

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**UNITED STATES OF AMERICA** : **CRIMINAL NO. 11-\_\_\_\_\_**

**v.** : **DATE FILED: November , 2011**

**RICHARD BELL** : **VIOLATIONS:**

: **18 U.S.C. § 1343 (wire fraud - 1**

: **count)**

: **26 U.S.C. § 7206(1) (willfully filing**

: **false federal income tax return - 1**

: **count)**

**INFORMATION**

**COUNT ONE**

**THE UNITED STATES ATTORNEY CHARGES THAT:**

At all times material to this information:

1. The Office of the Sheriff, City and County of Philadelphia (“Philadelphia Sheriff’s Office”), sold properties subject to mortgage foreclosure, tax liens and tax delinquency at Sheriff’s sales.
2. Defendant RICHARD BELL was employed in the Accounting Department at the Philadelphia Sheriff’s Office.
3. Individuals and companies that purchased properties at Sheriff’s sale were required to pay at the Sheriff’s sale ten percent of the winning bid price and within thirty days after the Sheriff’s sale the remaining ninety percent.
4. The Accounting Department at the Philadelphia Sheriff’s Office was responsible for processing the receipt of payments from the purchasers of properties sold at Sheriff’s sale and for paying the expenses, debts and liens owing with regard to the properties

sold at Sheriff's sale.

### **THE SCHEME**

5. From in or about 2007, to in or about 2010, defendant

### **RICHARD BELL**

devised and intended to devise a scheme to defraud the Philadelphia Sheriff's Office and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

### **MANNER AND MEANS**

It was part of the scheme that:

6. Defendant RICHARD BELL knowingly wrote fraudulent checks drawn on bank accounts of the Philadelphia Sheriff's Office to unauthorized individuals and companies known to the United States Attorney ("fraudulent checks") that totaled over \$400,000, gave the fraudulent checks to persons known to the United States Attorney for them to have deposited into bank accounts or cashed, and shared the proceeds of the fraudulent checks with the recipients of the checks, including Robert Rogers, Jackiem Wright, and Reginald Berry, who are all charged elsewhere.

7. Defendant RICHARD BELL assisted a person known to the United States Attorney in fraudulently purchasing properties at Sheriff's sale for only ten percent of the bid price, by defendant BELL fraudulently removing and destroying the checks from the person for the remaining ninety percent, after the person submitted the checks to the Philadelphia Sheriff's Office and before the checks were deposited into the Philadelphia Sheriff's Office bank accounts, for which defendant BELL charged and received from the person a fee.

8. On or about the date set forth below, in Philadelphia, Pennsylvania, in the

Eastern District of Pennsylvania, and elsewhere, defendant RICHARD BELL, for the purpose of executing the scheme described above, and attempting to do so, caused to be transmitted by means of wire communication in interstate and foreign commerce the signals and sounds described below:

<b>DATE</b>	<b>DESCRIPTION</b>
December 10, 2009	An image of a \$36,466.02 check fraudulently drawn on the Sheriff's Office account, payable to a company known to the United States Attorney, electronically transmitted by TD Bank from Mount Laurel, New Jersey, to Toronto, Canada

All in violation of Title 18, United States Code, Sections 1343 and 1349.

**COUNT TWO**

**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

On or about April 15, 2010, in the Eastern District of Pennsylvania, and elsewhere, defendant

**RICHARD BELL**

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2009, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant BELL did not believe to be true and correct as to every material matter, in that the return reported a taxable income of \$18,408.00, when, as defendant BELL knew, he failed to report an additional taxable income of \$76,034.00.

In violation of Title 26, United States Code, Section 7206(1).

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**ZANE DAVID MEMEGER**  
**United States Attorney**