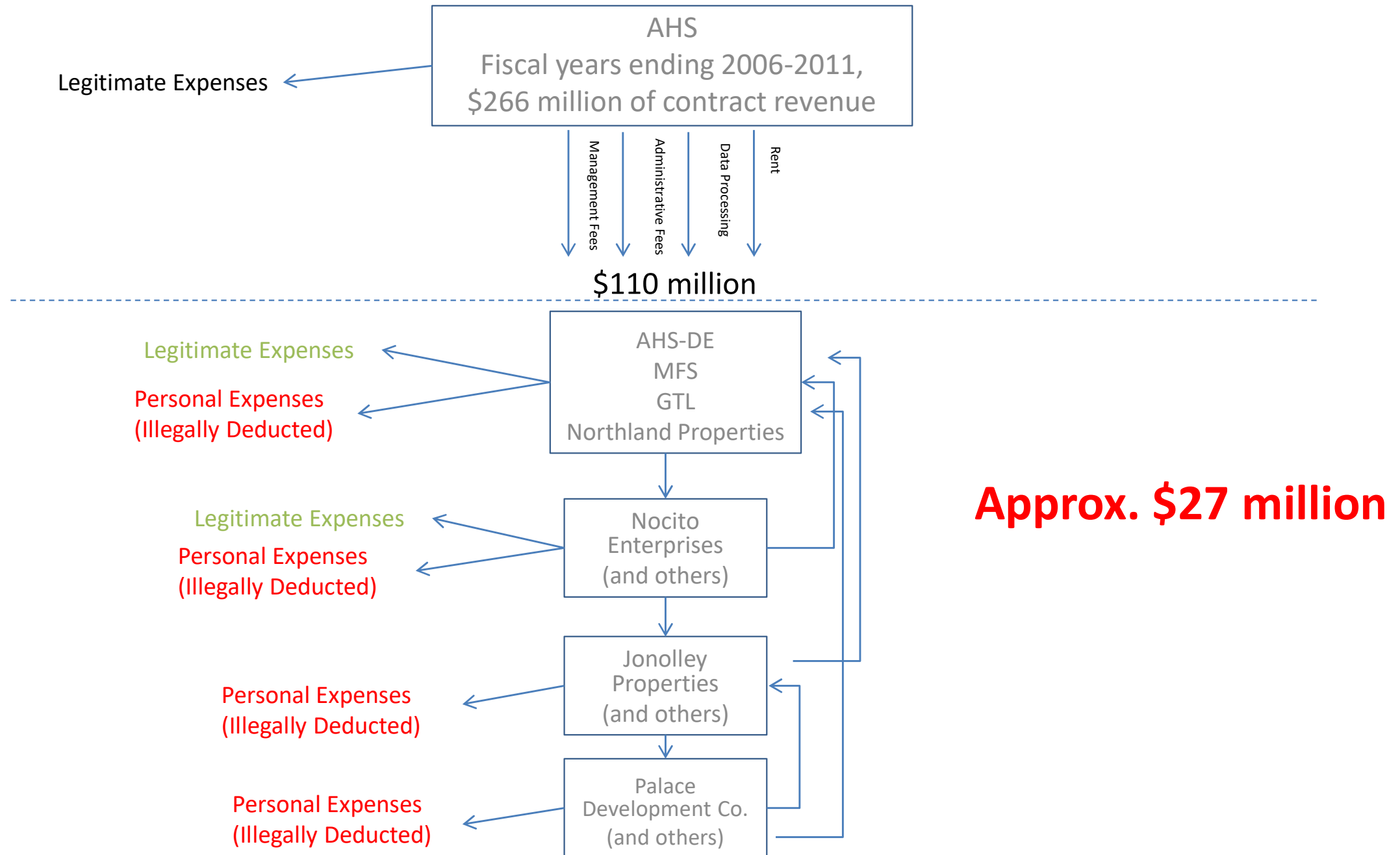
- Former controller of AHS for 30+ years
- Prepared or assisted in preparation of the majority of Nocito's companies' tax returns




THE METHOD

- Nocito received monthly AHS financials from Dennis Sundo to monitor AHS' monthly profits.
- Nocito then asked Sundo to verify the tentative yearly profit that AHS was showing, and asked Sundo what he thought the profit would be at the end of AHS' fiscal year (June).
- After Sundo verified this profit amount for Nocito, Nocito then told Sundo, "I know what I've got to do." Nocito then instructed another employee to prepare payment checks from AHS to AHS-DE.
- Once these checks were signed by Nocito or Sundo, they were deposited into the AHS-DE account, and were expensed by AHS by illegally classifying them as either "management fees" or "administrative fees"
- Millions of dollars of these payments had no legitimate purpose, other than to significantly lower the yearly taxable income of AHS.

CONSPIRACY TO COMMIT TAX FRAUD – COMPLETE PICTURE



“THE MONEY SHUFFLE” – STEP 1

AHS  AHS-DE

- **AHS** (FY: July 1, 2007 to June 30, 2008)
 - During last 12 days of its fiscal year, AHS pays \$8.8 million to AHS-DE and fraudulently classifies the payments as Administrative Fees
 - These payments are then illegally deducted on the 2008 AHS Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 1

460	7/1/07			Beginning Balance		2,691,663.80
Administrative Fee	6/19/08	57213	CDJ	ahs	2,000,000.00	
	6/23/08	57216	CDJ	ahs	800,000.00	
	6/23/08	57217	CDJ	ahs	800,000.00	
	6/23/08	57218	CDJ	ahs	800,000.00	
	6/23/08	57219	CDJ	ahs	800,000.00	
	6/23/08	57220	CDJ	ahs	800,000.00	

* The information presented in this report may not be accurate. Prior to Peachtree 2009, data from closed years was not retained for reporting purposes. The date range for this report includes years that were closed in a version of Peachtree earlier than 2009.



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**AHS - Corporate
General Ledger
From Jul 1, 2007 to Jun 30, 2008**

with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail

Account Description	Trans	Description	Debit Amt	Credit Amt	Balance
	6/23/08	57221 CDJ ahs	800,000.00		
	6/23/08	57222 CDJ ahs	700,000.00		
	6/26/08	57249 CDJ ahs	700,000.00		
	6/26/08	57250 CDJ ahs	600,000.00		
		Change	8,800,000.00		8,800,000.00
	6/30/08	Ending Balance			11,491,663.8

“THE MONEY SHUFFLE” – STEP 1

(From AHS's Form 1120, ending June 30, 2008)

AUTOMATED HEALTH SYSTEMS, INC.		25-1876460
FORM 1120	OTHER DEDUCTIONS	STATEMENT 5
DESCRIPTION	AMOUNT	
PRINTING		356.
TRAVEL		43,212.
INSURANCE		75,128.
MISCELLANEOUS		45,552.
WEST VIRGINIA ENROLLMENT BROKER PROGRAM EXPENSES		1,170,356.
WISCONSIN ENROLLMENT BROKER PROGRAM EXPENSES		783,683.
ILLINOIS PCCM/EB		7,830,911.
OHIO ENROLLMENT BROKER PROGRAM EXPENSES		2,103,769.
NEW YORK "CHIP" HOTLINE EXPENSES		437,095.
PROFESSIONAL FEES		78,895.
UTILITIES		12,545.
OHIO MEDICAID HOTLINE PROGRAM EXPENSES		1,276,467.
TUITION REIMBURSEMENT		14,919.
OFFICE SUPPLIES		1,429.
MANAGEMENT FEE		8,800,000.
PA ACCESS PLUS EXPENSES		4,181,076.
ADMINISTRATIVE FEES		83,528.
MEALS AND ENTERTAINMENT		31,237.
TOTAL TO FORM 1120, LINE 26		26,970,158.

“THE MONEY SHUFFLE” – STEP 1


(From AHS’s Form 1120, ending June 30, 2008)

Income		Deductions (See instructions for limitations on deductions.)	
1	Gross receipts or sales	1c	43,908,661.
2	Cost of goods sold (Schedule A, line 8)	2	
3	Gross profit. Subtract line 2 from line 1c	3	43,908,661.
4	Dividends (Schedule C, line 19)	4	
5	Interest	5	80,227.
6	Gross rents	6	
7	Gross royalties	7	
8	Capital gain net income (attach Schedule D (Form 1120))	8	
9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	
10	Other income (attach schedule)	10	
11	Total income. Add lines 3 through 10	11	43,988,888.
12	Compensation of officers (Schedule M, line 4)	12	60,000.
13	Retirement wages (Schedule M, line 5)	13	1,351,040.
14	Retirement maintenance (Schedule M, line 6)	14	
15	Bad debts	15	
16	Rents	16	336,906.
17	Taxes and licenses	17	1,262,700.
18	Interest	18	64,557.
19	Charitable contributions	19	75,000.
20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)	20	
21	Depletion	21	
22	Advertising	22	
23	Pension, profit-sharing, etc., plans	23	209,397.
24	Employee benefit programs	24	1,330,116.
25	Domestic production activities deduction (attach Form 8903)	25	
26	Other deductions (attach schedule)	26	26,970,158.
27	Total deductions. Add lines 12 through 26	27	42,194,438.
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	1,794,450.
29	Less: a Net operating loss deduction	29a	
	b Special deductions (Schedule C, line 20)	29b	
29c		29c	
30	Taxable income. Subtract line 29c from line 28 (see instructions)	30	1,794,450.
31	Total tax (Schedule J, line 10)	31	610,113.
32a	2006 overpayment credited to 2007	32a	32,625.
32b	2007 estimated tax payments	32b	172,375.

False Tax Return

INTERNAL REVENUE SERVICE
RECEIVED
DEC 08 2008
MAILING UNIT
COVINGTON, KY

“THE MONEY SHUFFLE” – STEP 1

AHS  AHS-DE

- **AHS-DE** (FY: March 1, 2008 to February 28, 2009)
 - Reports the \$8.8 million in Administrative Fees from AHS as income on the 2009 AHS-DE Form 1120 Tax Return

THE METHOD (CONT.)

- Like AHS - Nocito receives the monthly financial information and monitors the company profits for all of his other companies
- Like AHS – Nocito verified the tentative yearly profit at the end of each companies’ fiscal/tax year
- Like AHS – Nocito instructed another employee to prepare payment checks to another company
- Like AHS – payments were illegally expensed
- **UNLIKE** AHS - almost always **NO** tax due or paid to IRS
- No legitimate purpose other than to pay no taxes

“THE MONEY SHUFFLE” – STEP 2

AHS-DE  **Nocito Enterprises**

- **AHS-DE** (FY: March 1, 2008 to February 28, 2009)
 - Throughout the fiscal year (mostly in the last month), AHS-DE pays \$9.155 million to Nocito Enterprises and fraudulently classifies the payments as Management Fees
 - These payments are then illegally deducted on the 2009 AHS-DE Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 2

4/15/15 at 11:17:54.87

Page: 21

Automated Health Systems, Inc. General Ledger

For the Period From Mar 1, 2008 to Feb 28, 2009

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Management Fees	5/8/08	6515	CDJ	Nocito Enterprises	200,000.00		
	5/8/08	6516	CDJ	Nocito Enterprises	225,000.00		
	5/8/08	6517	CDJ	Nocito Enterprises	230,000.00		
	9/10/08	6613	CDJ	Nocito Enterprises	450,000.00		
	9/11/08	6614	CDJ	Nocito Enterprises	400,000.00		
	1/7/09	6718	CDJ	Nocito Enterprises	250,000.00		
	1/19/09	6735	CDJ	Nocito Enterprises	450,000.00		
	1/27/09	6732	CDJ	Nocito Enterprises	400,000.00		
	1/28/09	6733	CDJ	Nocito Enterprises	350,000.00		
	1/29/09	6734	CDJ	Nocito Enterprises	425,000.00		
	1/29/09	6735	CDJ	Nocito Enterprises	475,000.00		
	2/4/09	6747	CDJ	Nocito Enterprises	450,000.00		
	2/5/09	6748	CDJ	Nocito Enterprises	350,000.00		
	2/6/09	6749	CDJ	Nocito Enterprises	400,000.00		
	2/9/09	6750	CDJ	Nocito Enterprises	475,000.00		
	2/9/09	6760	CDJ	Nocito Enterprises	150,000.00		
	2/10/09	6751	CDJ	Nocito Enterprises	450,000.00		
	2/11/09	6752	CDJ	Nocito Enterprises	400,000.00		
	2/13/09	6753	CDJ	Nocito Enterprises,	425,000.00		
	2/17/09	6754	CDJ	Nocito Enterprises	450,000.00		
	2/17/09	6755	CDJ	Nocito Enterprises	400,000.00		
	2/28/09	6	GEN	1120 GJE #2	500,000.00		
	2/28/09	9	GEN	1120 GJE #6	850,000.00		
				Change	9,155,000.00		9,155,000.00
	2/28/09			Ending Balance			31,439,202.3

“THE MONEY SHUFFLE” – STEP 2

(From AHS-DE’s Form 1120, ending February 28, 2009)

Form 1120, Page 1, Line 26
Other Deductions Statement

Insurance	76,061.
Legal and professional	71,698.
Meals and entertainment (50%)	9,581.
Miscellaneous	3,539.
Office expense	10,805.
Outside services	9,155,000.
Travel	195,791.
Consulting Expense	121,327.
Payroll Service Fees	1,582.
Total	<u>9,645,384.</u>

“THE MONEY SHUFFLE” – STEP 2

(From AHS-DE’s Form 1120, ending February 28, 2009)

DEDUCTIONS FOR LIMITATIONS	12	Compensation of officers (Schedule E, line 4)	12	480,000.	
	13	Salaries and wages (less employment credits)	13	1,007,466.	
	14	Repairs and maintenance	14	24,037.	
	15	Bad debts	15		
	16	Rents	16	933,582.	
	17	Taxes and licenses	17	78,730.	
	18	Interest	18	165,690.	
	19	Charitable contributions	19		
	20	Depreciation (Form 4562) not claimed on schedule or elsewhere on return (attach Form 4562)	20		
	21	Depletion	21		
SEE INSTRUCTIONS	22	Advertising	22		
	23	Pension, profit-sharing, etc, plans	23	34,275.	
	24	Employee benefit programs	24	157,771.	
	25	Domestic production activities deduction (attach Form 8903)	25		
	26	Other deductions (attach schedule) . See Other Deductions Statement. BALCHING UNIT COVINGTON, KY	26	9,645,384.	
	27	Total deductions. Add lines 12 through 26	27	12,526,935.	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	4,261,168.	
	TAX REFUND	29	Less: a Net operating loss deduction (see instructions)	29 a	4,261,168.
			b Special deductions (Schedule C, line 20)	29 b	
				29 c	4,261,168.
30	Taxable income. Subtract line 29c from line 28 (see instructions)	30	0.		
31	Total tax (Schedule J, line 10)	31			
AND	32 a	2007 overpayment credited to 2008	32 a		
		b 2008 estimated tax payments	32 b		
		c 2008 refund applied for on Form 4466	32 c		
	d Bal	32 d			


False Tax Return

“THE MONEY SHUFFLE” – STEP 2

AHS-DE  Nocito Enterprises

- **Nocito Enterprises** (FY: October 1, 2008 to September 30, 2009)
 - Reports the money from AHS-DE as a combination of Consulting Income and Management Income on the 2009 Nocito Enterprises Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 3

Nocito Enterprises  **Jonolley Properties**

- **Nocito Enterprises** (FY: October 1, 2008 to September 30, 2009)
 - In the last week of the fiscal year, Nocito Enterprises makes payments of just under \$3 million to Jonolley Properties and fraudulently classifies the payments as “Consulting Expenses”
 - These payments are then illegally deducted on the 2009 Nocito Enterprises Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 3

Classified as Consulting Expenses in Nocito Enterprises’s General Ledger

9/22/0	9980	CD	Villa Del Sole, Inc.	225,000.00
9/22/0	9981	CD	Villa Del Sole, Inc.	200,000.00
9/22/0	9982	CD	Villa Del Sole, Inc.	275,000.00
9/22/0	9985	CD	Jonolley Properties	200,000.00
9/23/0	9986	CD	Jonolley Properties	210,000.00
9/23/0	9987	CD	Jonolley Properties	220,000.00
9/23/0	9988	CD	Jonolley Properties	225,000.00
9/23/0	9989	CD	Jonolley Properties	230,000.00
9/24/0	9990	CD	Jonolley Properties	240,000.00
9/24/0	9991	CD	Jonolley Properties	250,000.00
9/24/0	9992	CD	Jonolley Properties	260,000.00
9/24/0	10013	CD	Castle Mortgage Co. Inc.	110,000.00
9/24/0	10017	CD	Palace Development Company I	100,000.00
9/25/0	9993	CD	Jonolley Properties	270,000.00
9/25/0	9994	CD	Jonolley Properties	280,000.00
9/28/0	9995	CD	Jonolley Properties	290,000.00
9/28/0	9996	CD	Jonolley Properties	300,000.00

3/27/15 at 11:40:49.47

Page: 72

Nocito Enterprises Inc. General Ledger

For the Period From Oct 1, 2008 to Sep 30, 2009

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID Account Descri	Date	Referen	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
	9/28/0	10019	CD	Castle Mortgage Co. Inc.	1,500.00		
				Change	4,247,484.	300.00	4,247,184.
	9/30/0			Ending Balance			4,247,184.

“THE MONEY SHUFFLE” – STEP 3

- **Nocito Enterprises** (FY: October 1, 2008 to September 30, 2009)
 - Worth noting that the following payments were also illegally deducted as business expenses during the fiscal year:
 - \$181,264 to Donotti Properties (Consulting)
 - \$140,000 to Castle Mortgage Co. (Consulting)
 - \$100,000 to Palace Development Co. (Consulting)
 - \$73,000 to Oticon Development Co. (Consulting)
 - \$700,000 to Villa Del Sole, Inc. (Consulting)
 - \$24,000 to Celestial Properties (Rent)
 - \$85,000 to Consenza Equipment (Rent)
 - \$235,000 to Northland Properties VI (Rent)

“THE MONEY SHUFFLE” – STEP 3

(From Nocito Enterprises’s Form 1120, ending September 30, 2009)

Nocito Enterprises, Inc. 25-1596028

Form 1120, Page 1, Line 26
Other Deductions Statement

Bank charges	30.
Dues and subscriptions	542.
Insurance	175,318.
Legal and professional	350,100.
Meals and entertainment (50%)	3,729.
Miscellaneous	10,442.
Office expense	42,798.
Outside services	4,247,185.
Postage	4,290.
Telephone	43,806.
Training/continuing education	674.
Travel	266,816.
Total	<u>5,145,730.</u>

“THE MONEY SHUFFLE” – STEP 3

(From Nocito Enterprises’s Form 1120, ending September 30, 2009)

	11	Total income. Add lines 9 through 10	11	7,859,620.
DEDUCTIONS FOR LIMITATIONS ON DEDUCTIONS SEE INSTRUCTIONS	12	Compensation of officers (Schedule E, line 4)	12	277,500.
	13	Salaries and wages (less employment credits)	13	532,599.
	14	Repairs and maintenance	14	
	15	Bad debts	15	
	16	Rents	16	541,055.
	17	Taxes and licenses	17	60,074.
	18	Interest	18	13,567.
	19	Charitable contributions	19	
	20	Depreciation from Form 4562 not claimed on Schedule E, F, or G (attach Form 4562)	20	
	21	Depletion	21	
	22	Advertising	22	152,552.
	23	Pension, profit-sharing, etc. plans	23	2,469.
	24	Employee benefit programs	24	10,723.
	25	Domestic production activities deduction (attach Form 8905)	25	
		26	Other deductions (attach schedule) . See Other Deductions Statement	26
	27	Total deductions. Add lines 12 through 26	27	7,859,269.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	-19,643.
	29	Less: a Net operating loss deduction (see instructions)	29 a	
		b Special deductions (Schedule C, line 20)	29 b	
	29 c		29 c	
TAX	30	Taxable income. Subtract line 29c from line 28 (see instructions)	30	-19,643.
	31	Total tax (Schedule J, line 10)	31	

False Tax Return

DEC 21 2009

BATCHING UNIT
COVINGTON, KY

“THE MONEY SHUFFLE” – STEP 3

Nocito Enterprises  Jonolley Properties

- **Jonolley Properties** (FY: September 1, 2009 to August 31, 2010)
 - Reports the Consulting Expense payments from Nocito Enterprises as “Management Income” on the 2010 Jonolley Properties Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 4

Jonolley Properties  Palace Development Co.

- **Jonolley Properties** (FY: September 1, 2009 to August 31, 2010)
 - Throughout the fiscal year (mostly in the last two months), Jonolley pays \$3.475 million to Palace Development Company and fraudulently classifies the payments as “Consulting Fees”
 - These payments are then illegally deducted on the 2010 Jonolley Properties Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 4

Classified as Consulting Fees in Jonolley Properties’s General Ledger

6/7/10	1747	CD	Chambers Design - 7002-9	4,000.00
6/7/10	1749	CD	Archetype Design Studio, LLC - 1044	1,025.00
6/7/10	1749	CD	Archetype Design Studio, LLC - 1044	6,300.00
6/30/1	1751	CD	HR Leuenberger Inc. - 3656	11,017.50
7/14/1	1755	CD	Palace Development Co. Inc.	275,000.00
7/14/1	1757	CD	Palace Development Co. Inc.	295,000.00
7/14/1	1758	CD	Palace Development Co. Inc.	320,000.00
7/14/1	1759	CD	Palace Development Co. Inc.	347,000.00
7/14/1	1760	CD	Palace Development Co. Inc.	263,000.00
7/15/1	1762	CD	Aqua Pool Inc. - 146048-18309	539.75
7/15/1	1762	CD	Aqua Pool Inc. - 146048-18296	260.97
7/15/1	1763	CD	Edgeworth Municipal Auth. - 3406801.	882.36
7/15/1	1763	CD	Edgeworth Municipal Auth. - 3406802.	392.16
7/15/1	1764	CD	Schmidt Supply - 108550	1,108.76
7/15/1	1767	CD	Ron Schoentag - 6-26	529.78
7/15/1	1767	CD	Ron Schoentag - 7-3	2,875.86
7/15/1	1769	CD	Archetype Design Studio - 10454/NOJ	281.25

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Page: 6

Jonolley Properties General Ledger

For the Period From Sep 1, 2009 to Aug 31, 2010

Filter Criteria includes: Report order is by ID. Report is printed with shortened descriptions and with Hide Period Subtotals on Multi-Period Report and in Detail Format.

Account ID	Date	Referen	Jrn	Trans Description	Debit Amt	Credit Amt	Balance
Account Descri							
	7/26/1	1770	CD	Palace Development Co. Inc.	275,000.00		
	7/26/1	1771	CD	Palace Development Co. Inc.	295,000.00		
	7/26/1	1772	CD	Palace Development Co. Inc.	320,000.00		
	7/26/1	1773	CD	Palace Development Co. Inc.	347,000.00		
	7/26/1	1774	CD	Palace Development Co. Inc.	263,000.00		
	8/1/10		GE			57,000.00	
	8/4/10	1781	CD	Corporation Service Company - 7632	356.00		
	8/4/10	1781	CD	Corporation Service Company - 7328	356.00		
	8/5/10	1775	CD	Palace Development Co. Inc.	200,000.00		
	8/5/10	1777	CD	Palace Development Co. Inc.	275,000.00		
	8/9/10	1789	CD	Rick Lytle	465.00		
	8/9/10	1790	CD	Jim Leaner	465.00		

“THE MONEY SHUFFLE” – STEP 4

- **Jonolley Properties** (FY: September 1, 2009 to August 31, 2010)
 - Worth noting that the following payments were also made during the fiscal year:
 - \$600,000 to Waterwood National Assoc. (Consulting)
 - \$30,000 to Northland Properties (Rent)

“THE MONEY SHUFFLE” – STEP 4

(From Jonolley Properties’s Form 1120, ending August 31, 2010)

Jonolley Properties, Inc. 25-1724409

Form 1120, Page 1, Line 26
Other Deductions Statement

Bank charges	4.
Insurance	67,457.
Office expense	15,361.
Outside services	4,397,605.
Travel	98,296.
Total	<u>4,578,723.</u>

“THE MONEY SHUFFLE” – STEP 4

(From Jonolley Properties’s Form 1120, ending August 31, 2010)

DEDUCTIONS FOR LIMITATIONS ON DEDUCTIONS SEE INSTRUCTIONS	12	Compensation of officers (Schedule E, line 4)	12	
	13	Salaries and wages (less employment credits)	13	
	14	Repairs and maintenance	14	73,032.
	15	Bad debts	15	
	16	Rents	16	54,000.
	17	Fees and licenses	17	
	18	Interest	18	9,808.
	19	Charitable contributions	19	
	20	Depreciation from Form 56 (not claimed on schedule for 2010 here on return attach Form 56)	20	
	21	Depletion	21	
22	Advertising	22	34,494.	
23	Pension, profit-sharing, etc. plans	23		
24	Employee benefit programs	24		
25	Domestic production activities deduction (attach Form 8903)	25		
26	Other deductions (attach schedule) .. See Other Deductions Statement	26	4,578,723.	
27	Total deductions. Add lines 12 through 26	27	4,800,057.	
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	9,943.	
TAX	29	Less: a Net operating loss deduction (see instructions)	29 a	9,943.
		b Special deductions (Schedule C, line 20)	29 b	
	29 c		29 c	9,943.
30	Taxable income. Subtract line 29c from line 28 (see instructions)	30	0.	
31	Total tax (Schedule J, line 10)	31		
32	2008 overpayment credited to 2009	32 a		

False Tax Return

“THE MONEY SHUFFLE” – STEP 4

Jonolley Properties  Palace Development Co.

- **Palace Development Company** (FY: March 1, 2010 to February 28, 2011)
 - Reports the payments from Jonolley Properties as “Consulting Income” on the 2011 Palace Development Company Form 1120 Tax Return

“THE MONEY SHUFFLE” – STEP 4

- **Palace Development Company** (FY: March 1, 2010 to February 28, 2011)
 - Reports the money from Jonolley Properties as “Consulting Income” **(ONLY INCOME REPORTED)**

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2010 or tax year beginning <u>Mar 1</u> , 2010, ending <u>Feb 28</u> , 2011 ▶ See separate instructions.	OMB No. 1545-0123 2010
A Check if: 1 a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co (attach Sch PH) <input type="checkbox"/> 3 Personal service corp (see instr) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	Print or Type Name Palace Development Company, Inc. Number, street, and room or suite number. If a P.O. box, see instructions. 300 Arcadia Court 9370 McKnight Road City or town State ZIP code Pittsburgh PA 15237	B Employer identification number 76-0485946 C Date incorporated 09/21/1995 D Total assets (see instructions) \$ 3,165,733.
E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change		
I N C O M E	1 a Gross receipts or sales 3,500,000. b Less returns & allowances	c Balance ▶ 1c 3,500,000.
	2 Cost of goods sold (Schedule A, line 8)	2
	3 Gross profit. Subtract line 2 from line 1c	3 3,500,000.
	4 Dividends (Schedule C, line 19)	4
	5 Interest	5
	6 Gross rents	6
	7 Gross royalties	7
	8 Capital gain net income (attach Schedule D (Form 1120))	8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9
	10 Other income (see instructions — attach schedule)	10
	11 Total income. Add lines 3 through 10	11 3,500,000.

“THE MONEY SHUFFLE” – STEP 5

Palace Development Co.  Jonolley Properties

- **Palace Development Company** (FY: March 1, 2010 to February 28, 2011)
 - In the last two months of the fiscal year, Palace makes payments of \$3.171 million back to Jonolley Properties and fraudulently classifies the payments as “Consulting Fees”

“THE MONEY SHUFFLE” – STEP 5

Classified as Consulting Fees in Palace Development Company’s General Ledger

461	3/1/10			Beginning Balance			
Consulting	9/14/10	11239	CDJ	Don's Cement Finis	24,819.59		
	9/14/10	11240	CDJ	Aqua Pool Inc. - 18	1,808.30		
	9/14/10	11240	CDJ	Aqua Pool Inc. - 18	1,316.10		
	9/14/10	11243	CDJ	Schmidt's Supply -	954.00		
	9/14/10	11243	CDJ	Schmidt's Supply -	928.56		
	10/19/10	11254	CDJ	Archetype Design S	241.80		
	11/8/10	11262	CDJ	Archetype Design S	1,187.50		
	11/8/10	11263	CDJ	Archetype Design S	2,500.00		
	11/8/10	11264	CDJ	M & W Interiors -	681.00		
	11/8/10	11265	CDJ	Aqua Pool, Inc. - 1	1,007.94		
	11/19/10	11275	CDJ	James Vesco	5,000.00		
	11/29/10	11276	CDJ	August Vernon - N	17,000.00		
	12/20/10	11293	CDJ	Ann Harris	500.00		
	12/20/10	11294	CDJ	Dennis Sundo	500.00		
	12/21/10	11300	CDJ	Professional Fine A	32,340.00		
	1/4/11	11305	CDJ	Jonolley Properties	200,000.00		
	1/19/11	11309	CDJ	Archetype Design S	502.00		
	1/21/11	11311	CDJ	August Vernon - N	5,130.00		
	1/26/11	11312	CDJ	Jonolley Properties	450,000.00		
	1/27/11	11315	CDJ	Easy Access Electr	1,999.54		
	2/1/11	JE	GEN			3,171,000.00	
	2/10/11	1001	CDJ	Jonolley Properties	500,000.00		
	2/10/11	wire	CDJ	Jonolley Properties	2,000,000.00		
	2/15/11	11327	CDJ	Hepatica - Nocito	2,511.83		
	2/28/11	11338	CDJ	Jonolley Properties	21,000.00		
				Change	3,271,928.16	3,171,000.00	100,928.16
	2/28/11			Ending Balance			100,928.16

IRS RECALCULATED CORPORATE TAX LIABILITY OF AHS

Tax Year	Taxable Income (As reported on Forms 1120)	Taxable Income (Corrected)	Unreported Taxable Income
2006	\$515,512	\$3,070,845	\$2,555,333
2007	\$1,205,246	\$6,374,711	\$5,169,465
2008	\$1,794,450	\$13,949,109	\$12,154,659
2009	\$966,062	\$17,410,686	\$16,444,624
2010	\$2,798,515	\$17,935,948	\$15,137,433
2011	\$7,621,035	\$22,853,622	\$15,232,587
	\$14,900,820	\$81,594,921	\$66,694,101

**Total Additional Tax Due on AHS's Tax Returns:
EXCESS OF \$23 MILLION**

IRS RECALCULATED PERSONAL TAX LIABILITY OF JOSEPH NOCITO

Tax Year	Taxable Income (As reported on Forms 1040)	Taxable Income (Corrected)	Unreported Taxable Income
2006	\$647,094	\$6,405,364	\$5,758,270
2007	(\$29,448)	\$3,761,240	\$3,790,688
2008	\$1,426,902	\$6,257,201	\$4,830,299
2009	\$3,171,574	\$8,242,727	\$5,071,153
2010	\$3,979,160	\$7,469,900	\$3,490,740
2011	\$7,192,339	\$9,787,868	\$2,595,529
2012	\$16,605,151	\$18,002,100	\$1,396,949
	\$32,992,772	\$59,926,400	\$26,933,628

**Total Additional Tax Due on Nocito's Personal Tax Returns:
EXCESS OF \$4 MILLION**

2006-2012 ADDITIONAL TAX DUE TO IRS

(RESTITUTION CALCULATION)

Nocito's corrected tax due:	\$15,879,028	
Nocito's reported tax due from filed Forms 1040:	\$11,834,082	
Nocito's personal additional tax due:		\$4,044,946
AHS's corrected tax due:	\$28,324,166	
AHS's reported tax due from filed Forms 1120:	\$5,066,279	
AHS's additional tax due:		\$23,257,887
Tax due/reported from all Nocito "lower tier" companies:		\$11,478,777

Total tax due = \$4,044,946 + \$23,257,887 - \$11,478,777

\$15,824,056