

# Northumberland Legal Journal

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## NORTHUMBERLAND COUNTY BAR ASSOCIATION

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Editor in Chief  
Michael M. Apfelbaum, Esquire  
Chairman

**NOTICE—PRINTING DATE—FRIDAY**

*Advertisements must be received by NOON the preceding Wed.*

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January 1,19; February 16; April 3; May 25; June 15; July 3; September 7; October 12; November 3,11,26,27; December 25

CASES  
STATUTES

— : —  
ALWAYS UP TO DATE  
EXECUTORS' AND  
ADMINISTRATORS' NOTICE

Notice is hereby given that letters testamentary or administration have been granted in the following estates in the County of Northumberland and Commonwealth of Pennsylvania. All persons indebted to said estates are requested to make immediate payment and those having claims or demands will present them without delay to the respective executors or administrators or to their attorneys

— — — — —  
In Re: Estate of Murray K. Strauser, late of the City of Sunbury, Northumberland County, Pennsylvania, deceased. Debra L. Strauser, 301 South Fourth Street, Sunbury, Pennsylvania, 17801, Executrix or Preston L. Davis, Esq., DAVIS, DAVIS & KAAR, 37 Arch Street, P.O. Box 319, Milton, Pennsylvania, 17847, Attorney. 24-26

— — — — —  
In Re: Estate of Phyllis E. Biddle, late of the Township of Limestone, Montour County, Pennsylvania, deceased. Wanda Harrison, 1103 Wending Way, Lewisburg, Pennsylvania, 17837; Deborah Shipe, 8580 Paradise Road, Milton, Pennsylvania, 17847; Paulette Furman, 622 Shuttle Hill Road, Muncy, Pennsylvania, 17756; Sara Kowalski, 179 Ottawa Road, Turbotville, Pennsylvania, 17772, Executrices or Preston L. Davis, Esq., DAVIS, DAVIS & KAAR, 37 Arch Street, P.O. Box 319, Milton, Pennsylvania, 17847, Attorney. 24-26

In Re: Estate of Mary Ellen Rovenolt, late of the Borough of Milton, Northumberland County, Pennsylvania, deceased. Valerie E. Snyder, Executrix, c/o Michael Dennehy, Esq., MARKS, McLAUGHLIN & DENNEHY, P.O. Box 179, Danville, Pennsylvania, 17821, Attorney. 24-26

— — — — —  
In Re: Estate of Donna M. Boob, late of the Township of Point, Northumberland County, Pennsylvania, deceased. Christine M. Clark, 151 Lincoln Trail Road, Mammoth Cave, Kentucky, 42259; Tammy I. Young, 432 Spruce Hollow Road, Northumberland, Pennsylvania, 17857, Co-Executrices. Joel M. Wiest, Esq., WIEST, WIEST BENNER & RICE, LLC, 5 North Second Street, Sunbury, Pennsylvania, 17801, Attorney. 24-26

— — — — —  
In Re: Estate of Charles L. O'Conner, late of the Township of Lewis, Northumberland County, Pennsylvania, deceased. Diane L. Laidacker, Executrix, c/o James T. Baldwin, Esq., BALDWIN & BALDWIN, 42 South Front Street, Milton, Pennsylvania, 17847, Attorney. 25-27

— — — — —  
In Re: Estate of John P. DelVecchio, late of the Township of Ralpho, Northumberland County, Pennsylvania, deceased. Dorothy L. DelVecchio, 12 Deerfield Drive, Elysburg, Pennsylvania, 17824, Executrix or Robert L. Dluge, Jr., Esq., DIEHL, DLUGE, JONES &

MICHETTI, P.O. Box 304,  
Elysburg, Pennsylvania, 17824,  
Attorney. 25-27

— — — — —  
In Re: Estate of Robbin D. Mor-  
gan, late of the City of Shamokin,  
Northumberland County, Penn-  
sylvania, deceased. Dawn L. Mor-  
gan, 1118 North Franklin Street,  
Shamokin, Pennsylvania, 17872,  
Executrix or Robert L. Dluge, Jr.,  
Esq., DIEHL, DLUGE, JONES &  
MICHETTI, P.O. Box 304,  
Elysburg, Pennsylvania, 17824,  
Attorney. 25-27

— — — — —  
In Re: Estate of Deborah J.  
McCoy, late of the Township of  
Washington, Northumberland  
County, Pennsylvania, de-  
ceased. Daniel B. McCoy, 663  
Line Mountain Road, Dornsife,  
Pennsylvania, 17823, Executor  
or Antonio D. Michetti, Esq.,  
DIEHL, DLUGE, JONES &  
MICHETTI, 921 Market Street,  
Trevorton, Pennsylvania, 17889,  
Attorney. 25-27

— — — — —  
In Re: Estate of Elizabeth L. Lauer,  
late of the Township of Coal,  
Northumberland County, Pennsyl-  
vania, deceased. Lisa M. LaForme,  
850 West Shamokin Street,  
Trevorton, Pennsylvania, 17881,  
Executrix or Joseph C. Michetti,  
Jr., Esq., DIEHL, DLUGE, JONES  
& MICHETTI, 921 Market Street,  
Trevorton, Pennsylvania, 17889,  
Attorney. 25-27

— — — — —  
In Re: Estate of Dennis W.  
Duceman, late of Elysburg, Ralpho  
Township, Northumberland  
County, Pennsylvania, deceased

and the Dennis W. Duceman and  
Ann M. Duceman Living Trust.  
Fulton Bank, N.A., Co-Trustee, c/  
o Karen L. Hackman, Esq., RHP  
Law Group LLC, 1372 North  
Susquehanna Trail, Suite 130,  
Courtyard Offices, Selinsgrove,  
Pennsylvania, 17870, Attorney.  
25-27

— — — — —  
In Re: Estate of Estella E.  
Bahner, late of the Township of  
Rockefeller, Northumberland  
County, Pennsylvania, deceased.  
Paul E. Bahner, Jr., Executor, c/  
o Kenneth G. Potter, Esq., RHP  
Law Group, LLC, 1372 N.  
Susquehanna Trail, Suite 130,  
Selinsgrove, Pennsylvania,  
17870, Attorney. 25-27

— — — — —  
In Re: Estate of Joseph W. Bloom,  
late of the Township of Point,  
Northumberland County, Penn-  
sylvania, deceased. Joseph J.  
Bloom and Cheryl M. Robuck,  
Executors, c/o Kenneth G. Pot-  
ter, Esq., RHP Law Group, LLC,  
1372 N. Susquehanna Trail,  
Suite 130, Selinsgrove, Pennsyl-  
vania, 17870, Attorney. 25-27

— — — — —  
In Re: Estate of Dale F. Lenig, late  
of Montandon, Northumberland  
County, Pennsylvania, deceased.  
Kimberly D. Thomas and Kathy I.  
Lenig, Co-Executrices, c/o Rich-  
ard G. Scheib, Esq., 11 Reitz Blvd.,  
Suite 102, Lewisburg, Pennsylva-  
nia, 17873, Attorney. 25-27

— — — — —  
In Re: Estate of Linda J. Lechner,  
late of the Borough of Riverside,  
Northumberland County, Penn-  
sylvania, deceased. Melva Jean

Vastine, Executrix, c/o Michael Dennehy, Esq., MARKS, McLAUGHLIN & DENNEHY, P.O. Box 179, Danville, Pennsylvania, 17821, Attorney.

26-28

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In Re: Estate of Eugene Randolph Puza, a/k/a Eugene R. Puza, late of the Township of Ralpho, Northumberland County, Pennsylvania, deceased. Matthew M. Puza, Administrator, c/o Nicholas T. Gard, Esq., SMOKER GARD ASSOCIATES, LLP, 105 South Oak Street, Mount Carmel, Pennsylvania, 17851, Attorney.

26-28

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In Re: Estate of Lorraine Greager, late of the Township of Coal, Northumberland County, Pennsylvania, deceased. Donna Lazzara, 670 Murphys Estate Drive, The Villages, Florida, 32162, Executrix or H. Robert Mattis, Jr., Esq., MATTIS & MATTIS, 12 West Lincoln Street, Shamokin, Pennsylvania, 17801, Attorney.

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In Re: Estate of Michael R. Ondus, late of the Township of Coal, Northumberland County, Pennsylvania, deceased. Michelle Rodriguez, 174 Main Street, East Rutherford, New Jersey, 07073, Administratrix, or H. Robert Mattis, Jr., Esq., MATTIS & MATTIS, 12 West Lincoln Street, Shamokin, Pennsylvania, 17801, Attorney.

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In Re: Estate of George N. Brosius, late of Watsonstown, Northumberland County, Pennsylvania, deceased. Cynthia S. Brosius, P.O. Box 18, Freeburg, Pennsylvania, 17827 or Lorie Simcox, 320 S. Front Street, Selinsgrove, Pennsylvania, 17870, Executrices or Robert H. Slivinski, Esq., 111 N. High Street, Suite One, Selinsgrove, Pennsylvania, 17870, Attorney.

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In Re: Estate of John B. Apple, late of the Borough of Northumberland, Northumberland County, Pennsylvania, deceased. John D. Apple, Executor, c/o Richard M. Schwartz, Esq., PEPPER HAMILTON, LLP, 3000 Two Logan Square, Philadelphia, Pennsylvania 19103, Attorney.

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**SHIKELLAMY  
SCHOOL DISTRICT**

**Notice of Public Hearing,  
Notice of Intended  
Referendum on  
Occupation Tax  
Elimination and  
Earned Income and  
Net Profits Tax Rate  
Increase, and  
Notice of Intended  
New Tax Resolution**

Notice is given that the Board of Education of the Shikellamy School District (the School District”) intends to adopt a Referendum Resolution to place a referendum on the November 3, 2015 ballot. The referendum

will relate to elimination of the occupation tax and increase of the rate of the earned income tax collected by the School District. This notice is given pursuant to the Optional Occupation Tax Elimination Act of June 22, 2001, ("Act 24", as amended) (the "Act") and the Local Tax Enabling Act of December 31, 1965, P.L. 1257, as amended (the "Enabling Act").

The School District currently levies and collects an occupation tax on the assessed value of all occupations of persons residing in the School District. The current occupation tax rate is 4,280 mills (428%) on the assessed value of all occupations of persons residing in the School District at any time during the school year. The School District currently levies and collects from School District residents an earned income tax at the rate of .5%. The earned income tax applies to earned income received and net profits earned by residents of the School District. An additional .5% is collected by the municipality in which the taxpayer resides, meaning that district residents currently pay a total tax rate of 1%.

The Act permits the School District to eliminate the occupation tax and replace the occupation tax revenues by increasing the rate of the earned income tax collected by the School District. This action may be taken if the voters approve the action by referendum. The

School District estimates that replacing the occupation tax revenues will require increasing the rate of the earned income tax collected by the School District by .65%, from the current .5%, to the new School District tax rate of 1.15%. Adding the tax collected by the School District to the .5% collected by the municipality in which the taxpayer resides, the total earned income and net profits tax rate paid by district residents would increase from the current 1% to the new total tax rate of 1.65%.

Pursuant to the Act, the School District intends to adopt a Referendum Resolution directing a referendum on the November 3, 2015 ballot. The proposed Referendum Resolution to be considered by the board of school directors provides that the referendum question to be placed on the ballot shall be in substantially the following form, with such additions or changes as may be determined by the Board of Education or election officials prior to the election:

Do you favor eliminating the occupation tax by increasing the rate of the Shikellamy School District earned income tax from .5% to a new School District maximum tax rate of 1.15%, and a maximum new total tax rate together with municipalities of 1.65%?

The proposed Referendum Resolution will be acted upon at a meeting of the Board of Education of the School District to be held on July 16, 2015, at 7:00 p.m., at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. The Board of Education will also hold a public hearing regarding the proposed Referendum Resolution and elimination of the occupation tax and increasing the rate of the earned income tax. The public hearing will be held on July 16, 2015, at 6:00 p.m. at the Island Park Administration Center, 200 Island Boulevard, Sunbury, PA 17801. Interested persons are invited to attend the public hearing and make comment or ask questions concerning the elimination of the occupation tax and the increase in the rate of the earned income tax. A copy of the proposed Referendum Resolution to be acted upon by the board of school directors is available for public inspection by any resident at the school district administrative offices at 200 Island Boulevard, Sunbury, PA 17801 on any weekday between the hours of 8:00 a.m. and 4:00 p.m. The proposed Referendum Resolution may be amended before final adoption.

If a majority of the electors voting on the referendum question on November 3, 2015 vote "yes," the board of school directors thereafter in May or June 2016, will adopt a new

Earned Income Tax Resolution eliminating the occupation tax and increasing the earned income and net profits tax rate collected by the School District to 1.15% effective July 1, 2016.

The earned income and net profits tax is needed to produce revenue for general School District purposes. The estimated revenue to be derived by the School District from the earned income and net profits tax for the 2016-2017 fiscal year with the increased tax rate is \$2,817,986.

Concerning the proposed earned income and net profits tax, the nature of the tax will be substantially the same as the earned income and net profits tax currently levied; however, the rate of tax will be increased. The tax is levied on earned income received and net profits earned by residents of the School District. "Earned income" is defined as: "Salaries, wages, commissions, bonuses, incentive payments, fees, tips and other compensation received by a person or his personal representative for services rendered, whether directly or through an agent, and whether in cash or in property," but not including certain receipts as specified in the Enabling Act. "Net profits" is defined as: "The net income from the operation of a business, profession, or other activity, except corporations, after provision for all costs and expenses incurred in the conduct thereof, determined either on a

cash or accrual basis in accordance with the accounting system used in such business, profession, or other activity, but without deduction of taxes based on income.” The tax is collected for the School District by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Every resident of the School District is required to file a tax return on or before April 15 of each year reporting net profits earned and earned income received during the prior year and on such date to pay the tax or balance thereof due. Certain employers are required to deduct the tax from earned income of employees subject to the tax and to file reports and remit taxes collected to the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group. Under certain circumstances, taxpayers may be required to file quarterly estimated tax returns during each calendar year. The tax and requirements for taxpayers and employers are set forth in the Enabling Act, Regulations adopted by the Northumberland County Tax Collection Committee appointee, currently, Keystone Collections Group, and the proposed new Earned Income Tax Resolution. As set forth above, the proposed new Earned Income Tax Resolution will provide a new School District tax rate of 1.15%. Adding the tax collected by the School

District to the .5% collected by the municipality in which the taxpayer resides, the total earned income and net profits tax rate paid by district residents will be 1.65%. A copy of the Enabling Act and the Regulations may be obtained from the Keystone Collections Group, 546 Wendel Road, Irwin, PA 15642. The full text of the proposed new Earned Income Tax Resolution implementing the increased tax rate is available for public inspection by any resident at the School District administrative offices at 200 Island Boulevard, Sunbury, PA 17801 on any weekday between the hours of 8:00 a.m. and 4:00 p.m. The proposed new Earned Income Tax Resolution may be amended before final adoption.

Lori Garman  
Secretary

26-28

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**SHERIFF’S SALE  
Of REAL ESTATE**

By Virtue of Writs of Execution issued out of the Court of Common Pleas of Northumberland County, Civil Division, upon Judgments in Mortgage Foreclosure, to me directed, will be exposed at public sale, on **July 16, 2015** at 1:00 P.M., in the Sheriff’s Office of ROBERT J. WOLFE, at the Court House, 201 Market Street, in the City of Sunbury, County of Northumberland, Commonwealth of Pennsylvania, the following described real estate to wit:

Property of Leonard F. Adams III and Stacey L. Adams, known as 9.11 Acres Snydertown Road, Upper Augusta Township, PA, 17801, Improvements Thereon: 9.11 acres, Tax Parcel 057-00-041-030-D, upon a Judgment in Mortgage Foreclosure at CV 14-1430, FNB Bank, N.A. vs. Leonard F. Adams III and Stacey L. Adams, in the amount of \$19,492.29 plus interest, costs, & fees. Barley Snyder

Property of Joseph W. Egan and Faith E. Egan and United States of America, known as 351 Hanover Street, Northumberland, PA, 17857, Improvements Thereon: a residential dwelling, Tax Parcel 037-01-002-384, upon a Judgment in Mortgage Foreclosure at CV 09-2602, LSF8 Master Participation Trust vs. Joseph W. Egan and Faith E. Egan and United States of America, in the amount of \$121,454.52 plus interest, costs, & fees. Udren Law Offices, P.C.

Property of Edwin R. Gerhard, known as 1310 Industrial Park Road, Milton, PA, 17847-8553, Improvements Thereon: a residential dwelling, Tax Parcel 062-00-021-077-A, upon a Judgment in Mortgage Foreclosure at CV 15-0006, Ocwen Loan Servicing, LLC vs. Edwin R. Gerhard, in the amount of \$74,464.66 plus interest, costs, & fees. Phelan Hallinan, LLP

Property of Todd M. Hoy and Holly S. Hoy, known as 92 Main Street, Turbotville, PA, 17772,

Improvements Thereon: a residential dwelling, Tax Parcel 055-00-001-174, upon a Judgment in Mortgage Foreclosure at CV 14-1100, Deutsche Bank National Trust Company, as Trustee for Ameriquest Mortgage Securities Inc., Asset-Backed Pass-Through Certificates, Series 2004-R9, by its servicer Ocwen Loan Servicing, LLC vs. Todd M. Hoy and Holly S. Hoy, in the amount of \$88,625.90 plus interest, costs, & fees. Stern & Eisenberg, PC

Property of Anh N. Luu and Linda K. Luu, known as 317 Chestnut Street, Sunbury, PA, 17801, Improvements Thereon: a residential dwelling, Tax Parcel 049-01-004-003, upon a Judgment in Mortgage Foreclosure at CV 15-0014, Deutsche Bank Trust Company Americas, as Trustee for Residential Accredited Loans, Inc., Mortgage Asset-Backed Pass-Through Certificates, Series 2006-QS18 vs. Anh N. Luu and Linda K. Luu, in the amount of \$53,107.00 plus interest, costs, & fees. Phelan Hallinan, LLP

Property of John J. Madara, Jr. and Dawn M. Madara, known as 238 West Willow Street, Shamokin, PA, 17872, Improvements Thereon: a residential dwelling, Tax Parcel 012-02-004-027, upon a Judgment in Mortgage Foreclosure at CV 14-1692, Clark Partners, LLC vs. John J. Madara, Jr. and Dawn M. Madara, in the amount of \$20,869.33 plus interest, costs, & fees. Caldwell & Kearns, P.C.



Property of Sean T. Monaghan and Jill D. Monaghan, known as 526 Oberdorf Street, Sunbury, PA, 17801, Improvements Thereon: a residential dwelling, Tax Parcel 052-05-007-058, upon a Judgment in Mortgage Foreclosure at CV 14-2291, The Bank of New York Mellon f/k/a The Bank of New York, as Trustee for the Certificateholders of the CWABS, Inc., Asset-Backed Certificates, Series 2006-12 vs. Sean T. Monaghan and Jill D. Monaghan, in the amount of \$123,959.96 plus interest, costs, & fees. Shapiro & DeNardo, LLC

SO ANSWERS,  
ROBERT J. WOLFE, SHERIFF  
OF NORTHUMBERLAND  
COUNTY 25-27

— — — — —

Property of Jeffrey A. Weikel and Wendy S. Curran, known as 20 Main Street, Ranshaw, PA, 17866-4109, Improvements Thereon: a residential dwelling, Tax Parcel 00A-07-068-163, upon a Judgment in Mortgage Foreclosure at CV 14-1494, Citifinancial Services, Inc. vs. Jeffrey A. Weikel and Wendy S. Curran, in the amount of \$47,650.96 plus interest, costs, & fees. Phelan Hallinan, LLP

All parties in interest and claimants are hereby notified that schedules of distribution will be filed by the sheriff, in his office, not later than thirty (30) days after sale and distribution will be made in accordance with the schedules unless exceptions are filed thereto within ten (10) days after the filing of the schedules.