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Chester County Law Reporter

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> > www.chescobar.org lawreporter@chescobar.org

Telephone: 610/692-1889 Fax: 610/692-9546

Richard Meanix, Editor

Assistant Editor

Patrick M. McKenna, Esquire Richard Meanix, Chairperson-Publications Committee

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[70 Ches. Co. Rep. Devon Horse Show vs. Chester County Board of Assessment Appeals

Devon Horse Show vs. Chester County Board of Assessment Appeals

Purely public charity tax exemption

- 1. In seeking a tax exemption, the entity asserting the status of a purely public charity shoulders the burden of proof. The burden of proving entitlement to a tax exemption is a heavy one, as tax exemption statutes must be strictly construed.
- 2. An organization does not qualify as a purely public charity merely because it is a nonprofit operation, and it is irrelevant whether the organization is recognized as a tax exempt charity for federal income tax purposes.
- 3. The statutory language providing for such exemptions from taxation makes clear the requirements for eligibility for such an exemption: all property, real and personal, actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation, unless the person or persons, associations, or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.
- 4. Unity of ownership and occupancy is a threshold issue for courts and one that must be resolved before any analysis of whether the property owner qualifies as a purely public charity.
- 5. This limitation on the exemption clearly requires that the charitable entity using the property must be seized of the legal title in the realty and possessor of personal property absolutely. The term, "seized", commonly refers to possession in fee simple.
- 6. The fact that both the owner and the tenant are non-profit corporations, or somehow related in mission or purpose, has no bearing on the legal issue of unity of ownership and occupancy.
- 7. A company managing a facility would have no standing to appeal the tax assessment on a parcel of land which it does not own.
- 8. A property owner must prove its continuing right of possession and control, significant occupancy and active use of the major portion of the premises for its own charitable work in order to sustain an exemption when some portion of the property in question is rented to another charitable entity.
- 9. Devon Horse Show and County Fair Foundation (the "Foundation") appeals from the decision of the County of Chester Board of Assessment Appeals (the "Board") denying the Foundation's application for a public charity exemption. The Foundation is a 501(c)(3) nonprofit corporation. Devon Horse Show and Country Fair, Inc. (the "Corporation") is a 501(c)(4) corporation. The Foundation is the legal owner of the properties. The Foundation does not typically distribute any money to any entity, including the Corporation. The Foundation exclusively leases the Properties to the Corporation for its primary purpose of operating the Devon Horse Show & Country Fair. Under the terms of the Lease, the Foundation charges the Corporation annual rent of \$120,000 for the use of the Properties. The Lease provides that the Corporation is responsible for, among

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other things: insurance on the Properties, repairing damages to the Properties incurred in the process of holding the Horse Show or other events taking place on the properties and expenses of upkeep. Donations to the Bryn Mawr Hospital as a result of the operation of the Horse Show by the Corporation are made by the Corporation through its use and occupancy of the Properties. The Foundation asserts that it: (a) qualifies as an institution of purely public charity pursuant to Article VIII, Section 2(a)(v) of the Pennsylvania Constitution, and (b) is entitled to an exemption from real estate taxation pursuant to Section 204 of the General County Assessment Law (the "Assessment Law"), 72 P.S. §5020-204(a). Here, the Corporation is the charitable entity using and occupying the Property. It is not seized of title. It cannot be entitled to any exemption for the land it occupies but does not own. The Foundation on the other hand is not entitled to a tax exemption because the Foundation does not occupy the Properties. Placing the Foundation's office on the Properties, along with its office staff, maintenance employees, and having painters work on the Properties does not amount to using and occupying the property. Such activities are not activities in support of any charitable purposes, but rather support the obligations of the Foundation in its role as the landlord to the tenant to the Corporation. The Foundation's appeal must fail as a matter of law because it has failed to demonstrate unity of ownership and occupancy and it derives income and revenue from its lease with the Corporation. The Court Held the appeals and requests for exemption were denied.

R.E.M.

C.C.P., Chester County, Pennsylvania, Civil Action No. 2020-09039-AB; Devon Horse Show & Country Fair Foundation, Appellee vs. Chester County Board of Assessment Appeals, Respondent, Chester County, Easttown Township and Tredyffrin/Easttown School District, Interested Parties

> Michael J. Hawley for Appellee Michael S. Gill for Board of Assessment Appeals Randall C. Schauer for School District Sommer, J., March 1, 2022:-

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Appeals		
DEVON HORSE SHOW & COUNTRY	IN THE COURT OF COMMON PLEAS	
FAIR FOUNDATION, Appellee		
	CHESTER COUNTY, PENNSYLVANIA	
VS.		
CHESTER COUNTY BOARD OF		
ASSESSMENT APPEALS, Respondent		
CHESTER COUNTY, EASTTOWN		
TOWNSHIP and TREDYFFRIN/	Consolidated Case No. 2020-09039-AB	
EASTTOWN SCHOOL DISTRICT,		
Interested Parties	CIVIL ACTION	

DECISION

I. PROCEDURAL HISTORY

Devon Horse Show and County Fair Foundation (the "Foundation") appeals from the November 9, 2020 decision of the County of Chester Board of Assessment Appeals (the "Board") denying the Foundation's application for a public charity exemption. The Foundation filed applications with the Board seeking real estate tax exemptions for seven (7) properties comprising 13½ acres located in the geographic boundaries of the Tredyffrin/Easttown School District (the "District") in Chester County; five (5) of the properties being situated in Easttown Township, and two (2) of the properties being situated in Tredyffrin Township (collectively the "Properties") (Easttown and Tredyffrin Townships being referred to as the "Townships"). The Appeals and the associated parcel numbers at issue were docketed as follows:

Docket #	Parcel #
2020-09039-AB	43-11E-0082.0100
2020-09041-AB	55-03J-0049-0000
2020-09042-AB	43-11J-0003.0000
2020-09043-AB	55-03J-0137.0000
2020-09044-AB	55-03J-0050.0000
	55-03J-0051.0000
	55-03J-0052.0000

The District timely intervened in all of the Appeals, as did the Townships with respect to the Properties within their respective geographic boundaries. By Order of the Court dated November 18, 2021, the Appeals were consolidated to Case No. 2020-09039-AB. On February 14, 2022, the undersigned conducted a trial on the Petitions. The matter is ripe for disposition.

Devon Horse Show vs. Chester County Board of Assessment Appeals

II. FACTS

The parties submitted as Exhibit Joint C their "Trial Stipulations of Fact." The court sees no need to reproduce the same here but will highlight those facts material to its Decision.

The Foundation is a 501(c)(3) nonprofit corporation, having been incorporated on or about October 24, 1994. Devon Horse Show and Country Fair, Inc. (the "Corporation") is a 501(c)(4) corporation having been incorporated on or about March 24, 1947. The Foundation is the legal owner of the Properties. The Foundation does not typically distribute any money to any entity, including the Corporation. The Foundation exclusively leases the Properties to the Corporation, pursuant to a lease agreement in effect until March 1, 2029 (the "Lease"), for its primary purpose of operating the Devon Horse Show & Country Fair (the "Horse Show").

Under the terms of the Lease, the Foundation charges the Corporation annual rent of \$120,000 for the use of the Properties. The Lease provides that the Corporation is responsible for, among other things: insurance on the Properties, repairing damages to the Properties incurred in the process of holding the Horse Show or other events taking place on the Properties, expenses of upkeep or repair directly associated with the Horse Show, and use of electricity associated with the Horse Show. The Corporation, through its Lease with the Foundation, has use and occupancy of the Properties twelve (12) months a year. The Corporation subleases the Properties to third parties for use of the Properties for events, with the monies paid for use of the Properties going to the Corporation for its operating expenses.

The Foundation maintains the Properties in a way that facilitates use of the Properties by the Corporation, as well as other events that might be held on the Properties grounds under any sublease by the Corporation. The Foundation engages in the following activities on the Properties:

- The Foundation maintains its offices at the Fairgrounds and has no other office facilities;
- The Foundation has a staff of six (6) employees staffing the offices five (5) days per week;
- The Foundation employs two (2) part-time painters to maintain all of the facilities contained on the aggregate parcels;
- The Foundation has replaced nine (9) roofs on structures located on the various parcels over the last 24 months;
- The Foundation employs two (2) full time maintenance staff members to maintain, repair and otherwise perform equine stall renovations;
- The Foundation has sequentially replaced entire barn front exteriors over the last 2.5 years;
- The Foundation fully constructed the "Devon Building" on site;
- The Foundation constructed the new "Exhibitor Lounge" on site;

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- The Foundation comprehensively replaced all failing and/or outdated water and electric service lines throughout the entire complex;
- The Foundation has historically redone and/or renovated all of the show rings every 36 to 40 months;
- The Foundation performs snow removal on all of the subject parcels as needed;
- The Foundation provides and performs all grass and vegetation maintenance on all parcels during the growing season; and
- The Foundation has expended more than \$3.5 million in maintaining and improving the subject parcels over the past five (5) years.

Donations to the Bryn Mawr Hospital as a result of the operation of the Horse Show by the Corporation are made by the Corporation. The money does not come from the Foundation. The monies given to Bryn Mawr Hospital by the Horse Show are raised by the Corporation through its use and occupancy of the Properties.

III. <u>RATIONALE</u>

The Foundation asserts that it: (1) qualifies as an institution of purely public charity pursuant to Article VIII, Section 2(a)(v) of the Pennsylvania Constitution, and (2) is entitled to an exemption from real estate taxation pursuant to Section 204 of the General County Assessment Law (the "Assessment Law"), 72 P.S. §5020 -204(a).

In seeking a tax exemption, the entity asserting the status of a purely public charity shoulders the burden of proof. *In Re: Sewickley Valley YMCA Decision of the Bd. of Property Assessment*, 774 A.2d 1 (Pa. Cmwlth. 2001). The burden of proving entitlement to a tax exemption is a heavy one, as tax exemption statutes must be strictly construed. *Community General Osteopathic Hosp. v. Dauphin County Bd. of Assessment Appeals*, 706 A.2d 383 (Pa. Cmwlth. 1998), *aff.'d*, 754 A.2d 679 (Pa. 2000).

Article VIII, Section 2(a)(v) of the Pennsylvania Constitution provides that: (a) "The General Assembly may by law exempt from taxation ... (v) institutions of purely public charity, but in any case of a real property tax exemption, only that portion of real property of such institution which is actually and regularly used for the purpose of the institution." Originally, the test for exemption was established by the court in *Hospital Utilization Project v. Commonwealth of Pennsylvania*, 507 Pa. 1, 487 A.2d 1306 (1985), (hereinafter referred to as the "HUP Test"). The HUP Test contains five points. To receive a charitable tax exemption, the applicant must satisfy all five criteria of the HUP Test. *Associated YM-YWHA of Greater New York/Camp Poyntelle v. County of Wayne*, 613 A.2d 125 (Pa. Cmwlth. 1992). An organization does not qualify as a purely public charity merely because it is a nonprofit operation, and it is irrelevant whether the organization is recognized as a tax exempt charity for federal income tax purposes. *Sacred Heart Health Care Sys. v. Commonwealth*, 673 A.2d 1021 (Pa. Cmwlth. 1996). By satisfying the HUP Test, the applicant must demonstrate that it meets the minimum

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constitutional qualifications for being in an appropriate subject of tax exemption. *City* of Washington v. Bd. of Assessment Appeals of Washington County, 666 A.2d 352 (Pa. Cmwlth. 1995) aff.'d, 704 A.2d 120 (Pa. 1997). However, qualifying as a purely public charity under the HUP Test does not by itself establish that the applicant is eligible for charitable tax exemption. *Id.* The organization must likewise satisfy the requirements of Section 204(a) of the General County Assessment Law, 72 P.S. §5020 -204(a). Thus, the court will start there.

The Assessment Law addresses exemption from real estate taxes and provides that "[a]ll real property owned by one or more institutions of purely public charity, used and occupied partly by the owner or owners and partly by other institutions of purely public charity, and necessary for the occupancy and use of the institutions so using it "shall be exempt from all county, city, borough, town, township, road, poor, county institution district and school real estate taxes." 72 P.S. § 5020-204(a)(9). The statutory language providing for such exemptions from taxation makes clear the requirements for eligibility for such an exemption:

all property, real and personal, actually and regularly used and occupied for the purposes specified in this section shall be subject to taxation, unless the person or persons, associations, or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

72 P.S. § 5020-204(c).

Thus, unity of ownership and occupancy is a threshold issue for courts and one that must be resolved before any analysis of whether the property owner qualifies as a purely public charity. *See Berks Cty. Bd. of Assessment and Revision of Taxes v. Berks Cty. Conservancy*, 517 A.2d 572, 575 (Pa. Cmwlth. 1986) (holding "we need not address the issue of whether the [owner] and/or [occupier] constitute 'purely public charities' since we conclude that the subject properties do not satisfy the requirements for use and occupancy...").

Pennsylvania courts have consistently held that, at a minimum, there must be a unity of ownership and occupancy before a property can be deemed exempt from taxation. *See, e.g., Appeal of Northwestern Corp. from Dauphin County Bd. of Assessment Appeals*, 665 A.2d 856, 858 (Pa. Cmwlth. 1995). This limitation on the exemption clearly requires that the charitable entity using the property must be seized of the legal title in the realty and possessor of personal property absolutely. The term, "seized", commonly refers to possession in fee simple. *Hanley v. Stewart*, 39 A.2d 323, 326 (Pa. Super. 1944). On the face of 72 P.S. §5020-204(c) and in conjunction with 72 P.S. §5020-204(a)(9), there is no manner in which the Properties are exempt from real estate taxation. The fact that both the owner and the tenant are non-profit corporations, or somehow related in mission or purpose, has no bearing on the legal issue of unity of ownership and occupancy. *See, e.g., Berks Cty. Conservancy*, 517

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A.2d 572 (holding that land owned by a non-profit entity and leased for a nominal fee to another non-profit entity was not entitled to tax exemption).

In *Appeal of Northwestern Corp.*, 665 A.2d 856 (Pa. Cmwlth. 1995), the court reviewed whether the lower court had properly denied the appeal requesting a real estate tax exemption for a nonprofit entity which was leasing property to a psychiatric hospital which, in turn, was operated by separate nonprofit entity. In analyzing the matter, which addressed real estate tax exemptions within the context of a public charity, the court noted that the entity operating the psychiatric hospital facility was not eligible for tax exemption, "because it only leases the property ... and does not own it". *Id.* at 857 n.1. The court also noted that the company managing the facility would have, "no standing to appeal the tax assessment on a parcel of land which it does not own." *Id.* at 858 n.2 (citing 72 P.S. §5020- 204(c)). Finally, the court found that even if the psychiatric hospital were found to be an institution of purely public charity, it would still not qualify for tax exemption because it, "doesn't own the property." *Id.* at 859.

Here, the Corporation is the charitable entity using and occupying the Property. It is not seized of title. It cannot be entitled to any exemption for the land it occupies but does not own.

The Foundation on the other hand is not entitled to a tax exemption because the Foundation does not occupy the Properties. Placing the Foundation's office on the Properties, along with its office staff, maintenance employees, and having painters work on the Properties does not amount to using and occupying the property. Such "activities" are not activities in support of any charitable purposes, but rather support the obligations of the Foundation in its role as the landlord to the tenant to whom the Foundation has leased the Properties, *i.e.*, the Corporation.

The facts do not support any claim that the Foundation occupies the Properties for any charitable purpose. Some occupancy at the Properties, divorced from the ostensibly charitable purposes underlying the claim for exemption, cannot support the Foundation's claim for exemption. Instead, a property owner "must prove its continuing right of possession and control, significant occupancy and active use of the *major portion of the premises for its own charitable work* in order to sustain an exemption when some portion of the property in question is rented to another charitable entity." Id. at 825.

The Foundation's appeal must fail as a matter of law because it has failed to demonstrate unity of ownership and occupancy and it derives income and revenue from its Lease with the Corporation.

An appropriate Order follows.

BY THE COURT:

Date: March 1, 2022

/s/ Jeffrey R. Sommer J.

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	(2022)]	
DEVON HORSE SHOW & COUNTRY FAIR FOUNDATION, Appellee VS.	IN THE COURT OF COMMON PLEAS CHESTER COUNTY, PENNSYLVANIA	
CHESTER COUNTY BOARD OF ASSESSMENT APPEALS, Respondent CHESTER COUNTY, EASTTOWN TOWNSHIP and TREDYFFRIN/ EASTTOWN SCHOOL DISTRICT, Interested Parties	Consolidated Case No. 2020-09039-AB CIVIL ACTION	

<u>ORDER</u>

AND NOW, this 1st day of March, 2022, after a trial *de novo* before the undersigned on February 14, 2022, and in accordance with the court's Decision issued on this date, it is hereby ORDERED that the Appeals and requests for exemption are **DENIED**.

BY THE COURT:

/s/ Jeffrey R. Sommer J.

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NOTICES

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CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION

LAW NO. 2022-00436-NC

NOTICE IS HEREBY GIVEN that the name change petition of Jenice Marie Long-Perez was filed in the above-named court and will be heard on Monday, July 11, 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: Tuesday, June 21, 2022 Name to be changed from: Jenice Marie Long-Perez to: Jenice Marie Long

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

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA

CIVIL ACTION

LAW NO. 2022-01971-NC

NOTICE IS HEREBY GIVEN that the name change petition of Justin Dane Kiper was filed in the abovenamed court and will be heard on Monday, July 11, 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: Friday, March 18, 2022 Name to be changed from: Justin Dane Kiper to: Lillian Maureen Kiper

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

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION

LAW NO. 2022-02351-NC

NOTICE IS HEREBY GIVEN that the name change petition of Aaron Stephen Briscoe was filed in the above-named court and will be heard on Monday, July 11, 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: Friday, April 8, 2022 Name to be changed from: Aaron Stephen Briscoe to: Aaron Stephen Jackson Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION

LAW NO. 2022-03717-NC

NOTICE IS HEREBY GIVEN that the name change petition of Selina Grace Alice Faulkner was filed in the above-named court and will be heard on Monday, August 29, 2022 at 2:00 PM, in Courtroom 19 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania. Date of filing the Petition: Friday, May 27, 2022 Name to be changed from: Selina Grace Alice Faulkner to: Selina Grace Alice Faulkner Toedter Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION

LAW NO. 2022-04276-NC

NOTICE IS HEREBY GIVEN that the name change petition of Nicolina Skye Zanfrisco Broadway was filed in the above-named court and will be heard on Monday, September 26, 2022 at 2:00 PM, in Courtroom 17 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania. Date of filing the Petition: Friday, June 17, 2022 Name to be changed from: Nicolina Skye Zanfrisco Broadway to: Nicolina Skye Zanfrisco Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION LAW NO. 2022-04277-NC

NOTICE IS HEREBY GIVEN that the name change petition of Giovanna Storm Zanfrisco Broadway was filed in the above-named court and will be heard on Monday, September 26, 2022 at 2:00 PM, in Courtroom 17 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania. Date of filing the Petition: Friday, June 17, 2022 Name to be changed from: Giovanna Storm Zanfrisco Broadway to: Giovanna Storm Zanfrisco Any person interested may appear and show cause, if any they have, why the prayer of the said petitioner should not be granted.

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION LAW NO. 2021-09244-NC

NOTICE IS HEREBY GIVEN that the name change petition of Haley Renee Godfrey was filed in the above-named court and will be heard on Monday, July 18, 2022 at 2:00 PM, in Courtroom 5 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Friday, November 19, 2021

Name to be changed from: Haley Renee Godfrey to: Haley Renee Phares

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

Caroline Michelle Phares, Petitioner

Rochelle S. Rabin, Esq., Attorney for the Petitioner 101 Lindenwood Drive, Suite 225 Malvern, Pennsylvania 19355

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHES-TER COUNTY, PENNSYLVANIA CIVIL ACTION LAW NO. 2021-09243-NC

NOTICE IS HEREBY GIVEN that the name change petition of Caroline Michelle Phares on behalf of minor child Samuel John Godfrey was filed in the above-named court and will be heard on Monday, July 18, 2022 at 2:00 PM, in Courtroom 5 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Friday, November 19, 2021

Name to be changed from: Samuel John Godfrey to: Samuel John Phares

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

Rochelle S. Rabin, Esq., Attorney for the Petitioner 101 Lindenwood Drive, Suite 225

Malvern, Pennsylvania 19355

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHESTER COUNTY, PA NO. 2022-03548-NC

NOTICE IS HEREBY GIVEN that the Petition for a Change of Name has been filed in the above-named Court, praying for a decree to change the name of LAURENCE W. BUCKHOLZ to LAURENCE W. BUCHHOLZ. The Court has fixed 8/22/22 at 2:00 p.m., in Courtroom 5, Chester County Justice Center, 201 W. Market St., West Chester, PA, as the time and place for the hearing of said Petition, when and where all persons interested may appear and show cause, if any they have, why the prayer of the said Petition should not be granted. ROBERT E. LAVOIE, Atty. for Petitioner, CONNOR, WEBER & OBERLIES, 171 W. Lancaster Ave., Paoli, PA 19301-1775, 610.640.2803

CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHESTER COUNTY, PA NO. 2022-03550-NC

NOTICE IS HEREBY GIVEN that the Petition for a Change of Name has been filed in the above-named Court, praying for a decree to change the name of STEVEN C. BUCKHOLZ to STEVEN C. BUCH- HOLZ. The Court has fixed 8/22/22 at 2:00 p.m., in Courtroom 5, Chester County Justice Center, 201 W. Market St., West Chester, PA, as the time and place for the hearing of said Petition, when and where all persons interested may appear and show cause, if any they have, why the prayer of the said Petition should not be granted. ROBERT E. LAVOIE, Atty. for Petitioner, CONNOR, WEBER & OBERLIES, 171 W. Lancaster Ave., Paoli, PA 19301-1775, 610.640.2803

DISSOLUTION NOTICE

NOTICE IS HEREBY GIVEN that the Shareholders and Directors of John Razze Inc., formerly Chadds Ford Painting Inc. a Pennsylvania Corporation, with an address of 144 Fairville Rd Chadds Ford PA 19317, have approved a proposal that the corporation voluntarily dissolve, and that the Board of Directors is now engaged in winding up and settling the affairs of the corporation under the provisions of Section 1975 of the Pennsylvania Business Corporation Law of 1988, as amended.

John Razze 515 Street Rd. West Grove PA 19390

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

ANDERSEN, Marvin V., a/k/a Marven Verne Andersen, late of Charlestown Township. Kathryn S. Andersen, care of STACEY WILLITS McCO-NNELL, 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.

ASPLEN, Howard Joseph, late of West Chester. Donald Asplen, 16 Broadway Avenue, West Chester, PA 19382, Personal Representative.

CAPONI, Susanna T., late of Tredyffrin Township. Mary Ann Caponi, care of CARRIE A. S. KENNEDY, Esquire, 171 W. Lancaster Ave., Paoli, PA 19301, Executrix. CARRIE A. S. KENNEDY, Esquire, Connor, Weber & Oberlies, 171 W. Lancaster Ave., Paoli, PA 19301, atty.

CORRIGAN, Carol, late of East Coventry Township. Judith A. Brennan, care of DAVID G. GARNER, Esquire, 635 East High Street, Suite 2, Pottstown, PA 19464, Executrix. DAVID G. GARNER, Esquire, 635 East High Street, Suite 2, Pottstown, PA 19464, atty.

CULBERTSON, Richard Ann, late of Coatsville. Thomas Douglass Culbertson, 1208 Waterford Road, West Chester, PA 19380, Personal Representative. L. THEODORE HOPPE, JR., Esquire, 25 West Second Street, Media, PA 19063, atty.

DOUBET, Ernest R., late of East Goshen Township. Carl A. Doubet, care of KRISTEN R. MAT-THEWS, Esquire, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, Executor. KRISTEN R. MAT-THEWS, Esquire, Kristen Matthews Law, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, atty.

FELAHI, Geoffrey John, late of Easttown Township. Andrew-John Felahi, 1405 McCoy St., Unit 5, Dallas, TX 75204, Executor. KENNETH C. RUS-SELL, Esquire, Russell Law, 3500 Reading Way, Huntingdon Valley, PA 19006, atty.

GELSINGER, Jerry Wayne, late of London Grove Township. Anita M. D'Amico, 65 S. Third St., Oxford, PA 19363, Administrator C.T.A. ANITA M. D'AMICO, Esquire, D'Amico Law, P.C., 65 S. Third St., Oxford, PA 19363, atty.

GRAY, Harold, late of Oxford. Harold Timothy Gray, care of R. SAMUEL McMICHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, Administrator. R. SAMUEL McMICHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, atty.

HENSON, Anna S., late of West Chester Borough. John Henson, care of PATRICK C. O'DONNELL, Esquire, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, Executor. PATRICK C. O'DONNELL, Esquire, Gawthrop Greeenwood, PC, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, atty.

KNAUER, Nancy H., late of Westtown Township. Christopher J. Knauer, 1680 E. Boot Rd., West Chester, PA 19380 and James J. Lennon, 1545 Briarwood Ln., Pottstown, PA 19464, Executors. JOSEPH J. DOUGHERTY, Esquire, Cambridge Law, 544 Kennett Pike, Chadds Ford, PA 19317, atty.

LAL, Amrit, late of West Goshen Township. Atul Tony Lal, care of WAYNE C. BUCKWALTER, Esquire, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, Executor. WAYNE C. BUCKWAL- TER, Esquire, Lamb McErlane, PC, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, atty.

LASSOFF, Marlene, late of East Goshen Township. Cheryl G. Doran and Michelle S. Harbold, care of BARRY S. RABIN, Esquire, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, Personal Representative. BARRY S. RABIN, Esquire, The Law Firm of Barry S. Rabin, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, atty.

LEWIS, Thomas Darrell, late of Chester. Karen L. Keen, 587 Rosehill Drive, Narvon, PA 17555 & Terry Lewis, 612 Jolene Drive, West Chester, PA 19475, Administrator. MARTIN S. KARDON, Esquire, Kanter, Bernstein & kardon, P.C., 1617 John F. Kennedy Blvd., Ste 1080, Philadelphia, PA 19103, atty.

MacARTHUR, Cordelia C., a/k/a Cordelia MacArthur, late of Downingtown Borough. Ruth M. Mattioni, care of JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, Executor. JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, atty.

MENKINS, Mary B., late of Honey Brook Township. Sherry Townsend, care of ANDREW H. DOHAN, Esquire, 460 E. King Road, Malvern, PA 19355-3049, Executor. ANDREW H. DOHAN, Esquire, Lentz, Cantor & Massey, LTD., 460 E. King Road, Malvern, PA 19355-3049, atty.

RADCLIFFE, Noriene May, late of Downingtown Borough. Tracy Radcliffe, care of GARY E. THOMPSON, Esquire, 882 South Matlack Street, Suite 101 West Chester, PA 19382-4505, Administratrix. GARY E. THOMPSON, Esquire, Carosella & Associates, P.C., 882 South Matlack Street, Suite 101 West Chester, PA 19382-4505, atty.

ROBERTS, Thomas D., a/k/a Thomas Downing Roberts, late of West Brandywine Township. Barbara Hansel Roberts and Thomas Scott Roberts, care of STACEY WILLITS McCONNELL, Esquire, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, Executors. STACEY WILLITS McCON-NELL, Esquire, Lamb McErlane, PC, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, atty.

SAGANICH, William John, late of Elk Township. Christina A. Miller, 240 South Fifth Street, Oxford, PA 19363, Executor. THOMAS E. MARTIN, JR., Esquire, 201 S. Broad Street, Kennett Square, PA 19348, atty.

SEGNER, Floyd L., late of East Pikeland Township. Laura Vasko, care of CARRIE A. S. KENNE-DY, Esquire, 171 W. Lancaster Ave., Paoli, PA 19301, Executrix. CARRIE A. S. KENNEDY, Esquire, Connor, Weber & Oberlies, 171 W. Lancaster Ave., Paoli, PA 19301, atty.

TOMPKINS, Margaret Sowell, a/k/a Margaret B. Sowell, late of East Goshen Township. Megan Tompkins, care of JENNIFER H. WALKER, Esquire, 31 S. High Street, West Chester, PA 19382, Executrix. JENNIFER H. WALKER, Esquire, Peak Legal Group, Ltd., 31 S. High Street, West Chester, PA 19382, atty.

WARDELL, Thomas Joseph, late of West Grove. Sharon Wardell, care of R. SAMUEL McMICHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, Administrator. R. SAMUEL McMICHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, atty.

WILLIAMS, Wesley N., a/k/a Wesley Williams, Wesley Neil Williams, late of Warwick Township. Kenneth B. Williams & Audrey H. Buckley, care of DAVID L. ALLEBACH, JR., Esquire, Esquire, 1129 East High Street, P. O. Box 776, Pottstown, PA 19464-0776, Executors. DAVID L. ALLEBACH, JR., Esquire, Yergey.Daylor.Allebach.Scheffey.Picardi, 1129 East High Street, P. O. Box 776, Pottstown, PA 19464-0776, atty.

2nd Publication

ANDERSON, Kenneth, late of West Grove. Matthew Galabinske, care of J. PATRICK HOLAHAN, II, Esquire, 113 South Broad Street, Kennett Square, PA 19348, Executor. J. PATRICK HOLAHAN, II, Esquire, Law Offices of J. Patrick Holahan, II, 113 South Broad Street, Kennett Square, PA 19348, atty.

BUCKALEW, IV, John L., late of West Bradford Township. John L. Buckalew, III, 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.

BURNS, Joseph F., late of Township of West Goshen. Karen M. Kellaher, 1 Saddle Ridge Road, Andover, NJ 07821, Executrix. KAY HENNESSY SEV-EN, Esquire, Hennessy Law, P.C., 101 Lindenwood Drive, Suite 225, Malvern, PA 19355, atty.

COOPER, Sandra Lee, late of Birmingham Township. Daniel Cooper, 1320 Birmingham Rd., Birmingham, PA 19382, Executor. CYNTHIA L. DENGLER, Esquire, Murphy & Dengler, 43 E. Marshall St., Norristown, PA 19401, atty.

DENISEWICZ, Mark P., late of West Goshen. Marcy Denisewicz, 1312 Mary Jane Lane, West Chester, PA 19380, Administratrix.

DiPIETRO, Margaret R., late of Thornbury

Township. Nancy L. Wagner, care of CHRISTO-PHER M. MURPHY, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015, Executrix. CHRISTO-PHER M. MURPHY, Esquire, Breslin Murphy & Roberts, 3305 Edgmont Avenue, Brookhaven, PA 19015, atty.

DOUGHERTY, Sean Michael, late of Caln Township. Susan Dougherty, care of KAREN M. STOCKMAL, Esquire, 1235 Westlakes Dr., Ste. 320, Berwyn, PA 19312, Administratrix. KAREN M. STOCKMAL, Esquire, KMS Law Offices, LLC, 1235 Westlakes Dr., Ste. 320, Berwyn, PA 19312, atty.

KU, Hui Chen Sun, a/k/a Huichen Ku, Juchen Sun Ku, late of Berwyn. George Ku, 3109 Jennifer Drive, East Norriton, PA 19401-1573, Executor.

LITTLE, Ruth C., a/k/a Sarah Ruth Little, late of Kennett Square Borough. Linda Neubauer, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348 P.O. Box 384, Kennett Square, PA 19348, Executrix. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, Address, atty.

MORAN, Carolyn L., a/k/a Carolyn Louise Moran, late of Oxford. Theodore Moran, care of R. SAMUEL McMICHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, Executor. R. SAMUEL McMI-CHAEL, Esquire, P.O. Box 296, Oxford, PA 19363, atty.

NEIMAN, Ann M., late of Phoenixville. Karen Nesspor, 397 Kulp Road, Pottstown, PA 19465 & Marilou Thomas, 1607 Alcott Circle, West Chester, PA 19380, Executors. SUZANNE BENDER, Esquire, 216 Bridge Street, Phoenixville, PA 19460, atty.

PEZZOTTI, Paul J., late of Tredyffrin Township. Robert A. Pezzotti, 76 Paddock Circle, Spring City, PA 19475, Executor.

POPLAWSKI, David J., late of West Chester. Lauren Mullens, care of MARK S. PINNIE, Esquire, 218 West Front Street, Media, PA 19063, Executor. MARK S. PINNIE, Esquire, Barnard, Mezzanotte, Pinnie and Seelaus, LLP, 218 West Front Street, Media, PA 19063, atty.

SCOTT, Joan F., late of Franklin Township. Debra L. Scott, 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.

SEARS, Cary Webb, late of East Goshen Township. Peter A. Sears, care of MARC H. JAFFE, Esquire, 795 E. Lancaster Ave., Ste. 260, Villanova, PA 19085, Executor. MARC H. JAFFE, Esquire, Fromhold Jaffe Adams & Jun, 795 E. Lancaster Ave., Ste. 260, Villanova, PA 19085, atty.

TROILO, Frank Joseph, late of East Bradford. Barbara Proto, 803 Happy Creek Ln., West Chester, PA 19380, Administratrix.

WALLS, Cecil Ann, late of Pennsbury Township. Amelia E. Hukoveh, 403 Forza Viola Way, Lakeway, TX 78738, Executrix. HEATHER L. TURNER, Esquire, Law Office Of Heather L. Turner, 137 N. Narberth Ave., Narberth, PA 19072, atty.

3rd Publication

BABOURI, Malvine, late of Chester Springs. Nadine Dinerman, 302 Prescott Drive, Chester Springs, PA 19425, Administratrix.

BATT, John Michael, late of Uwchlan Township. Barbara Ann Batt, care of CHRISTOPHER S. MAHONEY, Esquire, 2 N. State St., Newtown, PA 18940, Executrix. CHRISTOPHER S. MAHONEY, Esquire, Stuckert and Yates, 2 N. State St., Newtown, PA 18940, atty.

BRONNER, Robert F., late of East Goshen Township. Susan M. Bronner, 1752 Zephyr Glen Court, West Chester, PA 19380, Executrix. JANET M. COL-LITON, Esquire, Colliton Elder Law Associates, PC, 790 E. Market St., Ste. 250, West Chester, PA 19382, atty.

BURNS, Joseph F., late of Township of West Goshen. Karen M. Burns, 1 Saddle Ridge Road, Andover, J 07821, Executrix. KAY HENNESSY SEVEN, Esquire, Hennessy Law, P.C., 101 Lindenwood Drive, Suite 225, Malvern, PA 19355, atty.

CLARK, Jonathan Allan, a/k/a Jonathan Clark, late of Tredyffrin Township. Shari Senzon, care of THOMAS O. HISCOTT, Esquire, 1001 Conshohocken State Rd., #1-300, West Conshohocken, PA 19428, Executrix. THOMAS O. HISCOTT, Esquire, Heckscher, Teillon, Terrill & Sager, 1001 Conshohocken State Rd., #1-300, West Conshohocken, PA 19428, atty.

COLLIER, Charles Gordon, late of Phoenixville. John C. Collier & Kathleen C. Collier, 1551 Old Ridge Road, Pottstown, PA 19465, Administrators. JOYCE COLLIER, Esquire, Collier Law, P.C., 707 Preston Road, Erdenheim, PA 19038, atty.

CREIGHTON, Linda, a/k/a Linda Frezzo, late of Franklin Township. Nicoletta Kelley, care of WIL-LIAM J. GALLAGHER, Esquire, 209 E. State St., Kennett Square, PA 19348, Executrix. WILLIAM J. GALLAGHER, Esquire, MacElree Harvey, LTD., 209 E. State St., Kennett Square, PA 19348, atty.

DARK, III, Alfred William, a/k/a Alfred W. Dark, III, late of Phoenixville Borough. Alexandra A. Dark & Nicole L. Dark, care of PATRICK A. RUSSO, Esquire, 1001 Conshohocken State Rd., #1-300, West Conshohocken, PA 19428, Administratrices. PAT-RICK A. RUSSO, Esquire, Heckscher, Teillon, Terrill & Sager, 1001 Conshohocken State Rd., #1-300, West Conshohocken, PA 19428, atty.

DOUGHERTY, Elizabeth E., late of Exton. Diane Lutz, 1523 Horseshoe Trail, Chester Springs, PA 19425, Executor.

EVANS, John Franklin, late of Nottingham. Bobbi Sue Townsend and Daniel Evans, care of IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, Administrators. IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, atty.

FOSTER, Lois B., late of Kennett Township. Stephen Mark Foster, care of EDWARD M. FOLEY, Esquire, 213 E. State Street, Kennett Square, PA 19348, Executor. EDWARD M. FOLEY, Esquire, Brutscher Foley Milliner Land & Kelly, LLP, 213 E. State Street, Kennett Square, PA 19348, atty.

GINDER, Charles A., late of Caln Township. Carol A. Berube, care of MATTHEW R. KESSLER, Esquire, 8 Church Ln., Douglassville, PA 19518, Executrix. MATTHEW R. KESSLER, Esquire, Kessler Law Offices, L.L.C., 8 Church Ln., Douglassville, PA 19518, atty.

GIUFFRE, Marian Theresa, late of Lancaster. Karen Ditomo, 1507 Hulnick Road, Coatesville, PA 19320-6501, Executrix. FRANKLIN R. STROKOFF, Esquire, GSO Lawyers, 1650 Arch Street Suite 1904, Philadelphia, PA 19103, atty.

JENKINS, Jean S., late of New Garden Township. Barbara J. Jenkins, 296 Polo Rd., Toughkenamon, PA 19374, Executrix. ANITA M. D'AMICO, Esquire, D'Amico Law, P.C., 65 S. Third St., Oxford, PA 19363, atty.

LUDOVICO, Josephine, late of East Goshen Township. Valerie Ludovico, 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.

MALENKE, Ambrose R., late of East Vincent Township. William A. Malenke, care of DAVID G. GARNER, Esquire, 635 E. High Street, Suite 2, Pottstown, PA 19464, Executor. DAVID G. GARNER, Esquire, 635 E. High Street, Suite 2, Pottstown, PA 19464, atty.

MAMMARELLA, Joseph V., late of West Caln Township. Donna Mammarella, 614 Farmland Way, Coatesville, PA 19320, Executrix. ANITA M. D'AM-ICO, Esquire, D'Amico Law, P.C., 65 S. Third St., Oxford, PA 19363, atty.

MILLER, Craig J., late of West Brandywine Township. Rana L. Lunstra, care of BARRY S. RABIN, Esquire, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, Personal Representative. BARRY S. RABIN, Esquire, The Law Firm of Barry S. Rabin, 797 E. Lancaster Avenue, Suite 13, Downingtown, PA 19335, atty.

O'SHEA, Francis H., a/k/a Francis Hugh O'Shea, late of East Bradford Township. Francis J. O'Shea, 112 Lighthouse Drive, Freehold, NJ 07728-1301, Executor. JOHN JAY WILLS, Esquire, Law Office of John Jay Wills, 4124 Chichester Avenue, Upper Chichester, PA 19061, atty.

POPOVICH, Anna, late of Charlestown Township. Mary A. Siso, care of ANDREW C. LAIRD, Esquire, 360 West Main Street, Trappe, PA 19426, Executrix. ANDREW C. LAIRD, Esquire, King Laird, P.C., 360 West Main Street, Trappe, PA 19426, atty.

TANEY, Susanne L., late of Phoenixville Borough. James J. Taney, care of JAMES R. LYNCH, JR., Esquire, 617 Swede St., Norristown, PA 19401, Executor. JAMES R. LYNCH, JR., Esquire, 617 Swede St., Norristown, PA 19401, atty.

THOMAS, Margaret W., late of Penn Township. Beverly C Herkins & William M. Herkins, care of LINDA KLING, Esquire, 131 W. Main Street, New Holland, PA 17557, Executors. LINDA KLING, Esquire, Kling, Deibler & Glick, LLP, 131 W. Main Street, New Holland, PA 17557, atty.

THOMAS, SR., Alan W., a/k/a Alan W. Thomas, late of West Chester Borough. Evelyn Johnson, 431 E. Barnard Street, West Chester, PA 19382, Executrix. FRANK W. HAYES, Esquire, Hayes & Romero, 31 South High Street, West Chester, PA 19382, atty.

VINNACOMBE, Ann L., late of Westtown Township. Pamela J. King, 3760 Brookcroft Place, Garnet Valley, PA 19060, Executrix. FRANK W. HAYES, Esquire, Hayes & Romero, 31 South High Street, West Chester, PA 19382, atty.

WITLIN, Mary Jane, late of Honey Brook Township. Roberta J. Rotelle, care of NICHOLAS T. GARD, Esquire, 121 E. Main Street, New Holland, PA 17557, Executrix. NICHOLAS T. GARD, Esquire, Smoker Gard Associates LLP, 121 E. Main Street, New Holland, PA 17557, atty.

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

Hazley Builders, with its principal place of business at 1101 Telegraph Rd, West Chester, PA 19380-1614. The application has been (or will be) filed on: Wednesday, June 22, 2022. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Michael J. Hazley, Inc.

Champions Premier Barber Shop, with its principal place of business at 304 S High St., West Chester, PA 19382. The application has been (or will be) filed on: Friday, May 20, 2022. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: M & E Investment Partnership LLC.

1st Publication of 3

TRUST NOTICE

CHARLOTTE G. GILPIN DEED OF TRUST DTD AUGUST 6, 1990, AS RESTATED ON JUNE 2, 2006, AND AS FURTHER RESTATED ON FEB-RUARY 29, 2012, AND AS FURTHER RESTATED ON JUNE 28, 2018.

CHARLOTTE G. GILPIN, Deceased

Late of Kennett Township, Chester County, PA. This Trust is in existence and all persons having claims or demands against said Trust or decedent are requested to make known the same and all persons indebted to the decedent to make payment without delay to ROBERT B. GILPIN, TRUSTEE, c/o Louis N. Teti, Esquire, 17 W. Miner Street, P.O. Box 660, West Chester, PA 19381-0660, Or to his Attorney:

LOUIS N. TETI MacELREE HARVEY, LTD. 17 W. Miner Street, P.O. BOX 660 West Chester, PA 19381-0660

1st Publication of 3

TRUST NOTICE

AMENDED AND RESTATED CHARLES A. SAUERBREY REVOCABLE TRUST DATED 1/16/2013 WHICH WAS THEN AMENDED AGAIN ON 5/19/18 CHARLES A. SAUERBREY, Deceased Late of Tredyffrin Township, Chester County, PA. This Trust is in existence and all persons having claims or demands against said Trust or decedent are requested to make known the same and all persons indebted to the decedent to make payment without delay to PAMELA EMEL and MARK D. SAUER-BREY, TRUSTEES, c/o Daniella A. Horn, Esq., 2202 Delancey Place, Philadelphia, PA 19103, Or to their Attorney: DANIELLA A. HORN KLENK LAW, LLC 2202 Delancey Place Philadelphia, PA 19103

1st Publication of 3

TRUST NOTICE

Trust Estate of Jo Ann Wishniowski, deceased, late of East Goshen Township, Chester County, Pennsylvania. All persons having claims against the Trust Estate of Jo Ann Wishniowski are requested to make known the same, and all persons indebted to the decedent are required to make payment without delay to:

Eve Lyn Ann, Trustee, c/o Carosella & Associates, P.C. 882 South Matlack Street Suite 101 West Chester, PA 19382-4505

1st Publication of 1

NOTICE

Pursuant to Pa.R.J.A. No. 1901, the court of common pleas intends to terminate certain cases at the magisterial district court level without further notice because the docket shows no activity for at least two years. You may stop the court from terminating the case by filing a Statement of Intention to Proceed with: Clerk of Courts, 201 W Market Street, Suite 1400, West Chester PA, 19380 within thirty (30) No. 26

days of the date of this publication. IF YOU FAIL TO FILE THE REQUIRED STATEMENT OF INTENTION TO PROCEED THE CASE WILL BE TERMINATED.

The list of cases and parties as well as the form notice of intention to proceed may be obtained through the link https://www.chesco.org/4985/Inactive-Case-Search

1st Publication of 3

NOTICE

NOTICE IS HEREBY GIVEN that a Complaint to Quiet Title (Docket No. 2022-04189-RC) was filed on June 15, 2022 against Annie Arnot Dickey Miller, William D. Miller, Robert A. Dickey, and John M. Dickey pursuant to Pa.R.C.P. 1061 through 1067, seeking a determination of Paul A. Johnson and Mark A. Johnson's right, title, and interest in a strip of land located between Valley Avenue and real property with an address of 408 Penn Avenue, Oxford, Pennsylvania 19363 described more fully as the former bed of the Peach Bottom Railroad the area between the centerline of said railroad bed and the South right of way line of Valley Avenue, Oxford Borough, Chester County ("the Property"). If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court within twenty (20) days of this Notice. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you without further notice for the 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 OF-FICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH 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 SER-VICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

Lawyer Referral Service, Chester County Bar Association: 15 West Gay Street, West Chester, PA 19382 (610) 429-1500.

1st Publication of 2

NOTICE

IN THE COURT OF COMMON PLEAS OF LAN-CASTER COUNTY, PENNSYLVANIA CIVIL ACTION - LAW LANCASTER ELECTRIC, INC. Plaintiff vs.

MCGUCKIN & PYLE, INC. Defendant No. CI-21-01911

CIVIL ACTION

NOTICE TO: Defendant, MCGUCKIN & PYLE, INC. TAKE NOTICE THAT: Plaintiff, LANCAST-ER ELECTRIC, INC., has filed a Complaint in the aforesaid Court as of the above number, averring that Defendant respond to the charges against them. You are hereby ordered to file an Answer within twenty (20) days following the date of this publication. If you fail to do so, final judgment may be entered against you, as prayed for in the complaint. If you wish to defend, you must enter a written appearance and file your defenses or objections in writing with the court. You are warned that if you fail to do so, the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by the Plaintiff. You may lose money, property, or other rights important to you.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BE-LOW. THIS OFFICE CAN PROVIDE YOU WITH 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 SER-VICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE. Lancaster Bar Association

Lancaster Bar Association 28 East Orange Street Lancaster, PA 17602 (717) 393-0737

3rd Publication of 3

NOTICE

Coatesville Area School District vs. B. Keith Burns - No. 2020-06571-LN Court of Common Pleas -Chester County, PA - Notice is given that the above was named as Defendant in a civil action by Plaintiff to recover 2019 real estate taxes for property located at 1112 N. Bailey Rd., Caln Twp., PA, Tax Parcel #39-1-75. A Writ of Scire Facias for \$5,347.97 was filed. You are notified to plead to the Writ on or before 20 days from the date of this publication or a judgment may be entered. If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so, the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by Plaintiff. You may lose money, property or other rights important to you. YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE. GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP. Lawyer Referral & Info. Service, Chester County Bar Assn., 15 W. Gay St., West Chester, PA 19380, 610.429.1500. Portnoff Law Assoc., Ltd., P.O. Box 391, Norristown, PA 19404, 866.211.9466

3rd Publication of 3

NOTICE

West Bradford Township vs. Zachary Bare - No. 2017-07723-LN - Court of Common Pleas - Chester County, PA - Notice is given that the above was named as Defendant in a civil action by Plaintiff to recover 2016-2017 sewer, trash and hydrant fees, sewer and trash fees for Aug. 2017 to Dec. 2017, sewer, trash and hydrant fees for Jan. 2018 to July 2018, and sewer and trash fees for July 2018 to Dec. 2018 for property located at 1325 W. Strasburg Rd., West Bradford, PA, Tax Parcel #50-6P-12, An Amended Writ of Scire Facias for \$4,518.27 was filed. You are notified to plead to the Writ on or before 20 days from the date of this publication or a judgment may be entered. If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so, the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by Plaintiff. You may lose money, property or other rights important to you. YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER OR CANNOT AFFORD ONE. GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP. Lawyer Referral & Info. Service, Chester County Bar Assn., 15 W. Gay St.,

West Chester, PA 19380, 610.429.1500. Portnoff Law Assoc., Ltd., P.O. Box 391, Norristown, PA 19404, 866.211.9466 No. 26

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**, July 21st, 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, August 22nd, 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. <u>Payment must be paid in cash, cer-</u> tified 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

1st Publication of 3

SALE NO. 22-7-215 Writ of Execution No. 2017-01576 DEBT \$258,719.65

PROPERTY SITUATE IN NEW LONDON TOWNSHIP

TAX PARCEL # 71-03-0024.03G

IMPROVEMENTS thereon: a residential dwelling

PLAINTIFF: PENNYMAC LOAN SER-VICES, LLC

DEFENDANT: BARRY BOLT

SALE ADDRESS: 479 Kirks Mill Road, Lincoln University, PA 19352

PLAINTIFF ATTORNEY: KML LAW GROUP, P.C.215-627-1322

SALE NO. 22-7-217 Writ of Execution No. 2017-01838 DEBT \$1,343.52

ALL THAT CERTAIN tract of land upon which is built a dwelling house in the City of Coatesville, Chester County, Pennsylvania.

TAX PARCEL NO. 16-6-20

PLAINTIFF: City of Coatesville

VS

DEFENDANT: Ursella L. Young

SALE ADDRESS: 118 N. Fifth Avenue, Coatesville, PA 19320

PLAINTIFF ATTORNEY: **PORTNOFF** LAW ASSOCIATES, LTD. 484-690-9300

SALE NO. 22-7-221 Writ of Execution No. 2020-02310 DEBT \$85,145.40

PROPERTY SITUATE IN BOROUGH OF DOWNINGTOWN

TAX PARCEL # 11-5-72.26

IMPROVEMENTS thereon: a residential dwelling

PLAINTIFF: STATE FARM BANK, F.S.B. VS

DEFENDANT: SIDNEY E. REASON, JR. & HELENE T. REASON

SALE ADDRESS: 507 Mark Lane, Downingtown, PA 19335

PLAINTIFF ATTORNEY: KML LAW GROUP, P.C. 215-627-1322

VS

11

SALE NO. 22-7-222 Writ of Execution No. 2020-04440 DEBT \$355,282.85

ALL THAT CERTAIN lots situated in East Pikeland Township, Chester County and State of Pennsylvania, being lot nos. 85A and 85B laid out on the survey and plan of lots of Valley Dell, Kimberton, made by C., Raymond Weir, R.S. of Ambler, PA, on 11-30-1940 and revised on 04-22-1941 said plan being recorded in plan book 2 page 48 in the Office of the Recording of Deeds in and for Chester County, PA as follows:

BEGINNING at a point in the Northwesterly side of Forrest Avenue (33 feet wide) which is the point intersection with the center line of Hillcrest Avenue (40 feet wide) a corner of lot nos. 85B and 101A; thence along the northwesterly side of Forrest Avenue north 55 degrees 46 minutes East, 124.35 feet to a point, a corner of lot nos. 85A and 84B; thence extending along the westerly side of lot no. 84B south 49 degrees 29 minutes 30 seconds East, 167 feet to a point on the Northerly side of lot no 86; thence along the Northerly side of lot no. 86 south 55 degrees 46 minutes west, 124.35 feet to a point in the center line of Hillcrest Avenue, aforesaid; thence along the center line of Hillcrest Avenue North 49 degrees 29 minutes 30 seconds West, 167 feet to the first mentioned point and place of beginning.

BEING the same which Leonard J. Levi, Jr and Louise Anne Levi by Indenture dated June 24, 1993 and recorded on June 29, 1993 in and for the Recorder of Deeds of Chester County, Pennsylvania in Deed Book 3579, Page 1888 granted and conveyed unto Bruce R. Mattis.

BEING Tax Parcel: 26-2P-31

PLAINTIFF: WILMINGTON SAVINGS FUND SOCIETY, FSB

VS

DEFENDANT: BRUCE R. MATTIS

SALE ADDRESS: 153 Hillcrest Avenue, East Pikeland Township, Kimberton, PA 19442

PLAINTIFF ATTORNEY: MILLER, TURETSKY, RULE & McLENNAN 610-489-3300

SALE NO. 22-7-225 Writ of Execution No. 2019-11680 DEBT \$218,367.73

PROPERTY SITUATE IN TOWNSHIP OF SADSBURY

TAX PARCEL # 37-04-0040.08B

IMPROVEMENTS thereon: a residential dwelling

PLAINTIFF: THE BANK OF NEW YORK MELLON FKA THE BANK OF NEW YORK, AS TRUSTEE FOR THE CERTIF-ICATEHOLDERS OF THE CWABS INC., ASSET-BACKED CERTIFICATES, SE-RIES 2006-24

VS

DEFENDANT: GERALDINE A. HALL

SALE ADDRESS: 307 Fox Trail, Parkesburg, PA 19365-0000

PLAINTIFF ATTORNEY: KML LAW GROUP, P.C 215-627-1322

SALE NO. 22-7-226 Writ of Execution No. 2018-11538 DEBT \$1,459.75

ALL THAT CERTAIN TRACT OR LOT OR PIECE OF LAND WITH THE BUILDINGS AND IMPROVEMENTS THEREON ERECTED, SITUATE IN THE TOWNSHIP OF WEST BRANDYWINE, COUNTY OF CHESTER AND COM-MONWEALTH OF PENNSYLVANIA.

TAX PARCEL NO. 29-7-131.34C

PLAINTIFF: West Brandywine Township

No. 26

VS

DEFENDANT: Ronald E. Allison & Barbara J.Allison

SALE ADDRESS: 12 Landover Drive, West Brandywine, PA 19320

PLAINTIFF ATTORNEY: **PORTNOFF** LAW ASSOCIATES, LTD. 484-690-9300

SALE NO. 22-7-228 Writ of Execution No. 2019-11683 DEBT \$324,221.29

ALL THAT CERTAIN LOT OR PIECE OF GROUND, SITUATE IN THE TOWNSHIP OF EAST FALLOWFIELD, COUNTY OF CHESTER AND COM-MONWEALTH OF PENNSYLVANIA, DESCRIBED ACCORDING TO A PLAN OF PROVIDENCE HILL, MADE BY ED-WARD B. WALSH AND ASSOCIATES, INC., DATED DECEMBER 12, 2003, LAST REVISED DECEMBER 14, 2004, AND RECORDED AS PLAN NO. 17297, BOUNDED AND DESCRIBED AS FOL-LOWS, TO WIT:

BEGINNING AT A POINT OF CURVE ON THE NORTHWESTERLY SIDE OF NARRAGANSETT LANE (50 FEET WIDE), SAID POINT BEING A CORNER OF LOT NO. 216, AS SHOWN ON SAID PLAN; THENCE , FROM SAID POINT OF BEGINNING EXTENDING ALONG SAID LANE, ON A LINE CURVING TO THE RIGHT, HAVING A RADIUS OF 575.00 FEET, AN ARC DISTANCE OF 22.00 FEET TO POINT, A CORNER OF LOT NO. 214; THENCE, LEAVING SAID LANE EXTENDING ALONG LOT NO. 214, NORTH 39 DEGREES 03 MIN-UTES 53 SECONDS WEST, 114.19 FEET TO A POINT IN LINE OF OPEN SPACE AFORESAID, A CORNER OF LOT NO. 214; THENCE EXTENDING PARTIAL-LY ALONG SAID OPEN SPACE, NORTH 50 DEGREES 50 MINUTES 07 SEC-ONDS EAST, 22.00 FEET TO A POINT, A CORNER OF LOT NO. 216, NORTH 50 DEGREES 56 MINUTES 07 SECONDS EAST, 22.00 FEET TO A POINT, A COR-NER OF LOT NO. 216; THENCE, LEAV-ING SAID OPEN SPACE EXTENDING ALONG LOT NO. 216, SOUTH 39 DE-GREES 03 MINUTES 53 SECONDS EAST, 114.00 FEET TO THE FIRST MENTIONED POINT AND PLACE OF BEGINNING.

BEING THE SAME PREMISES CON-VEYED TO ANTHONY M. PENZAREL-LA AND MARIE ANDERSON FROM ANTHONY M. PENZARELLA BY DEED DATED APRIL 8, 2015, AND RECORD-ED ON JUNE 12, 2015, AS INSTRU-MENT NUMBER 11412601 IN BOOK 9123, PAGE 2319.

TITLE TO SAID PREMISES IS VESTED IN ANTHONY M. PENZARELLA AND MARIE ANDERSON BY DEED FROM ANTHONY M. PENZERELLA DATED APRIL 8, 2015 AND RECORDED JUNE 12, 2015 IN DEED BOOK 9123, PAGE 2319 INSTRUMENT NUMBER 11412601.

BEING PARCEL NUMBER 47-5-344

PLAINTIFF: Freedom Mortgage Corporation

VS

DEFENDANT: Anthony M. Penzarella & Marie Anderson

SALE ADDRESS: 47 Narragansett Lane, Coatesville, PA 19320

PLAINTIFF ATTORNEY: MCCABE, WEISBERG & CONWAY, LLC 215-790-1010

SALE NO. 22-7-229 Writ of Execution No. 2020-00966 DEBT \$104,022.55

ALL THAT CERTAIN UNIT LOCATED IN THE PROPERTY KNOWN, NAMED AND IDENTIFIED AS PENN CROSSING, LOCATED IN THE CITY OF COATES-VILLE, COUNTY OF CHESTER AND COMMONWEALTH OF PENNSYLVA-NIA. WHICH HAS HERETOFORE BEEN SUBMITTED TO THE PROVISIONS OF THE UNIFORM CONDOMINIUM ACT, 68 PA C S 3101, ET SEO, BY THE RECORDING IN THE OFFICE OF THE RECORDER OF DEEDS IN A FOR THE COUNTY OF CHESTER, PENNSYL-VANIA RECORDED ON 05/20/2002 IN RECORD BOOK 5284, PAGE 1778, AND ANY AMENDMENTS THERETO, AS THE SAME MAY CHANGE FROM TIME TO TIME, BEING AND DESIGNATED AS UNIT NO M-74, TOGETHER WITH A PROPORTIONATE UNDIVIDED INTER-EST IN THE COMMON ELEMENTS (AS **DEFINED IN SUCH DECLARATION**)

Title to said premises is vested in Michael Knox and Rebekah Knox by deed from ERIN M. SMITH, N/K/A ERIN MAU-REEN STEELE dated November 30, 2018 and recorded December 3, 2018 in Deed Book 9851, Page 2044 Instrument Number 11641971.

UPI NO 16-2-248 8

PLAINTIFF: Citizens Bank NA f/k/a RBS Citizens NA

VS

DEFENDANT: Michael Knox & Rebekah Knox

SALE ADDRESS: 915 Boundary Court, Coatesville, PA 19320

PLAINTIFF ATTORNEY: MCCABE, WEISBERG & CONWAY, LLC 215-790-1010

SALE NO. 22-7-230 Writ of Execution No. 2019-09862 DEBT \$136,717.07

ALL THAT CERTAIN lot or piece of ground with the buildings and improvements thereon erected, situate in the Township of East Nottingham, County of Chester and Commonwealth of Pennsylvania, bounded and described according to a Final Subdivision Plot Plan of property owned by Elmer Reese to be conveyed to Martin W. Sumner and Edith H. Sumner, made by George E. Regester, Jr., and Sons, Inc., Registered Land Surveyors, Kennett Square, PA, dated 4/16/1973 and recorded ad Chester County Plan # 49 page 18, as follows, to wit:

BEGINNING at a point on the title line in the bed of Public Road T-355 known as Barren Road at the Southwesterly corner of this about to be described lot at the Northeasterly corner of lands now or late of Walter Reinhardt, said point being measured South 14 degrees 29 minutes 14 seconds East 863.85 feet along said title line from a point on intersection with the title line in the bed of Public Road L.R. 15162 known as Media Road, as shown on said Plan; thence crossing the ultimate right of way line of said Barren Road, extending along said Reinhardt's land North 81 degrees 39 minutes 43 seconds West 463.60 feet to a point; thence extending still along the same South 54 degrees 31 minutes 43 seconds West, 322.17 feet to a point at the Southwesterly corner of this lot and the Southeasterly corner of land about to be conveyed unto Martin Bardley, et ux, as shown on said Plan; thence extending along the same North 09 degrees 29 minutes 54 seconds West 333.61 feet to a point at the Southwesterly corner of Lot #16, as shown on said Plan; thence extending along the same North 81 degrees 02 minutes 19 seconds East 350.00 feet to a point in line of Lot #13, as shown on said Plan; thence extending along the same and Lot # 14 the two following courses and distances: (1) South 09 degrees 29 minutes 54 seconds East 156.15 feet to a point; and (2) South 81 degrees 39 minutes 43 seconds East, recrossing said ultimate right of way line of said Barren Road, 395.24 feet to a point on the title line in the bed of the same; thence extending South 14 degrees 29 minutes 14 seconds East 54.25 feet to the first mentioned point and place of beginning.

No. 26

BEING Lot #15 as shown on said Plan.

BEING THE SAME PREMISES which Franklin L. Moyer and Monica E. Moyer, by Deed dated May 10, 1999 and recorded May 11, 1999 in the Office of the Recorder of Deeds in and for the County of Chester, Pennsylvania in Book 4561, Page 0886, as Instrument Number 38881, granted and conveyed unto Daniel Thomas Campbell and Mitzi Baron-Campbell, in fee.

AND THE SAID Mitzi Baron-Campbell departed this life on or about May 3, 2011 thereby vesting title unto Daniel Thomas Campbell by operation of law.

Tax Parcel No. 69-07-0098.120

PLAINTIFF: Selene Finance LP

VS

DEFENDANT: Daniel Thomas Campbell

SALE ADDRESS: 565 Barren Road, Oxford, PA 19363

PLAINTIFF ATTORNEY: LOGS LEGAL GROUP LLP 610-278-6800

SALE NO. 22-7-231 Writ of Execution No. 2018-01211 DEBT \$323,402.30

Improvements thereon consisting of a Residential Dwelling, sold to satisfy judgment. New London Township

UPI # 71-03-0035.370

PLAINTIFF: The Bank of New York Mellon, fka, The Bank of New York, as successor in interest to JPMorgan Chase Bank, N.A., as Trustee for Structured Asset Mortgage Investments II Trust 2006-AR1, Mortgage Pass-Through Certificates, Series, 2006-AR1

VS

DEFENDANT: Michael Depoulter a/k/a Michael E. Depoulter

SALE ADDRESS: 404 Bobs Lane, Lincoln

University, PA 19352

PLAINTIFF ATTORNEY: **STERN & EISENBERG, PC 215-572-8111**

SALE NO. 22-7-232 Writ of Execution No. 2015-07056 DEBT \$332,403.08

Property situate in the NEW GARDEN TOWNSHIP, CHESTER County, Pennsylvania, being

BLR # 60-2-93.8

IMPROVEMENTS thereon: a residential dwelling

PLAINTIFF: U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE, SUC-CESSOR IN INTEREST TO WACHOVIA BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR WELLS FARGO ASSET SECURITIES CORPORATION, MORT-GAGE PASS-THROUGH CERTIFI-CATES, SERIES 2005-AR2

VS

DEFENDANT: RICHARD WANNEMACHER, JR A/K/A RICH-ARD WANNEMACHER & NANI WANNEMACHER A/K/A NANI SHIN-WANNEMACHER

SALE ADDRESS: 800 Sunrise Drive, Kennett Square, PA 19348

PLAINTIFF ATTORNEY: BROCK & SCOTT, PLLC 844-856-6646

SALE NO. 22-7-233 Writ of Execution No. 2014-06016 DEBT \$2,885.70

ALL THAT CERTAIN parcel of land, with the hereditaments and appurtenances, thereon erected, designated as Lot #3 of the Development known as "Whiteland Hills" laid out by Lewis S. Hickman, Jr. and Situate in West Whiteland Township, Chester County, Pennsylvania.

TAX PARCEL NO. 41-6K-89

PLAINTIFF: West Whiteland Township VS

DEFENDANT: Deborah A. Smith, Trustee of the Deborah Doran Smith Family Residence Trust

SALE ADDRESS: 1334 Phoenixville Pike, West Whiteland Township, PA 19380

PLAINTIFF ATTORNEY: **PORTNOFF** LAW ASSOCIATES, LTD. 484-690-9300

SALE NO. 22-7-234 Writ of Execution No. 2021-08785 DEBT \$201,419.88

Property to be sold is situated in the borough/township of Parkesburg, County of Chester and State of Pennsylvania.

Tax Parcel Number: 370100190100

IMPROVEMENTS thereon: a residential dwelling

PLAINTIFF: U.S. Bank Trust National Association, as Trustee of Dwelling Series IV Trust

VS

DEFENDANT: Christine Moore a/k/a Christine M. Moore & John C. Moore

SALE ADDRESS: 309 Compass Road, Parkesburg, PA 19365

PLAINTIFF ATTORNEY: ADAM FREIDMAN, ESQ. 212-471-5100

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