



# Chester County Law Reporter

(USPS 102-900)

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# Chester County Law Reporter

(USPS 102-900)

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### 5. Operates Free of a Profit Motive

An institution that is in its nature and purposes a purely public charity loses its character as such if it receives a revenue from the recipients of its bounty sufficient to keep it in operation. However, it must not go beyond self-support. See *Episcopal Academy v. Philadelphia*, 150 Pa. 565, 25 A. 55 (1892) (holding as “long as the trustees of the school manage it as a charity, giving the benefit of what might otherwise be profit to the reduction of tuition fees, or the increase of the number of free scholars, in furtherance of the ‘education of youth,’ the purpose of their trust, their school house is entitled to exemption”).

When the hospitals were acquired by Tower Health, each of the respective management teams were offered participation in the incentive compensation plan. See, e.g. Testimony of Russell Showers. The then existing hospital executives were offered sign-on bonuses to provide them an incentive to stay with Tower.<sup>5</sup> Secondly, compensation going forward was structured in such a way to highlight annual bonuses. The largest single component of the annual bonuses (40%) was based upon attaining a certain profit margin. See e.g., Testimony of Russell Showers, also Ex. PH-31, JH-22, 28, 29, 30, 31, 33 and 34.

The incentive amount tied to financial performance was substantial, particularly for upper management. The top four hospital executives could earn up to \$345,000 in yearly bonuses, 70% of which (\$250,000) was directly tied to financial performance. See, Testimony of Bruce Loch; also, e.g. Ex. PASD-19. The hospital’s expert witness on compensation, Clifford Simmons, testified that this incentive compensation plan was specifically designed to impact the behavior of the employees and management team. The plan was to focus their attention on the incentive compensation to drive their behavior to make more money.

It was very clear from the testimony of all the witnesses that the health system was set up to be profitable and to reward executives at all levels when it was. Its goal went far beyond self-support.

We could summarize the expert witnesses who testified on this subject, as stating, “Yes, we do have an incentive compensation plan driven by financial performance.” They went on, “Yes, we designed it that way to incentivize these employees to drive profit/surpluses.” Concluding, “If we did not have this financial incentive plan, then we could not attract and hire qualified executives.” We do not find merit in the argument offered, without evidentiary support, that without a profit/surplus based financial incentive plan the Hospital would be unable to hire executives.

Regardless of the myriad of matrices created and testified to, the evidence showed that the Hospital had annual incentive or bonus plans for executive, director, and manager level employees. The incentive amounts tied to financial performance that were substantial as outlined, *supra*. These incentive bonuses were designed to reward people for making a profit/surplus.

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<sup>5</sup> Of note, since the conclusion of testimony and during the draft of this decision and opinion, Tower let Claire Mooney, President of Brandywine and Jennersville go, closed Jennersville, and offered Brandywine for sale to “anyone”. Thus, the incentive to stay was perhaps unknown to be illusory.

The evidence demonstrated that Clint Matthews and the Board of Tower Health were no more than corporate health care raiders. No one questioned the executives of Tower Health for what they were being paid \$2,500,000 per year or why they drained \$22,000,000 per year from, for example, Phoenixville Hospital. Within three weeks of trial, Tower dismissed as employees the President of Jennersville and Brandywine Hospital along with other executives and announced that Jennersville would close. Other Hospitals have been sold, are for sale, or will just be given away as seems will be the case with Brandywine Hospital. The goal as evident from the financial documentation offered at trial was simple and direct - drain the juice out of the hospitals until there was nothing left but a dried-out husk and then leave, close the doors, or sell what was left. Jennersville is now closed, Brandywine for sale and while this harvesting strategy may not have killed Phoenixville, it is left with little more than a skeleton.

The hospitals argue that during the pandemic none of the incentive criteria was met and the plan was “suspended” by the “circuit breaker”. The bonus compensation plan remained in place, whether paid or not. The fact that the executive compensation plan was suspended only further serves to emphasize that the hospitals did not operate entirely free from private profit motive. Contrary to the hospitals’ arguments, the “circuit breaker” demonstrates that a bad year resulted in financial consequences to the executives. Whereas a good year or a “profitable” year resulted in large payouts to selected people.

In *Pinnacle Health Hospitals v. Dauphin County Board of Assessment*, 708 A.2d 1284 (Pa. Cmwlth. 1998), the Court held that Harrisburg Hospital was a taxable entity because it did not operate entirely free from profit motive. In reaching its conclusion, the Commonwealth Court focused on what was referred to as the “Management Incentive Compensation Plan.” Under the *Pinnacle* plan, high level employees were paid an incentive bonus for achieving short and long-term financial targets and objectives. The Court concluded that “[t]he bonus plan’s emphasis on the “bottom line” rather than the promotion of charity indicated a profit motive.” The court opined that the bonus plan’s design was intended to improve business performance, not the hospital’s ability to render charity care. Similarly, in *Guthrie Clinic, LTD v. Sullivan County Board of Assessment*, 898 A.2d 1194 (Pa. Cmwlth. 2006), the Court held that tying a physicians compensation plan even in part to financial productivity was evidence of a profit motive violating the *HUP* test.

In the case at bar, each hospital’s annual incentive bonus plan for all executive, director and manager level employees was weighted 70% toward the financial performance of their individual hospitals and Tower Health. The Court’s reasoning in *Pinnacle* and *Guthrie Clinic* compels us to conclude that the hospitals herein and Tower Health violate the criteria.

The money for the large salaries and bonuses were derived from the exorbitant management fees assessed by Tower Health against each hospital. In addition, Robert Ehinger, a hospital witness, testified that these management fees also compensated some executives for their work at Reading Hospital. This arrangement, to take one of the Chester County hospitals’ revenue to pay large compensation and to fund

obligations outside of the particular hospital is also fatal to the private profit motive criteria.

Quite simply, the revenue of Phoenixville, Brandywine and Jennersville Hospitals was taken by Tower and applied for purposes other than the support of the hospital. By taking the funds for the payment of Tower Health's obligations under the IDA bond also weighs against the hospitals' claims for exemption. The testimony reflects that Tower Health assessed each hospital for interest payments on the IDA bond. The proceeds from that bond were used by Tower to acquire a number of assets, not just these three hospitals located in Chester County. Not one penny from the bonds were applied to support and to increase the efficiency and facilities of each hospital.

Tower Health, in and of itself, has no income. It is charging each of these hospitals for the "privilege" of having been acquired. These interest payments, like the executive compensation, provides no benefit to the individual hospital. In *School District of the City of Erie v. Hamot Medical Center*, 602 A.2d 497 (Pa. Cmwlth. 1992), the Commonwealth Court held that a hospital that made substantial payments to a controlling outside entity did not meet the free from private profit criteria.

In this case, like in *Hamont*, substantial payments were directed to Tower Health. Absent these payments, Tower Health had no income and could not pay its executives or honor its bond obligations. As noted earlier in this discussion, the IRS reported approximately \$6,000,000 in salaries having been paid to the administrative team for fiscal year ending June 30, 2018. Because of Tower's compensation of executives, a 10% excise tax was imposed against Tower, as discussed above, however; Tower then assessed the penalties against each hospital. Therefore, we can conclude that the payments from each hospital to Tower clearly was not then applied to the hospitals' benefit, but rather to their detriment.

#### *D. Act 55 Analysis*

As discussed above, Act 55 was in part an attempt to codify the *HUP* test. The Act follows the criteria set forth in *HUP* and lays out the type of evidence that is needed to satisfy the test. See, *Ceramic Art and Cultural Institute v. Berks County Board of Assessment Appeals*, 227 A.3d 46 (Pa. Cmwlth. 2020). Without reviewing the same criteria again, the hospital focused its testimony on the "community service" criteria.

In order to meet the community service factor, the hospital proffered Robert Cepielik as a witness for each individual hospital. As discussed *supra*, Mr. Cepielik based his testimony upon the Trend Report, a Statistical Systems Report, a letter from the Wisconsin Physicians Service Insurance Company, a Medicare Cost Report and Contractual Download reports. Act 55 requires that when performing the analysis of community service criteria all calculations must be made in accordance with generally accepted accounting principles (GAAP). Mr. Cepielik admitted each time he was cross-examined that none of the five documents he relied upon were prepared in accordance with GAAP. Rather he used "GAAP-like" or "non-GAAP numbers" in issuing his report and providing his opinion.

This analysis does not meet the mandated requirement of the Act. Obtaining GAAP numbers is not at all difficult. All that was needed was for Mr. Cepielik to ask his client, the hospitals, for their audited financial statements. Because audited financial statements are prepared in accord with GAAP, if they had been used the testimony may have addressed this factor. Once again, here is evidence the audited financial statements that were completely within the control of the hospitals was not entered into evidence. There is no doubt audited financial statements would be needed to submit to the IDA for bond and its proceeds. Audited financial statements are commonplace in the corporate world. We are left only to conclude that the failure to use their own audited statement was intentional. The evidence would not have been favorable to the hospitals.

*E. Consolidated County Assessment Analysis*

Without reiterating the analysis that has already been done relating to exemption factors that overlap or contained within other section previously analyzed, we will conclude our analysis with the Consolidated County Assessment provisions relating to using the property to derive income from other sources. Pursuant to 53 P.S. §8812(b)(1) real estate is taxable if “any income or revenue is derived, other than from the recipients of the bounty of the institution or charity.” Succinctly, the hospital cannot use property it owns to derived income from sources other than patients.

In each hospital’s case, there was testimony, and in some cases admissions by the hospital, that they and others derive income from third party physicians. Each hospital admitted that they do not employ any doctors other than a few residents in training. Instead, the hospitals grant privileges to physicians to provide medical care to patients. Approximately 10% of these doctors are employed by the acquired “Tower Health Medical Group”. This “medical group” is owned by Tower Health, not the individual hospitals. The remaining 90% of the doctors are employed by independent third party for-profit medical practices. A rough count of the groups produced for each hospital is that there are roughly 475 or more third party physicians who have privileges to treat patients at the hospitals.

The testimony of each hospital’s President was that these doctors control all the medical care provided whether directly or through directives to nurses. These doctors then bill each patient directly for the service they render. These bills are above and beyond what the hospital may charge the same patient. Additionally, each hospital then pays certain medical groups to provide independent contracted service such as in the emergency or operating rooms. As an example, one of the hospitals, Phoenixville, paid the independent doctors over \$6,000,000 in FY 2018. See *e.g.*, Ex PH-54. This income was not derived from the recipients of the hospital’s services.

Therefore, it is clear that substantial income and revenue is being derived throughout the hospital by and from people other than the recipients of bounty provided by the hospital. The hospital, in an offhanded comment, remarked “you can’t have a hospital without doctors.” No one is suggesting that you can. But you can structure your organization so that either the hospital employs its own physicians or use those

physicians already employed by Tower Health Medical Group. This court takes no position on the legality or efficacy of this arrangement. Tower Health and the hospitals are entirely free to structure their corporate and financial operations in the manner they do. The only conclusion we draw is that the current structure violates the Consolidated County Assessment Law and the hospitals' appeal for an exemption must be denied.

An appropriate Order follows.

BY THE COURT:

Date: October 14, 2021

/s/ Jeffrey R. Sommer, J.

**CHESTER COUNTY REPORTS****In Re Appeal of Brandywine Hospital, LLC, et al**

4 (2022)]

IN RE: APPEAL OF BRANDYWINE : IN THE COURT OF COMMON PLEAS  
 HOSPITAL, LLC FROM THE :  
 DECISION OF THE CHESTER : CHESTER COUNTY, PENNSYLVANIA  
 COUNTY BOARD OF ASSESSMENT :  
 APPEALS FOR PROPERTY LOCATED : NOS. 17-11220, 17-11222, 17-11223,  
 AT 213 REECEVILLE ROAD, CALN : 18-11854, 18-11855 and 18-11857  
 TOWNSHIP, CHESTER COUNTY, :  
 PENNSYLVANIA : CIVIL ACTION

IN RE: APPEAL OF JENNERSVILLE : CHESTER COUNTY, PENNSYLVANIA  
 HOSPITAL, LLC FROM THE :  
 DECISION OF THE CHESTER :  
 COUNTY BOARD OF ASSESSMENT :  
 APPEALS FOR PROPERTY LOCATED :  
 AT 1015 WEST BALTIMORE PIKE, : NOS. 17-11227 and 18-11859  
 PENN TOWNSHIP, CHESTER :  
 COUNTY, PENNSYLVANIA : CIVIL ACTION

IN RE: APPEAL OF PHOENIXVILLE : IN THE COURT OF COMMON PLEAS  
 HOSPITAL, LLC FROM THE :  
 DECISION OF THE CHESTER : CHESTER COUNTY, PENNSYLVANIA  
 COUNTY BOARD OF ASSESSMENT :  
 APPEALS FOR PROPERTY LOCATED :  
 AT 140 NUTT ROAD, BOROUGH OF : NOS. 17-11226 and 18-11858  
 PHOENIXVILLE, CHESTER :  
 COUNTY, PENNSYLVANIA : CIVIL ACTION

**ORDER**

AND NOW, this 14th day of October, 2021, after trials *de novo* held August 2-6, 2021 In Re Appeal of Phoenixville Hospital, August 6, 9 and 10, 2021 In Re Appeal of Brandywine Hospital, and August 10-13 In Re Appeal of Jennersville Hospital, it is hereby ORDERED that, based upon the testimony, evidence, arguments and post-trial briefs presented, the requests for tax exemption of Brandywine Hospital, Jennersville Hospital and Phoenixville Hospital in the above case numbers are **DENIED** for the reasons set forth in the foregoing Decision.

BY THE COURT:

/s/ Jeffrey R. Sommer, J.



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**CHANGE OF NAME NOTICE****IN THE COURT OF COMMON PLEAS  
CHESTER COUNTY, PENNSYLVANIA****CIVIL ACTION****LAW NO. 2021-08319-NC**

NOTICE IS HEREBY GIVEN that the name change petition of Gayle Irene Perry was filed in the above-named court and will be heard on Monday, February 28, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Monday, October 25, 2021

Name to be changed from: Gayle Irene Perry to: Gayle Irene Haney

Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

Linda Berman, Esq., Attorney for the Petitioner  
630 Freedom Business Center Dr. 3rd fl  
King of Prussia, PA 19406

Name to be changed from: Finley Brooke Perry to: Finley Brooke

Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

Linda Berman, Esq., Attorney for the Petitioner  
630 Freedom Business Center Dr. 3rd fl  
King of Prussia, PA 19406

**DISSOLUTION NOTICE**

NOTICE is hereby given that a Statement of Merger has been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, Pennsylvania, pursuant to the provisions of the Business Corporation Law of 1988. FHA Holding Company, a Pennsylvania domiciled corporation, has merged into SD-FHA Holding, Inc. a South Dakota domiciled corporation; SD-FHA Holding, Inc. is the surviving entity.

**DISSOLUTION NOTICE**

NOTICE IS HEREBY GIVEN to all interested persons or to any party who may be affected by Doran & Forgacs, Inc., a Pennsylvania Business Corporation with its registered office at 1306 Barkway Lane, West Chester, PA 19380, that it intends to file Articles of Dissolution with the Department of State of the Commonwealth of Pennsylvania pursuant to the Pennsylvania Business Corporation Law of 1988, as amended, and that the corporation is winding up its affairs in the manner prescribed by law so that its corporate existence shall cease upon the filing of Articles of Dissolution.

Attorney for Corporation Dissolution: James B. Griffin, P.C.

Ryan J. Griffin, Esquire, CPA  
623 North Pottstown Pike  
Exton, PA 19341

**CHANGE OF NAME NOTICE****IN THE COURT OF COMMON PLEAS  
CHESTER COUNTY, PENNSYLVANIA****CIVIL ACTION****LAW NO. 2021-08318-NC**

NOTICE IS HEREBY GIVEN that the name change petition of Finley Brooke Perry was filed in the above-named court and will be heard on Monday, February 28, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Monday, October 25, 2021

**ESTATE NOTICES**

*Letters Testamentary or of Administration having been granted in the following Estates, all persons having claims or demands against the estate of the said decedents are requested to make known the same and all persons indebted to the said decedents are requested to make payment without delay to the respective executors, administrators, or counsel.*

**1st Publication**

**ALBERTSON-BROWN**, Edith M., late of West Bradford. Wendy L. Paulson-Warmijak, care of LISA

COMBER HALL, Esquire, 27 S Darlington St., West Chester, PA 19382, Administratrix. LISA COMBER HALL, Esquire, Hall Law Offices, PC, 27 S Darlington St., West Chester, PA 19382, atty.

**ASHENFELTER**, Carolyn A., late of West Brandywine Township. Mark David Ashenfelter, care of BARRY RABIN, Esquire, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, Personal Representative. BARRY RABIN, Esquire, The Law Firm of Barry S. Rabin, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, atty.

**AVELLO, SR.**, Enrico H., late of Kennett Township. Enrico H. Avello, Jr., care of WILLIAM J. GALLAGHER, Esquire, 17 W. Miner St., West Chester, PA 19382, Executor. WILLIAM J. GALLAGHER, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

**BETTS**, Richard L., late of Willistown Township. John R. Betts, care of KAREN M. STOCKMAL, Esquire, 1235 Westlakes Dr., Ste. 320, Berwyn, PA 19312, Executor. KAREN M. STOCKMAL, Esquire, KMS Law Offices, LLC, 1235 Westlakes Dr., Ste. 320, Berwyn, PA 19312, atty.

**CHILDS**, Barbara Jo, late of Tredyffrin Township. Joseph M. Childs, Carleen C. Enoch, Desiree P. Childs and Douglas L. Matz, care of BARRY H. FRANK, Esquire, 1717 Arch St., Ste. 3500, Philadelphia, PA 19103, Executors. BARRY H. FRANK, Esquire, Archer & Greiner, P.C., 1717 Arch St., Ste. 3500, Philadelphia, PA 19103, atty.

**DUTTER**, Walter L., late of Malvern. Jane E. Cattle, 6 Creekside Court, Gordonville, PA 17529, Administrator. MARISSA MURTAUGH, Esquire, Platt, DiGiorgio & DiFabio, 1800 E. Lancaster Ave., Suite L, Paoli, PA 19301, atty.

**GUARDIOLA**, Maria, late of East Caln Township. Cristina M. Guardiola-Griffiths, 7 Fern Drive, Chesapeake City CE, MD 21915, Executrix. CHRISTOPHER R. GRAY, Esquire, Norris McLaughlin, P.A., 515 West Hamilton Street, Suite 502, Allentown, PA 18101, atty.

**HAMILTON**, Theodore J., a/k/a Ted Hamilton, late of East Pikeland Township. Mary Pat Amrein, care of SALLY A. FARRELL, Esquire, 17 W. Miner St., West Chester, PA 19382, Executrix. SALLY A. FARRELL, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

**HINCKLEY**, Lynn Ann, late of Kennett Square Borough. Brett Michael Hinckley and Leverett W. Campbell, III, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Adminis-

trators. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

**JACKSON**, Jeffrey K., late of Westtown Township. Bridget K. Jackson, care of VINCENT CAROSELLA, JR., Esquire, 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, Administrator. VINCENT CAROSELLA, JR., Esquire, Carosella & Associates, P.C., 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, atty.

**JOHNSON, III**, Thomas E., late of New Garden Township. Christine T. Neely, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Administrator. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

**KINLOCH**, Sarah Taylor, a/k/a Sarah T. Kinloch, late of Downingtown Borough. Rebecca Kinloch Deets, 320 W. Pennsylvania Avenue, Downingtown, PA 19335, & Elizabeth Ann Sheehan, 71 Zieber Rd., Spring City, PA 19475, Administrators. KATHLEEN K. GOOD, Esquire, Keen Keen & Good, LLC, 3460 Lincoln Highway, Thorndale, PA 19372, atty.

**KURYLOSKI**, Dolores E., late of Honey Brook Township. Bruce E. Kuryloski, 6 Six Penny Lane, Elverson, PA 19520, Executor. WILLIAM T. KEEN, Esquire, Keen Keen & Good, LLC, 3460 Lincoln Highway, Thorndale, PA 19372, atty.

**LECHENTRE**, Raymond T., a/k/a Raymond Thomas Lechentre, late of West Chester. Denyse Faust, care of KEVIN J. RYAN, Esquire, 220 West Gay Street, West Chester, PA 19380, Executrix. KEVIN J. RYAN, Esquire, Ryan Morton & Imms LLC, 220 West Gay Street, West Chester, PA 19380, atty.

**LEECH**, Michael J., late of East Whiteland Township. Kathryn E. Leech, care of TARA M. WALSH, Esquire, 30 Valley Stream Parkway, Malvern, PA 19355, Executrix. TARA M. WALSH, Esquire, Stradley Ronon Stevens & Young, LLP, 30 Valley Stream Parkway, Malvern, PA 19355, atty.

**LONDON**, Ronald S., late of City of Coatesville. Marian E. London, 744 E. Lincoln Highway, Apt. 202, Coatesville, PA 19320, Administrator. WILLIAM T. KEEN, Esquire, Keen Keen & Good, LLC, 3460 Lincoln Highway, Thorndale, PA 19372, atty.

**MILLER**, Dean L., late of Spring City Borough. Robin F. Miller, care of THOMAS G. WOLPERT, Esquire, 527 Main St., Royersford, PA 19468, Administratrix. THOMAS G. WOLPERT, Esquire, Wolpert Schreiber McDonnell P.C., 527 Main St.,

Royersford, PA 19468, atty.

**MUELLER**, Dora, a/k/a Dora Gene Bayne Mueller, late of West Vincent Township. James Mueller, care of ANDREW C. LAIRD, Esquire, 360 West Main Street, Trappe, PA 19426, Executor. ANDREW C. LAIRD, Esquire, King Laird, P.C., 360 West Main Street, Trappe, PA 19426, atty.

**MULLINS, JR.**, John Bryant, late of Spring City Borough and East Vincent Township. Roseann Di Vintantonio, 818 Washington St., Royersford, PA 19468, Executrix.

**MUSCATO**, Charles Louis, late of East Marlborough Township. Elizabeth Edwards Muscato, care of NEIL E. LAND, Esquire, 213 E. State Street, Kennett Square, PA 19348, Executrix. NEIL E. LAND, Esquire, Brutscher Foley Milliner Land & Kelly, LLP, 213 E. State Street, Kennett Square, PA 19348, atty.

**NAGEL**, Carol E., late of East Goshen Township. Emily C. Keefe, care of KARYN L. SEACE, CELA, Esquire, 105 East Evans Street, Evans Building, Suite A, West Chester, PA 19380, Executrix. KARYN L. SEACE, CELA, Esquire, Nescio & Seace, LLP, 105 East Evans Street, Evans Building, Suite A, West Chester, PA 19380, atty.

**NORCROSS, JR.**, John H., late of Malvern Borough. Greta Hemcher, care of W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, atty.

**ORMEROD**, Charles Warren, late of Willistown Township. Sandra L. Ormerod, care of KRISTEN R. MATTHEWS, Esquire, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, Executrix. KRISTEN R. MATTHEWS, Esquire, Kristen Matthews Law, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, atty.

**ROOP**, Everett, late of East Fallowfield Township. David R. Roop, care of JANIS M. SMITH, Esquire, 4203 West Lincoln Highway, Parkesburg, PA 19365, Executor. JANIS M. SMITH, Esquire, 4203 West Lincoln Highway, Parkesburg, PA 19365, atty.

**SCHELLHORN**, Josephine Welle, late of East Pikeland Township. Susan Naegle, care of CLAIR M. STEWART, Esquire, The Land Title Bldg., 100 S. Broad St., #1523, Philadelphia, PA 19102, Administratrix. CLAIR M. STEWART, Esquire, The Land Title Bldg., 100 S. Broad St., #1523, Philadelphia, PA 19102, atty.

**SHATLEY**, Maggie M., late of East Bradford. Cynthia Ann Bacon, 919 Conner Rd., West Chester, PA 19380, Executor.

**SPENCER**, Carol, a/k/a Carol S. Spencer, late of Willistown Township. Michael Spencer, care of JOHN S. CUSTER, III, Esquire, 7 Saint Albans Circle, Newtown Square, PA 19073, Executor. JOHN S. CUSTER, III, Esquire, Custer & Custer, 7 Saint Albans Circle, Newtown Square, PA 19073, atty.

**WELLS**, Verda Marie, late of Phoenixville. Troy Wells, 46 Partridge Road, Windham, New Hampshire 03087, Executor.

**ZEIEN**, Jean G., late of Willistown Township. Jennifer J. Zeien, care of VINCENT CAROSELLA, JR., Esquire, 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, Executor. VINCENT CAROSELLA, JR., Esquire, Carosella & Associates, P.C., 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, atty.

## 2nd Publication

**BEAVER**, Bruce M., a/k/a Bruce Mike Beaver, late of North Coventry Township. Karin J. Davis & Bryan W. Beaver, care of CAROLYN M. MARCHESANI, Esquire, 800 E. High Street, Pottstown, PA 19464, Executors. CAROLYN M. MARCHESANI, Esquire, Wolf, Baldwin & Associates, 800 E. High Street, Pottstown, PA 19464, atty.

**CALLAHAN**, Michael D., late of Tredyffrin Township. Lisa Z. Callahan, 26 Militia Hill Drive, Wayne, PA 19087, Executor. NEIL M. HILKERT, Esquire, 229 W. Wayne Avenue, Wayne, PA 19087, atty.

**CAMPBELL**, Mary Jean T., late of East Vincent Township. Steven A. Stefanowicz, care of DANIELLE M. YACONO, Esquire, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, Administrator. DANIELLE M. YACONO, Esquire, Hamburg, Rubin, Mullin, Maxwell & Lupin, PC, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, atty.

**COLBURN**, Joseph Thomas, a/k/a Joseph T. Colburn, late of Caln Township. Deborah Colburn, 4215 Edges Mill Rd., Downingtown, PA 19335, Administratrix. JANNA M. PELLETIER, Esquire, 535 N. Church St., Ste. 309, West Chester, PA 19380, atty.

**DeMUTIS**, Emmanuel, a/k/a Manuel DeMutis, late of East Pikeland Township. Dorothy D. Strunk, care of LISA A. SHEARMAN, Esquire, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, Executrix. LISA A. SHEARMAN, Esquire, Hamburg, Rubin, Mullin, Maxwell & Lupin, PC, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, atty.

**DONEGAN**, Joan M., late of Kennett Township. Kathleen M. Donegan-Ryon, 303 Oriole Drive,

Kennett Square, PA 19348, Executrix. ROBERT C. BROWN, JR., Esquire, Fox, Oldt & Brown, 940 W. Lafayette Street, Suite 100, Easton, PA 18042, atty.

**ENTNER**, Belle, late of Westtown Township. Dwayne Logie, care of ROBERT M. SLUTSKY, Esquire, 600 W. Germantown Pike, Ste. 400, Plymouth Meeting, PA 19462, Administrator. ROBERT M. SLUTSKY, Esquire, Slutsky Elder Law, 600 W. Germantown Pike, Ste. 400, Plymouth Meeting, PA 19462, atty.

**FANELLA, SR.**, Albert J., a/k/a Albert J. Fanella and Albert Fanella, late of Uwchlan Township. Trudi A. Mathues, care of CATHERINE T. DUFFY, Esquire, 300 W. State St., Ste. 300, Media, PA 19063, Executrix. CATHERINE T. DUFFY, Esquire, Eckell, Sparks, Levy, Auerbach, Monte, Sloane, Matthews & Auslander, P.C., 300 W. State St., Ste. 300, Media, PA 19063, atty.

**FRITZ**, Richard C., late of Uwchlan Township. Lynn S. Fritz, care of KRISTEN R. MATTHEWS, Esquire, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, Executrix. KRISTEN R. MATTHEWS, Esquire, Kristen Matthews Law, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, atty.

**FRIZ**, Arline I., late of Pottstown. Sandra Werstler, 429 Steeplechase Lane, Pottstown, PA 19464 & Carol Gunzelmann, 110 Gollub Drive, Birdsboro, PA 19508, Executor.

**GERRY**, James E., late of Willistown Township. Brett C. Gerry and Cherie Galbrun-Gerry, care of GUY F. MATTHEWS, Esquire, 300 W. State St., Ste. 300 Media, PA 19063, Executors. GUY F. MATTHEWS, Esquire, Eckell, Sparks, Levy, Auerbach, Monte, Sloane, Matthews & Auslander, P.C., 300 W. State St., Ste. 300 Media, PA 19063, atty.

**GILDEA**, Teresa, late of Westtown Township. Patricia R. Cleveland, 151 Preakness Way, Downingtown, PA 19335, Executrix. DENISE M. DiCARLO, Esquire, 365 Yorkshire Way, Bryn Mawr, PA 19010, atty.

**HAYES**, Lillian Hart, a/k/a Lillian H. Hayes, late of East Goshen Township. Frank W. Hayes, 31 South High Street, West Chester, PA 19382, Executor. FRANK W. HAYES, Esquire, Hayes & Romero, 31 South High Street, West Chester, PA 19382, atty.

**HELM, JR.**, Lester R., late of Honey Brook Township. Lester J. Helm, care of TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

**HOFER**, Rolf A., late of East Coventry Township.

Judith E. Hofer, 1077 Ellis Wood Rd., Pottstown, PA 19465, Executrix. JOSEPH K. KOURY, Esquire, O'Donnell, Weiss & Mattei, PC, 41 E. High St., Pottstown, PA 19464, atty.

**JENSEN**, Ileana Marie, late of Willistown Township. Elizabeth A. Chapman, care of ALBERT P. MASSEY, JR., Esquire, 460 E. King Road, Malvern, PA 19355-3049, Executor. ALBERT P. MASSEY, JR., Esquire, Lentz, Cantor & Massey, LTD., 460 E. King Road, Malvern, PA 19355-3049, atty.

**KELSALL**, Virginia W., late of Newlin Township. William Kelsall and Benuel Kelsall, care of JAMES R. CLARK, Esquire, 277 Millwood Road, Lancaster, PA 17603, Executors. JAMES R. CLARK, Esquire, Law Office of James Clark, 277 Millwood Road, Lancaster, PA 17603, atty.

**MEGAY**, Constance E., late of East Coventry Township. Richard E. Leighton, 613 Pigeon Creek Rd., Pottstown, PA 19465, Executor. DAVID A. MEGAY, Esquire, O'Donnell, Weiss & Mattei, PC, 41 E. High St., Pottstown, PA 19464, atty.

**MILANZNICK**, Richard J., late of West Goshen Township. Gary Specht, care of W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, atty.

**PFUFF**, Wayne W., late of Willistown Township. Julie D. Pfaff, care of ANTHONY MORRIS, Esquire, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, Executrix. ANTHONY MORRIS, Esquire, Buckley Brion McGuire & Morris LLP, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, atty.

**POMANTE**, Mary Jane, late of Phoenixville. Douglas L. Kaune, 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, Executor. DOUGLAS L. KAUNE, Esquire, Unruh, Turner, Burke & Frees, P.C., 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, atty.

**ROGERS, JR.**, William T., late of East Goshen Township. Cecelia Cary, care of DOUGLAS L. KAUNE, Esquire, 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, Executor. DOUGLAS L. KAUNE, Esquire, Unruh, Turner, Burke & Frees, P.C., 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, atty.

**SAPONE**, Frances Rita, late of Schuylkill Township. Donna Casciola, care of W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. W. MARSHALL PEAR-

SON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, atty.

**TARLOSKI**, Eleanor G., late of Malvern Borough. Lisa Lockard, 7 Chesire Dr., Cape May Court, NJ 08120, Executrix. **ROXANE CROWLEY**, Esquire, Rothkoff Law Group, 7 Neshaminy Interplex, Ste. 403, Trevoese, PA 19053, atty.

### 3rd Publication

**BLACKMORE**, Joan F., late of East Goshen Township. Barbara S. Rodenberger & Sharon S. Yates, care of **ANDREW H. DOHAN**, Esquire, 460 E. King Road, Malvern, PA 19355-3049, Executors. **ANDREW H. DOHAN**, Esquire, Lentz, Cantor & Massey, LTD., 460 E. King Road, Malvern, PA 19355-3049, atty.

**CACCIAVILLANO**, Joseph J., late of West Chester Borough. Lisa Raup, 149 Wiltshire Rd., Claymont, DE 19703, Executrix. **PAUL GORDON HUGHES**, Esquire, Pierce & Hughes, P.C., P.O. Box 604, Media, PA 19063, atty.

**CHYTLA**, Barbara J., late of East Bradford Township. Frank Chytla, care of **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

**CIFALDI**, Carola E., late of East Goshen Township. Stephen R. Cifaldi, care of **WILLIAM B. COOPER, III**, Esquire, P.O. Box 673, Exton, PA 19341, Executor. **WILLIAM B. COOPER, III**, Esquire, Fox Rothschild LLP, P.O. Box 673, Exton, PA 19341, atty.

**CLANTON**, Gary L., late of New London Township. Lois J. Clanton, care of **WILLIAM J. GALLAGHER**, Esquire, 17 W. Miner St., West Chester, PA 19382, Executrix. **WILLIAM J. GALLAGHER**, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

**COTNER**, William A., late of East Goshen. Diana Levins, care of **LISA COMBER HALL**, Esquire, 27 S Darlington St, West Chester, PA 19382, Administratrix. **LISA COMBER HALL**, Esquire, Hall Law Offices, PC, 27 S Darlington St, West Chester, PA 19382, atty.

**COZZONE, JR.**, Ernest Charles, late of E. Brandywine Twp. Glenn Cozzone, care of **HUDSON L. VOLTZ**, Esquire, 110 Hopewell Rd., Downingtown, PA 19335, Administrator. **HUDSON L. VOLTZ**, Esquire, Hudson L. Voltz, P.C., 110 Hopewell Rd., Downingtown, PA 19335, atty.

**DANIEL**, Helen, a/k/a Helen G. Daniel, late of

Honey Brook Township. Jane D. Griffith, care of **APRIL L. CHARLESTON**, Esquire, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, Administratrix. **APRIL L. CHARLESTON**, Esquire, The Charleston Firm, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, atty.

**DAPRILE**, Mary Louise, late of Elverson Borough. Catherine Marie Daprile, care of **STACEY WILLITS McCONNELL**, Esquire, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, Executrix. **STACEY WILLITS McCONNELL**, Esquire, Lamb McErlane, PC, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, atty.

**DAVIS**, James H., late of East Brandywine Twp. Gillian Davis, 1626 Bondsville Rd., Downingtown, PA 19335, Administratrix. **HUDSON L. VOLTZ**, Esquire, Hudson L. Voltz, P.C., 110 Hopewell Rd., Downingtown, PA 19335, atty.

**DeRITIS**, Antoinette, a/k/a Antoinette A. DeRitis, late of East Goshen Township. Nicholas J. DeRitis, care of **STEPHEN D. POTTS**, Esquire, Strafford Office Bldg. #2, Ste. 106, 200 Eagle Rd., Wayne, PA 19087-3115, Executor. **STEPHEN D. POTTS**, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, Ste. 106, 200 Eagle Rd., Wayne, PA 19087-3115, atty.

**DIBBLE**, Doris K., late of Charlestown Township. Elizabeth Dibble Andersen, 2432 Charlestown Rd., Phoenixville, PA 19460, Executrix. **MATTHEW D. GILBERT**, Esquire, Gadsden Schneider & Woodward LLP, 1275 Drummers Ln., Ste. 210, Wayne, PA 19087-1571, atty.

**ERVIN**, Grant Alfred, late of Phoenixville. Tina Hallidy, 232 Morgan St., Phoenixville, PA 19460, Executor.

**FISCHER, JR.**, Charles S., a/k/a Charles Stanley Fischer, Jr., late of Caln Township. Abigail L. May, 1956 Alexander Dr., Macungie, PA 18062, Executor. **GORDON W. GOOD**, Esquire, Keen Keen & Good, LLC, 3460 Lincoln Highway, Thorndale, PA 19372, atty.

**FRESA**, Patricia L., late of Paoli. R. Gregg Fresa, 7965 Leeds Manor Rd., Marshall, VA 20115 & Kerin L. Fresa, 280 Lapp Rd., Malvern, PA 19335, Executors. **RICHARD L. SWITZER**, Esquire, R.L. Switzer, Esquire, Ltd., 73 Chestnut Rd., Paoli, PA 19301, atty.

**GALLEN**, Nancy S., a/k/a Nancy Jane Stellwagon Gallen, late of West Whiteland Township. Patricia A. Gallen, care of **FOX ROTHSCHILD LLP**, P.O. Box 673, Exton, PA 19341, Executrix. **FOX ROTHSCHILD LLP**, P.O. Box 673, Exton, PA 19341, atty.

**GOLDSTEIN**, Raymond, late of Schuylkill Township. Joyce B. Dexter, care of ANTHONY MORRIS, Esquire, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, Executrix. ANTHONY MORRIS, Esquire, Buckley Brion McGuire & Morris LLP, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, atty.

**GORMAN**, Donald J., a/k/a Donald James Gorman, late of Tredyffrin Township. Todd A. Gorman, care of LOUIS N. TETI, Esquire, 17 W. Miner St., West Chester, PA 19382, Executor. LOUIS N. TETI, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

**HANNUM**, Charles L., late of Oxford Borough. Lawrence Reese, care of WINIFRED MORAN SEBASTIAN, Esquire, PO Box 381, 208 E. Locust Street, Oxford, PA 19363, Executor. WINIFRED MORAN SEBASTIAN, Esquire, PO Box 381, 208 E. Locust Street, Oxford, PA 19363, atty.

**HARTMAN**, Helen W., late of Pocopson Township. David H. Hartman, care of THOMAS A. PITT, III, Esquire, 214 S. New Street, West Chester, PA 19382, Executor. THOMAS A. PITT, III, Esquire, 214 S. New Street, West Chester, PA 19382, atty.

**HELM**, Suzanne Mary, late of Honey Brook Township. Lester J. Helm, care of TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

**HOENIGMANN**, William F., late of Penn Township. Martin F. Hoenigmann, care of TRAVIS G. MAURER, Esquire, 1000 N. King St., Wilmington, DE 19801, Executor. TRAVIS G. MAURER, Esquire, Young Conaway Stargatt & Taylor, LLP, 1000 N. King St., Wilmington, DE 19801, atty.

**KASHATUS**, Balbina Ann, a/k/a Balbina Kashatus, late of Tredyffrin Township. William C. Kashatus, III, care of J. WILLIAM WIDING, III, Esquire, 2460 Westview Drive, Wyomissing, PA 19610, Executor. J. WILLIAM WIDING, III, Esquire, Kozloff Stoudt Attorneys, 2460 Westview Drive, Wyomissing, PA 19610, atty.

**KIDD**, Robert Joseph, late of West Grove. Barbara S. Kidd, 207 Hendrickson Lane, West Grove, PA 19390, Executrix. THERESE L. MONEY, Esquire, Law Office Therese L. Money, LLC, 109 East Evans Street, Suite A, West Chester, PA 19380, atty.

**KIMMEL**, Gloria A., late of Tredyffrin Township. Laurie A. Fish, care of JANENE B. REILLY, Esquire, 510 E. Township Line Rd., Ste. 150, Blue Bell, PA 19422, Executrix. JANENE B. REILLY, Es-

quire, Salvo Rogers Elinski & Scullin, 510 E. Township Line Rd., Ste. 150, Blue Bell, PA 19422, atty.

**LIGGET**, Frances, late of Charlestown Township. Robert Ligget, care of DENISE M. ANTONELLI, Esquire, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, Executor. DENISE M. ANTONELLI, Esquire, Gawthrop Greenwood, PC, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, atty.

**MERSON**, Anita C., late of Kennett Township. Anita Reilly, care of DAVID B. MYERS, Esquire, 148 W State St Ste 102, Kennett Square, PA 19348, Executrix. DAVID B. MYERS, Esquire, The Law Office of David B. Myers, LLC, 148 W State St Ste 102, Kennett Square, PA 19348, atty.

**NEY**, Michael J., late of Westtown Township. Christine Ney, care of STEPHEN J. OLSEN, Esquire, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, Executor. STEPHEN J. OLSEN, Esquire, Gawthrop Greenwood, PC, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, atty.

**OKIE**, Katharine Z., late of West Chester. Edward S. Okie, care of W. PETER BARNES, Esquire, 218 West Miner Street, West Chester, PA 19382, Executor. W. PETER BARNES, Esquire, Klein, Head, Barnes & Wood, LLP, 218 West Miner Street, West Chester, PA 19382, atty.

**PALITA**, Donna M., late of Cochranville. Alana Siegfried, care of IRA D. BINDER, Esquire, 227 Cullen Rd., Oxford, PA 19363, Executor. IRA D. BINDER, Esquire, 227 Cullen Rd., Oxford, PA 19363, atty.

**PILLAGALLI**, Julia M., a/k/a Julia Pillagalli, late of West Goshen Township. Michael Pillagalli, 924 North Hill Drive, West Chester, PA 19380, Executor. COURTNEY A. WIGGINS, Esquire, Clarion Law, LLC, PO Box 3169, West Chester, PA 19381, atty.

**POLTRONE**, Seria C., late of East Goshen Township. Judith Poltrone Barthel, care of JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, Executor. Y G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, atty.

**REED**, Virginia Reda, late of Tredyffrin Township. Frances DiMarco, care of PHILIP G. CURTIN, Esquire, 1231 Lancaster Ave., Berwyn, PA 19312-1244, Executrix. PHILIP G. CURTIN, Esquire, Philips, Curtin & Di Giacomo, 1231 Lancaster Ave., Berwyn, PA 19312-1244, atty.

**RHOADS**, Darlene J., late of New London Township. Kimberly Ellsworth, care of MEREDITH L. LAMBERT, Esquire, 610 Millers Hill, P.O. Box 96, Kennett Square, PA 19348, Executrix. MEREDITH L. LAMBERT, Esquire, Perna & Abracht, LLC, 610 Millers Hill, P.O. Box 96, Kennett Square, PA 19348, atty.

**RUGGLERI**, Mary Louise, late of Avondale. Rebecca Ann Miles, 106 Tomahawk Dr., Conestoga, PA 17516, Executor.

**SAKIADIS**, Alice, late of Kennett Township. Lana J. Glass, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Executrix. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

**SELIG**, Pam, late of Easttown Township. Robert M. Selig, care of JODI L. GRIFFIS, Esquire, 1495 Alan Wood Road, Suite 7, Conshohocken, PA 19428, Administrator. JODI L. GRIFFIS, Esquire, 1495 Alan Wood Road, Suite 7, Conshohocken, PA 19428, atty.

**SHEEHAN, JR.**, Howard I., late of Londonderry Township. Princessita D. Sheehan, care of DONALD B. LYNN, JR., Esquire, P.O. Box 384, Kennett Square, PA 19348, Executrix. DONALD B. LYNN, JR., Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

**TEEL**, Thelma P., late of Oxford. C. Randy Teel, Jr., care of IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, Executor. IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, atty.

**THOMPSON**, Grace Margaret Morton, late of City of Coatesville. Sharon E. Thompson, care of JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, Administrator. JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, atty.

**TREGO**, Shirley, late of West Chester. LuAnn Wynn, care of DOUGLAS W. OLSHIN, Esquire, 442 North High Street, West Chester, PA 19380, Executrix. DOUGLAS W. OLSHIN, Esquire, 442 North High Street, West Chester, PA 19380, atty.

**VAN**, Win Ding, late of West Chester. In Van, care of ANDREW FABIAN, Esquire, 255 W. Uwchlan Ave., Downingtown, PA 19335, Administratrix. ANDREW FABIAN, Esquire, Fabian Law, 255 W. Uwchlan Ave., Downingtown, PA 19335, atty.

**WADDINGTON**, M. Paige, a/k/a Margaret Paige Waddington, late of Springfield Township. Julie Stolinis, care of CHRISTINA B. ROBERTS, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015,

Administrator. CHRISTINA B. ROBERTS, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015, atty.

**WEBER**, Jacqueline K., a/k/a Jacqueline Katona Weber, late of Caln Township. Rita K. Borzillo, care of STEPHEN D. POTTS, Esquire, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, Executrix. STEPHEN D. POTTS, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, atty.

**WHITAKER**, Jeanne T., late of Kennett Township. Mark Whitaker, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Executor. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

**ZOLOVICH**, Mildred Irene, a/k/a Mildred I. Zolovich and Mildred Zolovich, late of West Caln Township. Millyann Davis, care of JOHN S. CUSTER, III, Esquire, 7 Saint Albans Circle, Newtown Square, PA 19073, Executrix. JOHN S. CUSTER, III, Esquire, Custer & Custer, 7 Saint Albans Circle, Newtown Square, PA 19073, atty.

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#### FICTITIOUS NAME

*NOTICE is hereby given, pursuant to Fictitious Names Act of 1982, 54 Pa.C.S. Section 301 et seq., which repealed prior laws on the subject, any entity or entities (including individuals, corporations, partnership or other groups, which conduct any business in Pennsylvania under an assumed or fictitious name shall register such name by filing an application for registration of fictitious name with the Department of State for the conduct of a business in Chester County, Pennsylvania under the assumed or fictitious name, style or designation of*

**Artelo**, with its principal place of business at 455 Birch Street, Kennett Square, PA 19348. The application has been (or will be) filed on: Thursday, December 2, 2021. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Birch Street Inn, LLC

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**Avalon Air**, with its principal place of business at 600 W Strasburg Rd., West Chester, PA 19382. The application has been (or will be) filed on: Thursday, December 16, 2021. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: PEPPER MEDICAL INC.

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**NONPROFIT CORPORATION NOTICE**

*NOTICE IS HEREBY GIVEN that an application was made to the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania, for the purpose of obtaining a charter of a Nonprofit Corporation which was organized under the provisions of the Pennsylvania Nonprofit Corporation Law of 1988.*

The name of the corporation is Por Que No Tu.

Articles of Incorporation were filed on Monday, January 10, 2022

The purpose or purposes for which it was organized are: Nonprofit dedicated to helping to improve the lives of Hondurans.

or for any other claim or relief requested by the Plaintiff. You may lose money or property or other rights important to you. YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH THE INFORMATION ABOUT HIRING A LAWYER. IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES. Lawyer Referral Service, Chester County Bar Assn., 15 W. Gay St., West Chester, PA 19381, 610.429.1500. David R. Adams, Atty. for Plaintiffs, Fromhold Jaffe Adams & Jun, 795 E. Lancaster Ave., #260, Villanova, PA 19085, 610.527.9100

**1st Publication of 1**

**Notice of Action to Quiet Title**

Court of Common Pleas  
Chester County  
Civil Action – Law  
Notice of Action to Quiet Title  
No.: 2021-09748-RC

John M. Krulock & Sarabeth Krulock, Plaintiffs vs. Paoli Estates, Inc. and All other persons claiming or having an interest in the “missing strip” as defined the Complaint, Defendant(s)

To: Paoli Estates, Inc., 636 Creighton Road, Villanova, PA 19085 and All other persons claiming or having an interest in the “missing strip” as defined the Complaint, Defendant(s) - You are hereby notified that Plaintiffs, filed a Complaint to Quiet Title, against you in the Court of Common Pleas of Chester County, PA, wherein Plaintiff seeks to Quiet Title on property located between the properties at 1479 Sugartown Road, Paoli, PA 19301 and 1439 Sugartown Road., Paoli, PA 19301 (“Missing Strip”) and requests judgment against Defendant(s). NOTICE: YOU HAVE BEEN SUED IN COURT.

If you wish to defend against the claims set forth in the notice above, you must take action within twenty (20) days after this Complaint and Notice are served, by entering a written appearance personally or by attorney and filing in writing with the Court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the Court without further notice for any money claimed in the Complaint

**Sheriff Sale of Real Estate**

By virtue of the within mentioned writs directed to Sheriff Fredda L. Maddox, the herein-described real estate will be sold at public sale in the Chester County Justice Center at 201 W Market Street, 3rd Floor, Room 3300, West Chester, Pennsylvania, as announced on **Thursday, February 17th, 2022 at 11AM.**

Notice is given to all parties in interest and claimants that the Sheriff will file with the Prothonotary and in the Sheriff’s Office, both located in the Chester County Justice Center, 201 W Market Street, West Chester, Pennsylvania, Schedules of Distribution on **Monday, March 21st 2022.** Distribution will be made in accordance with the Schedules unless exceptions are filed in the Sheriff’s Office within ten (10) days thereafter.

N.B. Ten percent (10%) of the purchase money must be paid at the time and place of sale. **Payment must be paid in cash, certified check or money order made payable to the purchaser or “Sheriff of Chester County”. The balance must be made payable to “Sheriff of Chester County”. within twenty-one (21) days from the date of sale by 4PM.**

**FREDDA L. MADDOX, SHERIFF**

**2nd Publication of 3**

**SALE NO. 22-2-31**

**Writ of Execution No. 2018-09754**

**DEBT \$1,339.90**

ALL THAT CERTAIN tract of land situate in the City of Coatesville, County of Chester and Commonwealth of Pennsylvania, known as 744 East Chestnut Street, and more particularly bounded and described according to a survey by

Edgar Laub, R.S., dated 11/5/1969, as follows:

BEGINNING at a point on the South line of East Chestnut Street, said point being South 81 degrees 22 minutes 30 seconds West 221.32 feet from the intersection of the South line of East Chestnut Street and the West curb line of North Eighth Avenue; thence from said point of beginning and House #746 South 8 degrees 37 minutes 30 seconds East 94 feet to the North line of an 8 feet alley; thence by said alley’s North line South 81 degrees 22 minutes 30 seconds West 17 feet to a point in line of House #742; thence by said House #742 North 8 degrees 37 minutes 30 seconds West 94 feet to a point in the South line of East Chestnut Street; thence by said East Chestnut Street’s South line North 81 degrees 22 minutes 30 seconds East 17 feet to the point of beginning.

TAX PARCEL NO. 16-6-232.1

PLAINTIFF: City of Coatesville

VS

DEFENDANT: **Douglas R. Ricketts**

SALE ADDRESS: 744 E. Chestnut Street, Coatesville, PA 19320

PLAINTIFF ATTORNEY: **PORTNOFF**

**LAW ASSOCIATES, LTD. 484-690-9300**

**SALE NO. 22-2-32**

**Writ of Execution No. 2012-13361**

**DEBT \$514,272.33**

ALL THAT CERTAIN lot or parcel of ground together with the improvements thereon erected situate in the Township of West Goshen, County of Chester and Commonwealth of Pennsylvania being shown on the Final Subdivision Plan of “Applegate” by G.D. Houtman & Sons, Inc. Civil Engineers and land Surveyors date November 7, 1994 and last revised

March 28, 1998 and filed as Plan No. 14541 more fully bounded and described as follows, to wit:  
 BEGINNING at a point on the Southerly side of Applegate Drive said point being a corner of Lot No. 44 on said Plan; thence along Lot No. 44 of said Plan South 17 degrees 59 minutes 87 seconds West 61.66 feet to a point; thence along a portion of Lot No. 47 of said Plan South 68 degrees 32 minutes 40 seconds West 114.48 feet to a point; thence along Lot No. 46 of said Plan North 21 degrees 27 minutes 20 seconds West 196.93 feet to a point on the Southerly side of Applegate Drive; thence along side of Applegate Drive the two following courses and distances viz: (1) by a curve deflecting to the right having a radius of 25.00 feet and an arc distance of 16.12 feet to a point of tangency and (2) South 65 degrees 56 minutes 00 seconds East 199.18 feet to a point; the place of beginning.  
 BEING Lot No. 45 on said Plan.

Tax Parcel No. 52-05-0372  
 PLAINTIFF: David Gottlieb, Disbursing Agent for the Bankruptcy Estate of SAIF, Inc  
 VS

DEFENDANT: **Certified Assets Management, Inc., Robert L. Higgins & Steven Higgins**

SALE ADDRESS: 100 Applegate Drive, West Goshen Township, PA 19382  
 PLAINTIFF ATTORNEY: **EGBERT & BARNES, PC 215-886-6600**

**SALE NO. 22-2-33**

**Writ of Execution No. 2020-07614  
 DEBT \$254,938.10**

Owner(s) of property situate in the Borough of Phoenixville, Chester County,

Pennsylvania  
 UPI # 15-12-137  
 IMPROVEMENTS thereon: a residential dwelling  
 PLAINTIFF: US BANK TRUST, NATIONAL ASSOCIATION, AS TRUSTEE OF THE TIKI SERIES III TRUST VS  
 DEFENDANT: **DAVID L. GRANACHER & LINDA C. GRANACHER**  
 SALE ADDRESS: 56 Ridge Avenue, Phoenixville, PA 19460  
 PLAINTIFF ATTORNEY: **THE LYNCH LAW GROUP 724-776-8000**

**SALE NO. 22-2-34**

**Writ of Execution No. 2018-07595  
 DEBT \$241,141.41**

ALL THOSE CERTAIN LOTS OR PIECES OF GROUND SITUATE IN THE TOWNSHIP OF WEST GOSHEN, CHESTER COUNTY, PENNSYLVANIA  
 TAX PARCEL NUMBER: 52-03R-0042.0000  
 IMPROVEMENTS thereon: a residential property  
 PLAINTIFF: REVERSE MORTGAGE SOLUTIONS, INC.  
 VS  
 DEFENDANT: **ROBERTA C. PYLE**  
 SALE ADDRESS: 1203 Thistlewood Lane, West Chester, PA 19380  
 PLAINTIFF ATTORNEY: **ROBERTSON, ANSCHUTZ, SCHNEID, CRANE & PARTNERS, PLLC 855-225-6906**

**SALE NO. 22-2-35**

**Writ of Execution No. 2018-09766  
 DEBT \$275,591.95**

PROPERTY SITUATE IN BOROUGH

OF WEST CHESTER  
TAX PARCEL # 01-08-0331.0000  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: REVERSE MORTGAGE  
SOLUTIONS, INC.

VS  
DEFENDANT: **MARY ANNE DOW-  
LIN**

SALE ADDRESS: 449 West Gay  
Street, West Chester, PA 19380  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-36**  
**Writ of Execution No. 2018-12955**  
**DEBT \$387,644.86**

Property situate in the TOWNSHIP  
OF UPPER UWCHLAN, CHESTER  
County, Pennsylvania  
BLR # 32-4-130  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: WELLS FARGO BANK,  
N.A.

VS  
DEFENDANT: **JOHN DLUTOWSKI**  
SALE ADDRESS: 174 Magnolia  
Drive, Chester Springs, PA 19425  
PLAINTIFF ATTORNEY: **BROCK &  
SCOTT, PLLC 844-856-6646**

**SALE NO. 22-2-38**  
**Writ of Execution No. 2019-03828**  
**DEBT \$103,035.30**

ALL that parcel in the City of Coates-  
ville, Chester County, Pennsylvania  
being approximately 19.6 x 150  
UPI # 16-6-805  
PLAINTIFF: Pennsylvania Housing  
Finance Agency  
VS  
DEFENDANT: **Ronda Jones-Moore**

**& Willie B. Moore**  
SALE ADDRESS: 163 Walnut Street,  
Coatesville, PA 19320  
PLAINTIFF ATTORNEY: **PURCELL,  
KRUG & HALLER 717-234-4178**

**SALE NO. 22-2-39**  
**Writ of Execution No. 2018-05465**  
**DEBT \$844,934.42**

ALL THAT CERTAIN lot or parcel of  
land situated in the Township of East-  
town, County of Chester, Common-  
wealth of Pennsylvania, being more  
fully described in Deed dated June 22,  
1984 and recorded in the Office of the  
Chester County Recorder of Deeds on  
July 5, 1984, in Deed Book Volume 63  
at Page 78.

Tax Parcel No. 55-5B-56  
PLAINTIFF: U.S. Bank National As-  
sociation, not in its individual capacity  
but solely as trustee for the RMAC  
Trust, Series 2016-CTT  
VS  
DEFENDANT: **Francis G. Mitchell &  
Nina Mitchell**

SALE ADDRESS: 715 Clovelly Lane,  
Devon, PA 19333  
PLAINTIFF ATTORNEY: **HLADIK,  
ONORATO & FEDERMAN, LLP**  
**215-855-9521**

**SALE NO. 22-2-40**  
**Writ of Execution No. 2019-04198**  
**DEBT \$98,070.30**

Property situate in the TOWNSHIP  
EAST NOTTINGHAM  
TAX PARCEL # 69-2-90.3  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: MIDFIRST BANK  
VS  
DEFENDANT: **JOSEPH A. KELLY**

**& TONYA K. KELLY**  
SALE ADDRESS: 142 Wedgewood  
Road, Oxford, PA 19363  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

SALE ADDRESS: 68 West Central  
Avenue, Paoli, PA 19301  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-41**  
**Writ of Execution No. 2018-13132**  
**DEBT \$512,698.01**

**SALE NO. 22-2-43**  
**Writ of Execution No. 2017-07085**  
**DEBT \$1,086,723.55**

Property situate in the TREDYFFRIN  
TOWNSHIP  
TAX PARCEL # 43-09D-0016  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: WILMINGTON SAV-  
INGS FUND SOCIETY, FSB, D/B/A  
CHRISTIANA TRUST, NOT INDI-  
VIDUALLY BUT AS TRUSTEE FOR  
PRETIUM MORTGAGE ACQUSI-  
TION TRUST  
VS  
DEFENDANT: **MATTHEW B. FOR-  
GIE & MEGAN B. FORGIE**  
SALE ADDRESS: 1626 Valley Green  
Road, Paoli, PA 19301  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

Property situate in the TOWNSHIP OF  
KENNETT  
TAX PARCEL # 62-05-0029  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: M&T BANK S/B/M  
HUDSON CITY SAVINGS BANK  
VS  
DEFENDANT: **MICHAEL J. FRA-  
GALE**  
SALE ADDRESS: 821 Burrows Run  
Road, Kennett Township AKA Chadds  
Ford, PA 19317  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-42**  
**Writ of Execution No. 2018-12217**  
**DEBT \$353,360.52**

**SALE NO. 22-2-44**  
**Writ of Execution No. 2019-01785**  
**DEBT \$72,925.41**

Property situate in the TREDYFFRIN  
TOWNSHIP  
TAX PARCEL # 43-9L-176  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: NATIONSTAR HECM  
ACQUISITIONTRUSTEE 2018-1,  
WILMINGTON SAVINGS FUND SO-  
CIETY, FSB, NOT INDIVIDUALLY,  
BUT SOLELY AS TRUSTEE  
VS  
DEFENDANT: **JAMES BOOKER**

Property situate in the TOWNSHIP OF  
VALLEY  
TAX PARCEL # 38-05C-0086.070  
IMPROVEMENTS thereon: a residen-  
tial dwelling  
PLAINTIFF: Pennsylvania Housing  
Finance Agency  
VS  
DEFENDANT: **Susan F. Boyd-Noel  
A/K/A Susan Bradley**  
SALE ADDRESS: 915 Charles Street,  
Coatesville, PA 19320  
PLAINTIFF ATTORNEY: **KML LAW  
GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-45**

**Writ of Execution No. 2012-09656**

**DEBT \$787,244.53**

PROPERTY SITUATE IN WEST  
 PIKELAND TOWNSHIP  
 TAX PARCEL # 34-3-22.11  
 IMPROVEMENTS thereon: a residen-  
 tial dwelling  
 PLAINTIFF: DEUTSCHE BANK  
 NATIONAL TRUSTCOMPANY AS  
 TRUSTEE FOR HARBORVIEW  
 MORTGAGE LOAN TRUST MORT-  
 GAGE LOAN PASS-THROUGH  
 CERTIFICATES, SERIES 2007-2  
 VS  
 DEFENDANT: **BRIAN JARRATT**  
**A/K/A JAMES BRIAN JARRATT**  
**A/K/A BRADFORD J. JARRATT &**  
**JENNIFER JARRATT**  
 SALE ADDRESS: 1728 Valley Lane,  
 Chester Springs, PA 19425  
 PLAINTIFF ATTORNEY: **KML LAW**  
**GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-46**

**Writ of Execution No. 2020-00299**

**DEBT \$432,873.24**

ALL THAT CERTAIN, MESSAGE,  
 LOT OR PIECE OF LAND SITU-  
 ATTE ON, IN THE TOWNSHIP OF  
 EAST BRANDYWINE, COUNTY OF  
 CHESTER, STATE OF PENNSYLVANIA,  
 BOUNDED AND DESCRIBED,  
 AS FOLLOW, TO WIT:  
 All that certain lot or piece of ground  
 situate in East Brandywine Township,  
 County of Chester, Commonwealth of  
 Pennsylvania bounded and described  
 according to a final subdivision plan  
 for Mark T. McBrinn, et al prepared by  
 John D. Stapleton III Registered Sur-  
 veyor, dated November 19, 1992, last  
 revised February 23, 1993 and recorded

in Chester County as Plan # 11982, as  
 follows:  
 Beginning at an interior point a corner  
 of Lot 1 and also in line of lands of  
 Ken Ebert on said plan; thence from  
 said beginning point along lands of  
 Kenneth J. Ebert north 89 degrees 59  
 minutes 15 seconds east 36.40 feet to  
 a point; a corner of lands of Robert  
 Stephens; thence along lands of Robert  
 Stephens north 86 degrees 31 minutes  
 40 seconds east 345.83 feet to a point  
 in line of lands of Thomas McKeever;  
 thence along lands of McKeever  
 north 1 degree 49 minutes 27 seconds  
 west 259.87 feet to a corner of lands  
 of Ronald Tipton; thence along lands  
 of Ronald Tipton north 88 degrees 34  
 minutes 59 seconds west 373.50 feet to  
 a point a corner of Lot 1; thence along  
 Lot 1 south 00 degrees 00 minutes 45  
 seconds east 289.93 feet to the first  
 mentioned point and place of begin-  
 ning.  
 Together with the use and privilege of  
 a 50 feet wide right of way and utility  
 easement in common with Lot 1 subject  
 to the proportionate part of expense as  
 set forth in Declaration for Common  
 Driveway to forthwith recorded of  
 keeping said right of way in good order  
 and repair.  
 Being Lot 2 on said Plan.  
 BEING THE SAME PROPERTY  
 CONVEYED TO AMIE B. HVIDSAS  
 WHO ACQUIRED TITLE BY VIR-  
 TUE OF A DEED FROM AMIE B.  
 HVIDSAS (FORMERLY KNOWN AS  
 AMIE B. BARRY), DATED OCTO-  
 BER 31, 2017, RECORDED DE-  
 CEMBER 7, 2017, AT DOCUMENT  
 ID 11581488, AND RECORDED IN  
 BOOK 9663, PAGE 1099, OFFICE OF  
 THE RECORDER OF DEEDS, CHES-  
 TER COUNTY, PENNSYLVANIA.

UPI NUMBER 30-03-0048.120  
 PLAINTIFF: Caliber Home Loans, Inc.  
 VS  
 DEFENDANT: **Amie B. Hvidas,**  
**AKA Amie B. Barry, AKA Amie**  
**Hvidas**  
 SALE ADDRESS: 155 Crawford Road,  
 Downingtown, PA 19335  
 PLAINTIFF ATTORNEY: **MANLEY**  
**DEAS KOCHALSKI LLC 614-220-**  
**5611**

**SALE NO. 22-2-47**  
**Writ of Execution No. 2010-05173**  
**DEBT \$338,340.89**

Property situate in the VALLEY  
 TOWNSHIP  
 TAX PARCEL # 38-2-129.50  
 IMPROVEMENTS thereon: a residen-  
 tial dwelling  
 PLAINTIFF: U.S. BANK NATIONAL  
 ASSOCIATION, AS TRUSTEE, SUC-  
 CESSOR IN INTEREST TO BANK  
 OF AMERICA, NATIONAL ASSOCI-  
 ATION AS TRUSTEE AS SUCCE-  
 SSOR BY MERGER TO LASALLE  
 BANK NATIONAL ASSOCIATION,  
 AS TRUSTEE FOR CERTIFICATE  
 HOLDERS OF BEAR STEARNS AS-  
 SET BACKED SECURITIES I LLC,  
 ASSET-BACKED CERTIFICATES,  
 SERIES 2005-FR1  
 VS  
 DEFENDANT: **STACY CLEVE-**  
**LAND & LEON D. CLEVELAND**  
 SALE ADDRESS: 801 Franklin Street,  
 Coatesville, PA 19320  
 PLAINTIFF ATTORNEY: **KML LAW**  
**GROUP, P.C. 215-627-1322**

**SALE NO. 22-2-48**  
**Writ of Execution No. 2015-01455**  
**DEBT \$149,507.56**

Property situate in the KENNETT  
 TOWNSHIP  
 TAX PARCEL # 62-02J-0003  
 IMPROVEMENTS thereon: a residen-  
 tial dwelling  
 PLAINTIFF: M&T BANK  
 VS  
 DEFENDANT: **DOROTHY N. CON-**  
**NOLLY & FREDERICK P. MRAZ**  
 SALE ADDRESS: 9 Woodchuck Way  
 Lot 9, Kennett Square, PA 19348  
 PLAINTIFF ATTORNEY: **KML LAW**  
**GROUP, P.C. 215-627-1322**

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