

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

CASSIDY PUBLIC ADJUSTMENT, P.C.	: No. 02-00056
	:
Plaintiff	:
	:
vs.	:
	:
DIANE L. CAPRIO,	:
SANDRA J. ALLEN, and	:
LEBANON MUTUAL INSURANCE CO.	:
Defendants	:
	:
vs.	: Defendant's Motion to Compel
	:
PATRICK AND KIMBERLY CASSIDY,	:
Third Party Defendants	:

ORDER

AND NOW, this ____ day of January 2003, upon consideration of Defendant Caprio and Defendant Allen's Motion to Compel and after an in camera review of Plaintiff's and Additional Defendants' tax returns for years 1999, 2000 and 2001, it is ORDERED and DIRECTED as follows:

Caprio and Allen claimed information from the tax returns was relevant to their claim that the corporate veil of Cassidy Public Adjustment, P.C. should be pierced. The Court notes Cassidy Public Adjustment was started or acquired as a sole proprietorship during 2000. It became an S corporation in 2001. Since Cassidy Public Adjustment, P.C. was not a corporation prior to 2001, the tax returns for 1999 and 2000 are not relevant to Caprio's and Allen's assertions that the corporate veil should be

pierced. The Court GRANTS in part the request for year 2001 tax returns. The Court will provide defense counsel with redacted portions of the 2001 tax returns for Plaintiff and Third Party Defendants that show the gross income, the net income or loss and the rent expense for the corporation and the rental income to Mr. and Mrs. Cassidy. Defense counsel shall keep the information contained in the tax returns confidential.

By The Court,

Kenneth D. Brown, Judge

cc: Richard Vanderlin, Esquire
Marc Drier, Esquire
Michael Cassidy, Esquire