



Chester County Law Reporter

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Chester County Law Reporter

(USPS 102-900)

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In re: Appeal of Capstone Legacy Foundation

Tax assessment appeal – Exemption from taxation – Purely public charity – HUP test – Charitable purpose – Private profit motive – Community service – Charity to persons – Government services

1. An entity seeking tax exemption for its real property must satisfy two legal criteria, the first one being a constitutional question, i.e., a demonstration that the entity is an institution of purely public charity and the second one being a statutory question under the Institutions of Purely Public Charity Act.
2. The Pennsylvania Constitution does not define an institution of purely public charity, but the Pennsylvania Supreme Court has filled this lacuna with what is generally known as the HUP test. Under the HUP test, a purely public charity is an institution that: (a) advances a charitable purpose; (b) donates or renders gratuitously a substantial portion of its services; (c) benefits a substantial and indefinite class of persons who are legitimate subjects of charity; (d) relieves the government of some of its burden; and (e) operates entirely free from private profit motive.
3. Once an entity qualifies as a purely public charity under the Constitution, it must then qualify for tax exempt status under the Purely Public Charity Act.
4. If an entity demonstrates that it is a purely public charity, it must then establish it meets the five requirements in Section 5 of Act 55, 10 P.S. § 375(a)–(f). These requirements track the HUP test with additional specifications, and must be applied separately.
5. A charitable purpose under the Act is satisfied if the institution is organized and operated primarily to fulfill any one or combination of the following purposes: (1) relief of poverty; (2) advancement and provision of education, including postsecondary education; (3) advancement of religion; (4) prevention and treatment of disease or injury, including mental retardation and mental disorders; (5) government or municipal purposes; (6) accomplishment of a purpose which is recognized as important and beneficial to the public and which advances social, moral or physical objectives.
6. Under the Purely Public Charity Act, the institution must operate entirely free from private profit motive.
7. Notwithstanding whether the institution's revenues exceed its expenses, this criterion is satisfied if the institution meets all of the following: (a) neither the institution's net earnings nor donations which it receives inures to the benefit of private shareholders or other individuals, as the private inurement standard is interpreted under section 501(c)(3) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 501(c)(3)); (b) the institution applies or reserves all revenue, including contributions, in excess of expenses in furtherance of its charitable purpose or to funding of other institutions which meet the provisions of this subsection and subsection (b); (c) compensation, includ-

ing benefits, of any director, officer or employee is not based primarily upon the financial performance of the institution; (d) the governing body of the institution of purely public charity has adopted as part of its articles of incorporation or, if unincorporated, other governing legal documents a provision that expressly prohibits the use of any surplus funds for private inurement to any person in the event of a sale or dissolution of the institution of purely public charity.

8. Under the Purely Public Charity Act, the institution must donate or render gratuitously a substantial portion of its services.
9. This criterion is satisfied if the institution benefits the community by actually providing any one of the following: (i) goods or services to all who seek them without regard to their ability to pay for what they receive if all of the following apply: (A) the institution has a written policy to this effect; (B) the institution has published this policy in a reasonable manner; (C) the institution provides uncompensated goods or services at least equal to 75% of the institution's net operating income but not less than 3% of the institution's total operating expenses; (ii) goods or services for fees that are based upon the recipient's ability to pay for them if all of the following apply: (A) the institution can demonstrate that it has implemented a written policy and a written schedule of fees based on individual or family income. An institution will meet the requirement of this clause if the institution consistently applies a formula to all individuals requesting consideration of reduced fees which is in part based on individual or family income; (B) at least 20% of the individuals receiving goods or services from the institution pay no fee or a fee which is lower than the cost of the goods or services provided by the institution; (C) at least 10% of the individuals receiving goods or services from the institution receive a reduction in fees of at least 10% of the cost of the goods or services provided to them (D) no individuals receiving goods or services from the institution pay a fee which is equal to or greater than the cost of the goods or services provided to them, or the goods or services provided to the individuals described in clause (B) are comparable in quality and quantity to the goods or services provided to those individuals who pay a fee which is equal to or greater than the cost of the goods or services provided to them; (iii) Wholly gratuitous goods or services to at least 5% of those receiving similar goods or services from the institution; (iv) financial assistance or uncompensated goods or services to at least 20% of those receiving similar goods or services from the institution if at least 10% of the individuals receiving goods or services from the institution either paid no fees or fees which were 90% or less of the cost of the goods or services provided to them, after consideration of any financial assistance provided to them by the institution; (v) uncompensated goods or services which in the aggregate are equal to at least 5% of the institution's costs of providing goods or services; (vi) goods or services at no fee or reduced fees to government agencies or goods or

- services to individuals eligible for government programs; (vii) Fundraising on behalf of or grants to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency and actual contribution of a substantial portion of the funds raised or contributions received to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency.
10. In order to qualify as a Purely Public Charity under the Act, the institution must benefit a substantial and indefinite class of persons who are legitimate subjects of charity.
 11. An institution shall be considered to benefit a substantial and indefinite class of persons who are legitimate subjects of charity if the institution is primarily engaged in fundraising on behalf of or making grants to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency and there is actual contribution of a substantial portion of the funds raised or contributions received to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency.
 12. An institution which operates exclusively on a voluntary basis to provide emergency health and safety services to the community or an institution which provides funds and support exclusively to volunteer institutions which provide emergency health and safety services to the community shall be considered to benefit a substantial and indefinite class of persons who are legitimate subjects of charity.
 13. In order to qualify as a Purely Public Charity under the Act, the institution must relieve the government of some of its burden.
 14. This criterion is satisfied if the institution meets any one of the following: (1) provides a service to the public that the government would otherwise be obliged to fund or to provide directly or indirectly or to assure that a similar institution exists to provide the service; (2) provides services in furtherance of its charitable purpose which are either the responsibility of the government by law or which historically have been assumed or offered or funded by the government; (3) receives on a regular basis payments for services rendered under a government program if the payments are less than the full costs incurred by the institution, as determined by generally accepted accounting principles; (4) provides a service to the public which directly or indirectly reduces dependence on government programs or relieves or lessens the burden borne by government for the advancement of social, moral, educational or physical objectives; (5) advances or promotes religion and is owned and operated by a corporation or other entity as a religious ministry and otherwise satisfies the criteria set forth in section 5.7; (6) has a voluntary agreement under section 7.
 15. Appellant applied for a partial exemption of real property it owns from real

estate taxation. Following a non-jury trial, the Court *Held*, that the appeal was denied and affirmed the decision of the Board of Assessment Appeals

P.McK.

C.C.P. Chester County, Civil Action – Tax Assessment Appeal, No. 2018-11609-AB; In re: Appeal of Capstone Legacy Foundation from the decision of the Chester County Board of Assessment Appeals for property owned by Capstone Legacy Foundation located at 900 West Valley Road, Tredyffrin Township, Chester County, Tax Parcel No. 43-05-3613.0000

Karin M. Sweigart for Appellant
Stacey L. Fuller for Tredyffrin Township
Randall C. Schauer for Tredyffrin Easttown School District
Anthony M. Brichta for Chester County Board of Assessment Appeals
Shenkin, J., February 20, 2020:-

IN RE: APPEAL OF CAPSTONE : IN THE COURT OF COMMON PLEAS
 LEGACY FOUNDATION FROM :
 THE DECISION OF THE CHESTER :
 COUNTY BOARD OF ASSESSMENT : CHESTER COUNTY, PENNSYLVANIA
 APPEALS FOR PROPERTY OWNED BY :
 CAPSTONE LEGACY FOUNDATION :
 LOCATED AT 900 WEST VALLEY : NO. 18-11609
 ROAD, TREDYFFRIN TOWNSHIP :
 CHESTER COUNTY, PENNSYLVANIA : CIVIL ACTION
 TAX PARCEL NO. 43-05-3613.0000 : TAX ASSESSMENT APPEAL

Karin M. Sweigart, Esquire, Attorney for Appellant
 Stacey L. Fuller, Esquire, Attorney for Tredyffrin Township
 Randall C. Schauer, Esquire, Attorney for Tredyffrin Easttown School District
 Anthony M. Brichta, Esquire, Attorney for Chester County Board of Assessment Appeals

DECISION

AND NOW, this 20th day of February, 2020, following trial of the above captioned matter by the undersigned, sitting without a jury, it is hereby ORDERED¹ that the appeal is DENIED and the decision of the Board of Assessment Appeals dated October 18, 2018, is AFFIRMED.

BY THE COURT:

/s/ Robert J. Shenkin, Sr. J.

¹ Capstone Legacy Foundation is the owner of tax parcel number 43-05-3613.0000 located at 900 West Valley Road in Tredyffrin Township, Chester County Pennsylvania. Capstone applied for a partial exemption of this property from real estate taxation. An entity seeking tax exemption for its real property must satisfy two legal criteria, the first one being a constitutional question, i.e., a demonstration that the entity is an institution of purely public charity and the second one being a statutory question under the Institutions of Purely Public Charity Act (Act 55). See, e.g. *ARC Human Services, Inc. v. Clearfield County Assessment Office & Tax Bureau*, 120 A.3d 465, (Pa. Commw. Ct. 2015). “The Pennsylvania Constitution does not define an ‘institution of purely public charity,’ but our Supreme Court has filled this lacuna with what is generally known as the HUP test. Under the HUP test, a purely public charity is an institution that: (a) Advances a charitable purpose; (b) Donates or renders gratuitously a substantial portion of its services; (c) Benefits a substantial and indefinite class of persons who are legitimate subjects of charity; (d) Relieves the government of some of its burden; and (e) Operates entirely free from private profit motive. [Hospital Utilization Project v. Commonwealth of Pennsylvania, 487 A.2d 1306] at 317 [(Pa. 1985)].” *The Ceramic Art & Culture Institute v. Berks County Board of Assessment Appeals & Reading School District, Appeal of: Berks County Board of Assessment Appeals The Ceramic Art & Culture Institute* No. 1294 C.D. 2018, ___ A.3d ___, 2020 WL 769426, at *4 (Pa. Commw. Ct. Feb. 18, 2020). “Once an entity qualifies as a ‘purely public charity’ under the Constitution, it must then qualify for tax exempt status under the Charity Act.” *CHF-Kutztown LLC v. Berks County v. Board of Assessment Appeals*, No. 1663 C.D. 2009, 2010 WL 9513246, at *2 (Pa. Commw. Ct. Apr.

13, 2010). If an entity demonstrates that it is a purely public charity, it must then establish it meets the five requirements in Section 5 of Act 55, 10 P.S. § 375(a)–(f). These requirements track the HUP test with additional specifications, and must be applied separately. Relevantly, Capstone had the burdening of proving that it met the following criteria:

Charitable purpose.--The institution must advance a charitable purpose. This criterion is satisfied if the institution is organized and operated primarily to fulfill any one or combination of the following purposes:

- (1) Relief of poverty.
- (2) Advancement and provision of education. This paragraph includes postsecondary education.
- (3) Advancement of religion.
- (4) Prevention and treatment of disease or injury, including mental retardation and mental disorders.
- (5) Government or municipal purposes.
- (6) Accomplishment of a purpose which is recognized as important and beneficial to the public and which advances social, moral or physical objectives.

Private profit motive.--The institution must operate entirely free from private profit motive. Notwithstanding whether the institution’s revenues exceed its expenses, this criterion is satisfied if the institution meets all of the following:

- (1) Neither the institution’s net earnings nor donations which it receives inures to the benefit of private shareholders or other individuals, as the private inurement standard is interpreted under section 501(c)(3) of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 501(c)(3)).
- (2) The institution applies or reserves all revenue, including contributions, in excess of expenses in furtherance of its charitable purpose or to funding of other institutions which meet the provisions of this subsection and subsection (b).
- (3) Compensation, including benefits, of any director, officer or employee is not based primarily upon the financial performance of the institution.
- (4) The governing body of the institution of purely public charity has adopted as part of its articles of incorporation or, if unincorporated, other governing legal documents a provision that expressly prohibits the use of any surplus funds for private inurement to any person in the event of a sale or dissolution of the institution of purely public charity.

Community service.--

- (1) The institution must donate or render gratuitously a substantial portion of its services. This criterion is satisfied if the institution benefits the community by actually providing any one of the following:
 - (i) Goods or services to all who seek them without regard to their ability to pay for what they receive if all of the following apply:
 - (A) The institution has a written policy to this effect.
 - (B) The institution has published this policy in a reasonable manner.

(C) The institution provides uncompensated goods or services at least equal to 75% of the institution's net operating income but not less than 3% of the institution's total operating expenses.

(ii) Goods or services for fees that are based upon the recipient's ability to pay for them if all of the following apply:

(A) The institution can demonstrate that it has implemented a written policy and a written schedule of fees based on individual or family income. An institution will meet the requirement of this clause if the institution consistently applies a formula to all individuals requesting consideration of reduced fees which is in part based on individual or family income.

(B) At least 20% of the individuals receiving goods or services from the institution pay no fee or a fee which is lower than the cost of the goods or services provided by the institution.

(C) At least 10% of the individuals receiving goods or services from the institution receive a reduction in fees of at least 10% of the cost of the goods or services provided to them.

(D) No individuals receiving goods or services from the institution pay a fee which is equal to or greater than the cost of the goods or services provided to them, or the goods or services provided to the individuals described in clause (B) are comparable in quality and quantity to the goods or services provided to those individuals who pay a fee which is equal to or greater than the cost of the goods or services provided to them.

(iii) Wholly gratuitous goods or services to at least 5% of those receiving similar goods or services from the institution.

(iv) Financial assistance or uncompensated goods or services to at least 20% of those receiving similar goods or services from the institution if at least 10% of the individuals receiving goods or services from the institution either paid no fees or fees which were 90% or less of the cost of the goods or services provided to them, after consideration of any financial assistance provided to them by the institution.

(v) Uncompensated goods or services which in the aggregate are equal to at least 5% of the institution's costs of providing goods or services.

(vi) Goods or services at no fee or reduced fees to government agencies or goods or services to individuals eligible for government programs . . .

(vii) Fundraising on behalf of or grants to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency and actual contribution of a substantial portion of the funds raised or contributions received to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency. . . .

Charity to persons.--

(1) The institution must benefit a substantial and indefinite class of persons who are legitimate subjects of charity. . . .

(3) An institution shall be considered to benefit a substantial and indefinite class of persons who are legitimate subjects of charity if the institution is primarily engaged in fundraising on behalf of or making grants to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency and there is actual contribution of a substantial portion of the funds raised or contributions received to an institution of purely public charity, an entity similarly recognized by another state or foreign jurisdiction, a qualifying religious organization or a government agency.

(4) An institution which operates exclusively on a voluntary basis to provide emergency health and safety services to the community or an institution which provides funds and support exclusively to volunteer institutions which provide emergency health and safety services to the community shall be considered to benefit a substantial and indefinite class of persons who are legitimate subjects of charity. . . .

Government service.--The institution must relieve the government of some of its burden. This criterion is satisfied if the institution meets any one of the following:

(1) Provides a service to the public that the government would otherwise be obliged to fund or to provide directly or indirectly or to assure that a similar institution exists to provide the service.

(2) Provides services in furtherance of its charitable purpose which are either the responsibility of the government by law or which historically have been assumed or offered or funded by the government.

(3) Receives on a regular basis payments for services rendered under a government program if the payments are less than the full costs incurred by the institution, as determined by generally accepted accounting principles.

(4) Provides a service to the public which directly or indirectly reduces dependence on government programs or relieves or lessens the burden borne by government for the advancement of social, moral, educational or physical objectives.

(5) Advances or promotes religion and is owned and operated by a corporation or other entity as a religious ministry and otherwise satisfies the criteria set forth in section 5.7

(6) Has a voluntary agreement under section 7.

Section 375 of the Institutions of Purely Public Charity Act, Act of November 26, 1997, P.L. 508, 10 P.S. §§ 371–385.

In our view, Capstone has failed to carry its burden as to a number of the criteria set forth above. Particularly, we do not see how Capstone relieves any government of any burden. In addition, based upon relevant case law, we find that Capstone has failed to demonstrate that it provides community service by donating or rendering gratuitously a substantial portion of its services or that it benefits a substantial and indefinite class of persons who are legitimate subjects of charity. Appellees argue that Capstone has failed to prove its compliance with other criteria as well but in view of our finding on what we consider to be the clearest points, we need not discuss other criteria which, arguably, Capstone fails to meet.

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NOTICES

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CORPORATION NOTICE

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation have been filed with the Department of the Commonwealth of Pennsylvania on 3/23/2020 under the Domestic Business Corporation Law, for Ward's Diesel And Auto Services, Inc., and the address of the registered office is 651 W. Avondale 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

ELLIS, Jean E., late of West Caln Township. Miriam E. Wealer, 160 Cedar Knoll Road, Coatesville, PA 19320, Executor. ALAN J. JARVIS, Esquire, 101 Birch Drive, Downingtown, PA 19335, atty.

MORRONI, Bettie L., a/k/a Bettie Louise Morroni, late of West Bradford Township. John J. Morroni, JR., care of STACEY WILLITS McCONNELL, Esquire, 24 East Market Street, P.O. Box 565, West Chester, PA 19381-0565, Executor. STACEY WILLITS McCONNELL, Esquire, Lamb McErlane, PC, 24 East Market Street, P.O. Box 565, West Chester, PA 19381-0565, atty.

ROBINSON, Zelma Marie, a/k/a Zelma Crossan Robinson, late of Kennett Township. Claude W. Robinson, care of JENNIFER E. SMITH, Esquire, 2751 Centerville Road, Suite 401, Wilmington, DE 19808,

Executor. JENNIFER E. SMITH, Esquire, McColom D'Emilio Smith Uebler LLC, 2751 Centerville Road, Suite 401, Wilmington, DE 19808, atty.

TAYLOR, Charles Richard, late of West Chester. Mark R Taylor, 13 Creekside Drive, West Grove, PA 19390, Executor.

WILLIAMS, David J., late of West Caln Township. Davida D. Washington, 139 Zaleski Road, Coatesville, PA 19320, Executor. ALAN J. JARVIS, Esquire, 101 Birch Drive, Downingtown, PA 19335, atty.

ZAJAC, John S., late of East Marlborough Township. Vicky L. Zajac, 302 Aster Circle, Kennett Square, PA 19348, Executrix. JENNIFER FELD, Esquire, Colliton Elder Law Associates, 790 East Market Street, Suite 250, West Chester, PA 19382, atty.

ZUBYK, Rosalie M., late of Charlestown Township. Stephanie Z. Moore, care of JOEL S. TODD, Esquire, 212 West Gay Street, West Chester, PA 19380, Executrix. JOEL S. TODD, Esquire, Tupitza & Associates, PC, 212 West Gay Street, West Chester, PA 19380, atty.

2nd Publication

ARMSTRONG, James Alphonsas, a/k/a Jim, late of Lincoln University. James M. Armstrong, 333 Clearfield Drive, Lincoln University, PA 19352 and Linda A. Lowrie, 205 Valley Green Drive, Coatesville, PA 19320, Executors.

CLEMENT-HOFF, Louise Darling, a/k/a Louise D Hoff, late of West Chester. Gina L Clement, 315 W Nields St, West Chester, PA 19382, Executrix.

LARKIN, Mary Theresa, a/k/a Mary Theresa Larkin Podlesny, late of Glenmoore. Elise L. Bradley, care of ELISE L. BRADLEY, Esquire, 253 E. Marthart Avenue, Havertown, PA 19083, Executrix. ELISE L. BRADLEY, Esquire, 253 E. Marthart Avenue, Havertown, PA 19083, atty.

MULFORD, Richard A., late of Tredyffrin Township. William R. Haller, care of ERIN E. McQUIGGAN, Esquire, 30 South 17th Street, Philadelphia, PA 19103, Executor. ERIN E. McQUIGGAN, Esquire, Duane Morris LLP, 30 South 17th Street, Philadelphia, PA 19103, atty.

RUMIANO, Ruth Ann, late of Devon. The Haverford Trust Company, care of STEPHEN G. YUSEM, Esquire, 920 Lenmark Drive, Blue Bell, PA 19422, Executor. STEPHEN G. YUSEM, Esquire, 920 Lenmark Drive, Blue Bell, PA 19422, atty.

WARD, Olga Katherine, late of East Brandywine Township. Wesley R. Hatch, 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.

WATSON, Hezekiah, late of Coatesville. Aneesh Salter, 1050 S. George Street, York, PA 17403, Administrator. ELIZABETH T. STEFANIDE, Esquire, 339 W. Baltimore Avenue, Media, PA 19063, atty.

3rd Publication

AUERWECK, Norma L., late of East Goshen Township. Steven C. Auerweck, care of W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. W. MARSHALL PEARSON, Esquire, Firm, Exton Commons, Exton, PA 19341-2450, atty.

BAILEY, Jack, late of New Garden Township. Jakki O. Bailey, care of CAROLINA R. HEINLE, Esquire, 724 Yorklyn Road, Suite 100, Hockessin, DE 19711, Personal Representative. CAROLINA R. HEINLE, Esquire, Crossland Heinle & Bryde, LLC, 724 Yorklyn Road, Suite 100, Hockessin, DE 19711, atty.

FEBO, Virginia S., late of Honey Brook Township. Stephen E. Warren, care of JEFFREY C. GOSS, Esquire, 480 New Holland Avenue, Suite 6205, Lancaster, PA 17602, Executor. JEFFREY C. GOSS, Esquire, Brubaker Connaughton Goss & Lucarelli LLC, 480 New Holland Avenue, Suite 6205, Lancaster, PA 17602, atty.

HERBERT, Helen M., late of West Chester. Linda A. Waller, 353 Boulevard Ave., Pitman, NJ 08071, Executor.

KALIA, Madhu, a/k/a Madhu P. Kalia, late of Tredyffrin Township. Stephen W. Workman and Michael J. Foy, 700 Elkins Avenue, C-3, Elkins Park, PA 19027, Executors. ALEXIA M. FISHMAN, Esquire, Cozen O'Connor, One Liberty Place, 1650 Market Street, Suite 2800, Philadelphia, PA 19103, atty.

KRANZLEY, Evan S., late of North Coventry Township. Michele K. Hillier, 219 Masters Drive, Pottstown, PA 19464, care of JAMES D. SCHEFFEY, Esquire, 1129 E. High St., PO Box 776, Pottstown, PA 19464-0776, Executrix. JAMES D. SCHEFFEY, Esquire, Yergy.Daylor.Allebach.Scheffey.Picardi, 1129 E. High St., PO Box 776, Pottstown, PA 19464-0776, atty.

MACGUINNESS, Susan L., late of West Whiteland Township. Stephen S. MacGuinness, care of LISA COMBER HALL, Esquire, 27 S. Darlington Street, West Chester, PA 19382, Executor. LISA COMBER HALL, Esquire, Hall Law Offices, A Professional Corporation, 27 S. Darlington Street, West Chester, PA 19382, atty.

MILLER, Evelyn M., late of East Whiteland Township. Carol J. Hershey, care of ROBERT S. SUPPLEE, Esquire, 329 S High Street, West Chester, PA 19382-3336, Administratrix. ROBERT S. SUPPLEE, Esquire, Robert S. Supplee, P.C., 329 S High Street, West Chester, PA 19382-3336, atty.

RILEY, III, Malcolm, late of Malvern. Eric Riley, care of JOEL S. LUBER, Esquire, 2929 Arch Street, 13th Floor, Philadelphia, PA 19104, Administrator. JOEL S. LUBER, Esquire, Reger Rizzo & Darnall, LLP, 2929 Arch Street, 13th Floor, Philadelphia, PA 19104, atty.

RYAN, Stella, late of West Vincent Township. Cheryl R. Rorke and Robert E. Ryan, Jr., care of BRUCE A. HERALD, Esquire, 120 John Robert Thomas Drive, Exton, PA 19341, Executors. BRUCE A. HERALD, Esquire, 120 John Robert Thomas Drive, Exton, PA 19341, 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

Omni Fast Track, with its principal place of business at 81 E. Lancaster Ave Suite 211, Malvern, PA 19355. The application has been (or will be) filed on: Tuesday, April 14, 2020. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Michael Lerner, Carry That Weight LLC, 81 E. Lancaster Ave Suite 211, Malvern, PA 19355.

Pat Calabrese & Son, LLC, with its principal place of business at 1016 Dogwood Lane, West Chester, PA 19382. The application has been (or will be) filed on: Monday, April 13, 2020. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Alex Giannetti, Giannetti Landscaping LLC, 1016 Dogwood Lane, West Chester, PA 19382.

Kathleen M Hyneman, Esquire, Solicitor
KHNETIC Legal LLC
298 N Cote Circle
Exton, PA 19341

CORPORATION NOTICE

LIMITED LIABILITY COMPANY

NOTICE IS HEREBY GIVEN that on Wednesday, February 19, 2020 a Certificate of Organization was filed in the Pennsylvania Department of State Coaching the Climb, LLC, in accordance with the provisions of the Limited Liability Act of 1994.

Hillary R. Sheridan, Esquire, Solicitor
Sheridan Lawyers
116 S. Broad Street - Suite A
Kennett Square, PA 19348

NONPROFIT CORPORATION NOTICE

NOTICE IS HEREBY GIVEN that Articles of Incorporation – Nonprofit have been filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, PA on or about February 24, 2020, for:

Partners Foundation
127 Krauser Road
Downingtown, PA 19335

The corporation has been incorporated under the provisions of the Pennsylvania Nonprofit Corporation Law of 1988, as amended.

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 Sabina Holistic Health, Inc.

Articles of Incorporation were filed on Saturday, March 28, 2020

The purpose or purposes for which it was organized are: To provide funding and reimbursement to certified medical marijuana patients. The corporation will also seek data collection and research regarding treatment plans and patient costs.

Ashley Melissa Brennan
33 Pinckney Drive
Coatesville, PA 19320
