

**IN THE SUPERIOR COURT OF THE STATE OF DELAWARE**

JOSEPH RIAD,

Plaintiff,

v.

BRANDYWINE VALLEY  
SPCA, INC.,

Defendant.

C.A. No: S21C-02-032 MHC

**ORDER**

Submitted: November 26, 2025

Decided: February 9, 2026

*Upon Consideration of Defendant's Motion in Limine, **GRANTED.***

William D. Fletcher, Jr., Esquire, Schmittinger and Rodriguez, P.A., Dover,  
Delaware, *Attorney for Plaintiff.*

Kevin J. Connors, Esquire, Marshall Dennehey, P.C., Wilmington, Delaware,  
*Attorney for Defendant.*

**CONNER, J.**

Before the Court is Brandywine Valley SPCA's ("Defendant"), Motion in Limine to preclude Joseph Riad ("Plaintiff"), from presenting an expert economist at trial and introducing any evidence of financial loss. As Plaintiff correctly states in his reply brief, "the issue of tax returns has been very frustrating for the Court." Plaintiff's tax returns have been a reoccurring and troubling topic in this case. Now, the Court is asked, once again, to revisit the issue of Plaintiff's tax records, or lack thereof. Upon consideration of the Motion in Limine filed by Defendant, it appears to the Court that:

1. On April 12, 2023, the Court ordered Plaintiff to produce the following within 30 days: (1) Plaintiff's personal federal income tax returns for the years 2017 through 2022; (2) the federal income tax returns of Riad Ranch from 2017 through 2022; (3) the federal income tax returns for Riad Holdings from 2017 through 2022 inclusive; (4) a properly and fully completed and executed IRS Form 4506 Request for Copy of Tax Returns for the years 2017 through and including 2022 for Plaintiff's personal income tax returns; (5) a properly and fully completed and executed IRS Form 4506 Request for Copy of Tax Returns for the years 2017 through and including 2022 for Riad Ranch income tax returns; (6) a properly and fully completed and executed IRS Form 4506 Request for Copy of Tax Returns for the years 2017 through and

including 2022 for Riad Holdings income tax returns; (7) a properly and fully completed and executed IRS Form 4506 Request for Copy of Tax Returns for the years 2017 through and including 2022 for Riad Ranch/Joseph Riad income tax returns that have been filed and are filed as part of a holding company as referenced in the letter dated November 19, 2022, from Ayman Bekheit; (8) federal income tax returns from 2017 through 2022 inclusive for the holding company, which Plaintiff shall identify by name, as referenced in the letter dated November 19, 2022, from Ayman Bekheit; and (9) current contact information for Ayman Bekheit and identification of what states or jurisdictions in which he is a licensed accountant and/or a certified public accountant (CPA).<sup>1</sup>

2. On June 15, 2023, the IRS sent RAIVS Third Party Reject Notifications for Riad Ranch, Riad Holdings, and Riad Holdings, Inc.<sup>2</sup> All three rejection notifications listed the same rationale for rejection; the employer identification or social security number did not match the records, is incomplete, or is missing.<sup>3</sup> The IRS returned the payment.

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<sup>1</sup> Order from Ct. Den. Pl.'s Mot. for Relief and Ordering Pl. to Produc. R. in 30 days, D.I. 92 (see also *Riad v. Brandywine Valley SPCA, Inc.*, 2023 WL 4140774, at \*7 (Del. Super. Ct. 2023), *rev'd*, 319 A.3d 878 (Del. 2024).

<sup>2</sup> Pl.'s Sur Reply in Opp'n to Def.'s Mot. in Lim., D.I. 140, Ex. 6.

<sup>3</sup> *Id.* Ex. 7.

3. In May of 2023, the IRS sent a letter to Plaintiff stating that it was unable to process the Form 2848 Power of Attorney and Declaration of Representative.<sup>4</sup> The provided TIN number did not match the name and address the IRS had on file.
4. On June 22, 2023, the Court denied Plaintiff's Motion for Partial Summary Judgment and granted Defendant's Motion for Summary Judgment.<sup>5</sup> In the Memorandum Opinion, the Court dedicated a section to discuss the discovery dispute regarding Plaintiff's tax returns. The Court found that Plaintiff failed to comply with the Court's Order "to provide any documentation from the IRS detailing whether or not Plaintiff files taxes."<sup>6</sup> Instead, Plaintiff provided a letter from an accountant stating that the tax returns do not exist.
5. On July 20, 2023, the Court denied Plaintiff's Motion for Reargument, or alternatively, Partial Relief from Order.
6. On June 26, 2024, this Court's decision was reversed and remanded for further proceedings consistent with the opinion.<sup>7</sup> The Supreme Court did not address this reoccurring issue at hand.

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<sup>4</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132, Ex. C.

<sup>5</sup> *Riad*, 2023 WL 4140774.

<sup>6</sup> *Id.* at \*8.

<sup>7</sup> *Riad v. Brandywine Valley SPCA, Inc.*, 319 A.3d 878 (Del. 2024).

7. On May 15, 2025, Defendant filed a Notice of Service of Discovery Requests. In this Discovery Request, Defendant requested a full and complete supplementation of Plaintiff's prior responses.<sup>8</sup>
8. On June 18, 2025, Plaintiff provided the same documents that were previously provided to Defendant.<sup>9</sup>
9. Defendant filed the instant Motion in Limine on August 29, 2025. In the Motion, Defendant attached an Examination Under Oath of Plaintiff from a separate case, filed by Plaintiff against Liberty Mutual Personal Insurance Company.<sup>10</sup> In that Examination Under Oath, Plaintiff testified that he filed personal income taxes and has numerous accountants who file taxes for him.<sup>11</sup> Defendant maintains that Plaintiff has not provided personal income tax returns despite his prior testimony he has accountants do his personal income taxes and this Court's prior Order. Since Defendant's economic expert needs the tax returns, Defendant argues Plaintiff should be precluded from presenting testimony regarding his alleged financial loss, and the Plaintiff's expert, Royal Bunin, should be precluded from testifying.

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<sup>8</sup> Notice of Service of Discovery Requests, D.I. 125.

<sup>9</sup> Def.'s Mot. in Lim., D.I. 129, at 2.

<sup>10</sup> *Id.*

<sup>11</sup> *Id.*

10. Plaintiff filed a Response in Opposition to Defendant's Motion on October 2, 2025.<sup>12</sup> Plaintiff responds with several arguments. First, Plaintiff states that Defendant's Discovery Request specifically limited the responses to numbers 5, 6, 7, 10, and 13 of the original Request. In response to the Discovery Request, Plaintiff sent all the documents that responded to Defendant's request, limited to the five issues requested. Plaintiff argues that Defendant did not request Plaintiff to supplement the response regarding income tax returns. However, Plaintiff notes that Defendant's original Request for Production of Documents requested federal and state tax returns, as well as W-2 forms. Plaintiff answered "Not Applicable" to this request because Plaintiff's economic damages do not arise out of a wage loss claim. Rather, Plaintiff's economic claim arises from his need to hire new personnel to perform the services that Plaintiff performed on his own prior to the incident on March 3, 2019. Plaintiff argues that the original statement of non-applicability of producing tax returns was proper, as tax returns are not necessary for the claim. Nonetheless, Plaintiff claims that "he has no knowledge of any federal tax returns for the limited years in question." Plaintiff states that the letter from Ayman Bekheit, the letter from

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<sup>12</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132.

Micheal Creamer, the email from Plaintiff's former attorney Schimel to Defendant, and Defendant's own admissions indicate that no tax returns exist for Plaintiff. Lastly, Plaintiff argues that the deposition from the case against Liberty Mutual does not support Defendant's Motion to exclude Plaintiff's expert, because the questions and answers were "very general in nature." Plaintiff argues that it would be inappropriate to penalize Plaintiff for failing to produce documents that he has stated do not exist, which is supported by the IRS' failure to produce tax returns.

11. On November 7, 2025, Defendant filed a Reply Brief in Support of the Motion in Limine.<sup>13</sup> In the Reply Brief, Defendant lists several discrepancies between Plaintiff's prior testimony, the letter from Plaintiff's alleged accountant, and the documents produced by the IRS. In the case against Liberty Mutual, Plaintiff testified that he filed personal income taxes and has numerous accountants that file for him. Plaintiff testified under oath that he has filed income taxes since 2011. Furthermore, the letter from the IRS stated:

[w]e're unable to process the enclosed Power of Attorney and Declaration of Representative Form 2848. The TIN you provided does not match the name and address we

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<sup>13</sup> Def.'s Reply Br. in Supp. of Mot. in Lim., D.I. 137.

currently have on file. Please make all necessary corrections and submit your form for processing.<sup>14</sup>

Plaintiff did not state what actions he took in response to receiving that letter. Additionally, Defendant argues that the letter from Plaintiff's alleged accountant, Ayman Bekheit, further shows that Plaintiff filed tax returns. Furthermore, in the signed Form 4506 Request for Copy of Tax Return, Plaintiff listed an address in response to question 4, which requested the address that was "shown on the last return filed." Defendant argues this shows that Plaintiff has filed tax returns. Similarly, Plaintiff provided the "[f]irst social security number on tax return, or individual taxpayer identification number, or employer identification number" on the Form 4506. Defendant argues this confirms that Plaintiff supplied that number on his tax returns. Lastly, Defendant's expert, James Stavros, is "baffled" by Plaintiff's claim that there are no tax returns.<sup>15</sup> Mr. Stavros believes Plaintiff had reportable income and should have filed both personal and business tax returns. First, Plaintiff has not provided the tax returns as ordered by the Court. Second, Plaintiff has not identified the name of the holding company referenced by Mr. Bekheit. Third, Plaintiff has not produced current

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<sup>14</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132, Ex. C.

<sup>15</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132, ¶ 8.



contact information. Lastly, Plaintiff has not provided an identification of what states/jurisdictions in which Mr. Bekheit is a certified public accountant or a licensed accountant. For these reasons, Defendant asks the Court to grant the Motion in Limine.

12. Plaintiff filed a Sur Reply in Opposition to Defendant's Motion in Limine on November 26, 2025.<sup>16</sup> First, Plaintiff tried to provide context to the Liberty Mutual case and explain why Plaintiff has not responded to the discovery responses in that case. Next, Plaintiff states that the Form 4506 contains Plaintiff's correct social security number. Plaintiff also authorized Michael Creamer, CPA, to obtain Plaintiff's tax returns. The forms provided to Mr. Creamer contain the same social security number as the forms provided on the Form 4506. Mr. Creamer wrote a letter stating that the IRS has failed to provide any tax returns. Furthermore, Defense counsel has not contacted Plaintiff regarding the Third Party Rejection letters from the IRS, despite the form advising him to do so. Plaintiff was informed by the IRS that they could not provide information regarding the business entities because there was no identification number provided. Plaintiff alleges this is because no such number exists. Lastly, after June 22, 2023, Defendant made no

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<sup>16</sup> Pl.'s Sur Reply in Opp'n to Def.'s Mot. in Lim., D.I. 140.

other inquiries regarding the existence of tax returns prior to the Motion in Limine. For these reasons, Plaintiff asks the Court to deny Defendant's Motion in Limine to exclude Plaintiff's economic expert at trial.

13. Plaintiff argues that he does not need to produce the tax returns because it was not requested of him in Defendant's Supplemental discovery, and it is not necessary to his economic loss claim.<sup>17</sup> The Court disagrees. Defendant asked for reports or records regarding wage loss or time lost from work. Furthermore, the original Request for Production of Documents requested federal and state tax returns. Plaintiff alleges this request is not applicable because Plaintiff is not seeking a wage loss claim. The Plaintiff's characterization of the claim is flawed. Essentially, the Plaintiff is seeking monetary damages because he claims he had to hire multiple people to do his work on the ranch. Therefore, the claim is for money that went out of his pocket and is lost income. Thus, this does not change the Court's previous ruling that the tax records are necessary and relevant for determining economic loss in this case. The Court ordered Plaintiff to produce any documentation

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<sup>17</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132, at 1-3.

from the IRS detailing whether or not Plaintiff files taxes.<sup>18</sup> Plaintiff has failed to do so.

14. Plaintiff asserts that all requested documents have been produced.<sup>19</sup> Plaintiff states there is evidence that the IRS does not have tax returns from Plaintiff, which is evident by the forms returned to Plaintiff, the third-party rejection letters, the letter from Mr. Bekheit, and the letter from Mr. Creamer. However, as the Court has previously held, the Court requested the information from the IRS, not Mr. Bekeit, the alleged accountant, or Mr. Creamer. The IRS has not provided tax returns or a letter stating that taxes have not been filed.
15. In his letter, Mr. Creamer states that it is his professional opinion that Plaintiff and his related entities had no prior year income tax filing requirement, and no income tax returns exist.<sup>20</sup> A letter from a CPA is not sufficient to show Plaintiff does not file taxes. This attempt is not compelling in light of the record. Further, it is contrary to the old saying “two things are certain in life, death and taxes.”
16. Furthermore, despite Plaintiff’s argument, the letter from Mr. Bekheit does not indicate that tax returns do not exist for Plaintiff. The letter

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<sup>18</sup> *Riad*, 2023 WL 4140774, at \*8.

<sup>19</sup> Pl.’s Resp. in Opp’n to Def.’s Mot. in Lim., D.I. 132, at 1.

<sup>20</sup> *Id.*, Ex. C.

from Mr. Bekheit states: “Your Riad Ranch/Joseph Riad returns have been filed and are filed as part of a holding company with many parts involved and not as individual tax returns.”<sup>21</sup>

17. Additionally, the letter cited by Plaintiff from the IRS does not prove that the tax returns do not exist. In fact, it shows the Court that tax returns do exist, but the identification number provided does not match what the IRS has on file. The letter states as follows:

We received your Form 2848, Power of Attorney and Declaration of Representative, but we need the following information. We are unable to process the Power of Attorney and Declaration of Representative, Form 2848. The TIN you provided does not match the name and address we currently have on file. Please make all necessary corrections and submit your form for processing.<sup>22</sup>

18. It appears to the Court that Plaintiff has made no effort to supplement his request to the IRS to completely execute the Form 2848.
19. Next, Plaintiff argues that the economic damages do not arise out of a wage loss claim.<sup>23</sup> Rather, “Plaintiff’s economic claim arises from his need to hire persons to perform services that the Plaintiff performed on

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<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> Pl.’s Resp. in Opp’n to Def.’s Mot. in Lim., D.I. 132, at 2-3.

his own before he became disabled as a result of the dog bite incident on March 3, 2019.”<sup>24</sup>

20. Without Plaintiff’s tax returns or profit and loss statements, Mr. Stavros cannot determine Plaintiff’s economic loss claim. “Without knowing if Mr. Riad was at full capacity prior to or after the incident, there is no basis to calculate a loss of rent for both stalls and houses without more information.”<sup>25</sup> Additionally, the missing documents (including tax returns, profit and loss statements, rental records, leases, and payroll records and timesheets) are “important in evaluating whether Mr. Riad had incurred additional expenses, was unable to mitigate damages and sustained fewer profits due to the subject incident.”<sup>26</sup> Defendant’s expert states that without the necessary documents, there is no basis to calculate a loss to Mr. Riad.
21. The case record and additional deposition transcript provided by Defendant establish that Plaintiff has been deceptive on numerous occasions. The deceptions offered by Defendant are outlined in paragraphs 22 through 35 listed hereinafter.

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<sup>24</sup> *Id.* at 2.

<sup>25</sup> Def.’s Resp. to Pl.s Mot. for Relief from Order, D.I. 79, Ex. F, at 6.

<sup>26</sup> *Id.* at 7.

22. In the present case, Plaintiff was deposed and specifically asked the following:

**MR. CONNORS:** Okay. Does your ranch file tax returns?

**PLAINTIFF:** No.

**MR. CONNORS:** Do you file tax returns –

**PLAINTIFF:** Yes.

**MR. CONNORS:** -- personally?

**PLAINTIFF:** Yes.

**MR. CONNORS:** And do you report, on your personal income tax returns, any income that you get from the operation of the farm?

**PLAINTIFF:** Yes.<sup>27</sup>

23. This testimony under oath is in direct conflict with Plaintiff's current representations. In the Reply Brief to the Motion in Limine, Plaintiff alleges that "he has no knowledge of any federal tax returns for the limited years in question."<sup>28</sup>

24. In the oral argument on March 27, 2023, Plaintiff's former counsel said the following to the Court:

[A]s we advised in our responses to the discovery request for tax records and the Court's order to produce the tax records, there were no tax records to produce because, as Mr. Riad testified at his deposition, he does not have individual tax returns. These are done through his business.<sup>29</sup>

25. The Court continued to question Plaintiff's counsel.

**THE COURT:** And you're telling me Mr. Riad does not file personal taxes?

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<sup>27</sup> Tr. of Pl. Dep. at 21:14-23.

<sup>28</sup> Pl.'s Resp. in Opp'n to Def.'s Mot. in Lim., D.I. 132, at 3.

<sup>29</sup> Tr. of Oral Arg. on Mar. 27, 2023, at 7:7-13.

**MR. SCHIMEL:** That is correct. That is what he swore to under oath.<sup>30</sup>

26. The Court then read part of the transcript from Plaintiff's deposition, where Plaintiff states that he files taxes. Then, Plaintiff's Counsel responded with the following:

**MR. SCHIMEL:** Well, I can't explain that to you other than what my client has told me, which is that Riad Ranch is a holding company.

**THE COURT:** He testified by deposition that he files personal tax returns.

**MR. SCHIMEL:** Your Honor, I think the confusion was with the word "you." Okay. When he heard the word "you," he was referring to the - perhaps the plural you, but there were no tax returns to be produced. He doesn't have personal tax returns.<sup>31</sup>

27. However, not only does Plaintiff's contention that the tax returns do not exist conflict with the testimony he gave under oath in the present case, it conflicts with his testimony in the case against Liberty Mutual.

**MR. LOGULLO (COUNSEL FOR LIBERTY MUTUAL INSURANCE COMPANY):** Do you file taxes that designate this property as something that you own?

**PLAINTIFF:** No.

**MR. LOGULLO:** So, this property is not located on any of your income taxes?

**PLAINTIFF:** Correct.

**MR. LOGULLO:** Have you filed income taxes since 2011?

**PLAINTIFF:** Yes.<sup>32</sup>

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<sup>30</sup> *Id.* at 8:12-15.

<sup>31</sup> *Id.* at 9:5-15.

<sup>32</sup> Def.'s Mot. in Lim., D.I. 129, Ex. C, Tr. of Pl.'s Dep. at 11:13-21.

28. In the same deposition, Plaintiff continues to assert that he has an accountant who files his income taxes.

**MR. LOGULLO:** And what your bank account would also show - - strike that. Did you declare the income that you earned on this property on your taxes?

**PLAINTIFF:** I don't think so. I didn't - - it wasn't income. It really wasn't income. It was more like a loss because I already put out money to repair the property, right, so it wouldn't really be income.

**MR. LOGULLO:** Do you have an accountant that does your taxes?

**PLAINTIFF:** Yes, I do.

**MR. LOGULLO:** And who does them?

**PLAINTIFF:** Well, for these specifics taxes, I'll get you the information from his firm.<sup>33</sup>

29. Plaintiff continues to assert that he files taxes.

**MR. LOGULLO:** And to be clear, you have not declared on your taxes any of the income that you have received from renting this property; is that right?

**PLAINTIFF:** Correct, that is correct.<sup>34</sup>

30. Once again, during the deposition, Plaintiff asserts that he has an accountant and files personal taxes.

**RICHARD SCHIMEL (PLAINTIFF'S COUNSEL):** Sir, I didn't ask you who paid. I asked you who prepares the returns?

**PLAINTIFF:** I usually - - I don't understand the question.

**MR. SCHIMEL:** Do you have an accountant?

**MS. RECTOR:** He's asking about property taxes - -

**MR. SCHIMEL:** I'm not talking about property taxes. I'm talking about personal taxes, your federal income taxes.

**PLAINTIFF:** Yes.

**MR. SCHIMEL:** Who does those?

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<sup>33</sup> *Id.* at 42:4-17.

<sup>34</sup> *Id.* at 95-96:21-1.



**PLAINTIFF:** I have multiple accountants who do those.<sup>35</sup>

31. Plaintiff, again, is asked about taxes and responds affirmatively.

**MR. LOGULLO:** So, if we get your records, your tax records from your accountant, that will show the rental income that you received from this property; is that right?

**PLAINTIFF:** I tell him I receive income and I don't tell him specifically exactly what it is what. You know, I mean, I give him whatever information he needs.<sup>36</sup>

32. In two separate statements under oath, Plaintiff testified that he filed personal income taxes and used an accountant. However, now, Plaintiff asserts that he does not file taxes, either personal or for his business.

33. Despite the Court Order and Plaintiff's previous statements under oath, Plaintiff now conveniently maintains that he has no knowledge of any federal income tax returns for the years in question. Yet, when asked if Plaintiff has filed income taxes since 2011, he responded yes.

34. Further, Plaintiff was deceptive in his portrayal of his alleged accountant Ayman Bekheit. As previously stated in the Memorandum Opinion, the Court took the time to inquire into Mr. Bekheit's credentials.<sup>37</sup> The Court was unable to find any certified public accountants with the name Ayman Bekheit. Mr. Bekheit was referred

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<sup>35</sup> *Id.* at 100:2-16.

<sup>36</sup> *Id.* at 101:17-24.

<sup>37</sup> *Riad*, 2023 WL 4140774, at \*6.

to as a CPA in a previous filing by Plaintiff. Additionally, the address and phone number listed on the letter from Mr. Bekheit were associated with a Bono Transport, LLC.

35. More troubling, Plaintiff's prior counsel admitted to the Court that Plaintiff was hesitant to provide the necessary documents in the following exchange:

**MR. SCHIMEL:** Here's the basic issue. We're dealing with a business entity called Riad Ranch. Riad Ranch is not a corporation. It is not an LLC. It is a business run by Mr. Riad individually and his tax returns do not reflect a segregation of expenses - -

**THE COURT:** Well, they don't know that because they haven't seen them.

**MR. SCHIMEL:** Well, we've told them that.

**THE COURT:** Well, I think they need to see them. I mean, that's my immediate thought on this.

**MR. SCHIMEL:** All right. Well, it was never brought to a head by a Motion to Compel. We told them we objected and there was no follow-up after that but if the Court is insisting that we produce them, we'll produce them. It's plain and simple. Frankly, I need the cover of the Court telling me that because the client is not really happy about having to do it, not that he has anything to hide, but he feels his privacy is being invaded.<sup>38</sup>

36. Based on the discrepancies outlined above, Plaintiff is precluded from offering testimony regarding any economic loss allegedly suffered by Plaintiff as a result of the incident.

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<sup>38</sup> Tr. of Office Conference on Nov. 3, 2022, at 5:13-19.

37. Plaintiff did not comply with the Court Order, has never produced any tax returns, and continues to be deceitful towards to Court.
38. The Court has the power to dismiss a plaintiff's action "[w]hen a party makes materially misleading statements to the court in order to gain an advantage."<sup>39</sup> The Court's authority to dismiss "is an inherent power of the Trial Court arising from the control necessarily vested in the Court to manage its own affairs and to achieve the orderly and expeditious disposition of its business."<sup>40</sup> The U.S. Supreme Court has interpreted the authority of the federal courts "to sanction bad-faith conduct," especially when the Court finds "that fraud has been practiced upon it, or that the very temple of justice has been defiled."<sup>41</sup>
39. In the case, *Parfi Holding AB v. Mirror Image Internet, Inc.*, the Court dismissed the Plaintiffs' claim due to the Plaintiffs misleading the Court.<sup>42</sup> The Plaintiffs misrepresented the facts of the case to the Court, stating that the Plaintiffs did not have the funds to arbitrate, which was false, and sought to have the Court reverse its Stay Order on false pretenses.<sup>43</sup> The Plaintiffs' conduct implicated the Court's inherent

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<sup>39</sup> *Parfi Holding AB v. Mirror Image Internet, Inc.*, 954 A.2d 911, 933 (Del. Ch. 2008).

<sup>40</sup> *Id.*

<sup>41</sup> *Id.* (quoting *Chambers v. NASCO, Inc.*, 501 U.S. 32, 46 (1991)).

<sup>42</sup> *Id.*

<sup>43</sup> *Id.* at 929.

authority “to police the litigation process, to ensure that acts that undermined the integrity of that process are sanctioned.”<sup>44</sup> The Court found that dismissal was necessary because “lesser sanctions [were] awkward at this point.”<sup>45</sup>

40. However, in the present case, Defendant does not seek dismissal. Rather, Defendant seeks a lesser sanction, which can be awarded for Plaintiff’s deception and failure to comply with a Court Order.
41. Plaintiff is precluded from presenting evidence or testimony regarding any economic loss, including the testimony of Royal Bunin, as a result of the alleged incident.
42. The Courts are open and available to all to seek justice for alleged wrongs. However, when a Plaintiff alleges losses such as these, he opens himself up to inquiries regarding the alleged losses. Yet, Plaintiff wants to play by his own rules. At the office conference on November 3, 2022, Richard Schimel, Esquire, Plaintiff’s prior counsel, said it best. “Frankly, I need the cover of the Court telling me that because the client is not really happy about having to do it.” Importantly, Richard Schimel, Esquire, did not say the tax returns do not exist. The Court

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<sup>44</sup> *Id.* at 932.

<sup>45</sup> *Id.* at 934.

can only conclude that Plaintiff has been “loose with the truth” when speaking to the Court. If the tax records exist and have not been produced, Plaintiff has been deceitful regarding the information to obtain the records and is currently being deceitful about whether he files taxes. If the tax records do not exist, then Plaintiff has been deceitful under oath numerous times. Either way, Plaintiff should not be awarded for attempting to deceive the Court.

43. For these reasons, Defendant’s Motion in Limine to preclude Plaintiff’s expert economist from testifying at trial is **GRANTED**.

**IT IS SO ORDERED.**

*/s/ Mark H. Conner*

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Mark H. Conner, Judge

oc: Prothonotary