

Chester County Law Reporter

(USPS 102-900)

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Chester County Law Reporter

(USPS 102-900)

Reporting the Decisions of the Divisions of the Court of the Fifteenth Judicial District of Pennsylvania, Composed of Chester County, Officially Designated by the Rule Thereof as the Legal Periodical for the Publication of Legal Notices

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In Re Appeal of Brandywine Hospital, LLC, et al

Tax assessment appeal - Hospitals - Tax-exempt status - Standing - Aggrieved

- 1. Taxes are not penalties. Rather, they are contributions made by all to promote the common welfare through the support of government activities.
- 2. The Pennsylvania Constitution allows for a legislatively approved exception to the general rule that all real estate in Pennsylvania is to be taxed uniformly upon the same class of subjects.
- 3. While the constitution exempts nothing, it does permit the legislature to exempt properties as long as the exemption falls within the lines laid down by the General Assembly.
- 4. Article VIII, Section 2(a)(v) of the Pennsylvania Constitution authorizes, but does not require, the General Assembly to exempt certain property of certain charitable organizations from real estate taxes.
- 5. An exemption from taxation is a recognition of the community largess and support for services the government otherwise would have to provide.
- 6. For an entity to qualify as a purely public charity it must possess the following characteristics: advancing a charitable purpose; donating or rendering gratuitously a substantial portion of its services; benefits a substantial and indefinite class of persons who are the legitimate subjects of charity; relives the government of some of its burden; and operates entirely free from private profit motive.
- 7. An entity seeking a statutory exemption for taxation must first establish that it is a purely public charity under Article VIII, Section 2 of the Pennsylvania Constitution before the question of whether that entity meets the qualifications of a statutory exemption can be reached.
- 8. The activities of related organizations or multiple corporations may not be considered when considering a single corporation's right to an exemption.
- 9. The General County Assessment Law limits who can file real estate tax appeals to those that are aggrieved. To be considered aggrieved, the filing party must have a direct and immediate interest in the assessment.
- 10. The Commonwealth Court defined standing in this area as any person who has a direct, immediate, pecuniary and substantial interest in the property.
- 11. The real property owner does not necessarily mean the actual titled owner but could include the concept of equitable owner.
- 12. The hospitals, in seeking a tax exemption, bear the burden of proving that they are entitled to exemption.
- 13. The three criteria under the Consolidated County Assessment Law which the hospitals must prove are that it is one of purely public charity, was founded by public or private charity and is maintained by public or private charity.
- 14. Federal tax exemptions do not enter into the consideration of whether a property is entitled to real estate tax exemption under Pennsylvania law.
- 15. Each tax exemption case is to be determined on its specific facts and

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circumstances.

- 16. An institution that is in its nature and purposes a purely public charity loses its character as such if it receives a revenue from the recipients of its bounty sufficient to keep it in operation. However, it must not go beyond self-support.
- 17. Real estate is taxable if any income or revenue is derived, other than from the recipients of the bounty of the institution or charity.
- 18. Three area hospitals sought tax exemptions for real property owned by each entity in Chester County. Following bench trials, the Court <u>Held</u> the hospitals' requests for tax exemption were denied.

P.McK.

C.C.P. Chester County, Civil Action – Tax Appeal, Nos. 17-11220, 17-11222, 17-11223, 17-11226, 17-11227, 18-11854, 18-11855, 18-11857, 18-11858 and 18-11859; In re: Appeal of Brandywine Hospital, LLC from the Decision of the Chester County Board of Assessment Appeals for Property located at 213 Receville Road, Clan Township, Chester County, Pennsylvania; In re: Appeal of Jennersville Hospital, LLC, from the Decision of the Chester County Board of Assessment Appeals for Property located at 1015 West Baltimore Pike, Penn Township, Chester County, Pennsylvania; and In re: Appeal of Phoenixville Hospital, LLC, from the Decision of the Chester County Board of Assessment Appeals for Property located at 140 Nutt Road, Borough of Phoenixville, Chester County, Pennsylvania.

Michael S. Gill for County of Chester Board of Assessment Appeals

Howard L. Kelin for Phoenixville Area School District

James C. Dalton for Avon Grove School District

Mark P. Thompson, Scot R. Withers and Bill Christman for Coatesville Area School District

Tamara F. Rose and Donald E. Wieand, Jr. for Jennersville Hospital, LLC, Phoenixville Hospital, LLC and Brandywine Hospital, LLC

Robert Samuel McMichael for Penn Township

Charles D. Garner, Jr. For Phoenixville Borough Sommer, J., October 14, 2021:-

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IN RE: APPEAL OF BRANDYWINE
HOSPITAL, LLC FROM THE
DECISION OF THE CHESTER
COUNTY BOARD OF ASSESSMENT
APPEALS FOR PROPERTY LOCATED
AT 213 REECEVILLE ROAD, CALN
TOWNSHIP, CHESTER COUNTY,
PENNSYLVANIA

IN THE COURT OF COMMON PLEAS

CHESTER COUNTY, PENNSYLVANIA

NOS. 17-11220, 17-11222, 17-11223, 18-11854, 18-11855 and 18-11857

CIVIL ACTION

IN RE: APPEAL OF JENNERSVILLE HOSPITAL, LLC FROM THE DECISION OF THE CHESTER COUNTY BOARD OF ASSESSMENT APPEALS FOR PROPERTY LOCATED AT 1015 WEST BALTIMORE PIKE, PENN TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA CHESTER COUNTY, PENNSYLVANIA

NOS. 17-11227 and 18-11859

CIVIL ACTION

IN RE: APPEAL OF PHOENIXVILLE HOSPITAL, LLC FROM THE DECISION OF THE CHESTER COUNTY BOARD OF ASSESSMENT APPEALS FOR PROPERTY LOCATED AT 140 NUTT ROAD, BOROUGH OF PHOENIXVILLE, CHESTER COUNTY, PENNSYLVANIA

IN THE COURT OF COMMON PLEAS

CHESTER COUNTY, PENNSYLVANIA

NOS. 17-11226 and 18-11858

CIVIL ACTION

DECISION AND ORDER

I. INTRODUCTION

In this case, the court is asked to decide whether the standards set forth by the Legislature and prior courts for determining the tax-exempt status of a hospital have been met by Appellants, Phoenixville Hospital LLC ("Phoenixville"), Brandywine Hospital LLC ("Brandywine") and Jennersville Hospital LLC ("Jennersville").

Over time, when presented with this question, courts have been directed to consider various guidelines such as those set forth in the Pennsylvania Constitution, Article VIII, Section 2(a)(v); the General County Assessment Law (1933), 72 P.S. §5020.204(3); the "test" found in *Hospital Utilization Project v. Commonwealth*, 487 A.2d 1306 (Pa. 1985); the Institutions of Purely Public Charity Act ("Act 55"), 10 P.S. §371 *et. seq.* (1997); and the General County Assessment Law, 53 P.S. §8801 *et. seq.*

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(2010). However, as detailed *infra*, these outdated, competing, and often contradictory sources no longer offer appropriate direction as each one fails to reflect the current state of medical care and the delivery of such care in the 21st century.

A. Historical Background - Taxes

Taxes are not penalties. Rather, they are contributions made by all to promote the common welfare through the support of government activities. Taxes generate the revenue necessary to provide civic services. One of the primary public services of government is the provision of a public education. Every person in Pennsylvania is entitled to a free public education from kindergarten through twelfth grade. Education costs money. Real estate taxes are the primary source of income for education. There can be no doubt that the reliance on this system to fund public education in Pennsylvania results in large disparities between school districts and their ability to deliver a free and equal education to all that is suitable for the new millennium. The cost and business of education is a "zero sum game." As more businesses are deemed tax-exempt, the burden on individual homeowners increases. What often goes unsaid, but remains a truism nonetheless, is that when any person or, in this case, a health care conglomeration, pays nothing someone else, or more accurately, everyone else must pay more. Thus, any review of an exemption application must be considered carefully.

The Pennsylvania Constitution allows for a legislatively approved exception to the general rule that all real estate in Pennsylvania is to be taxed uniformly upon the same class of subjects. See, *Alliance Home of Carlisle, Pa. v. Board of Assessment Appeals*, 591 Pa. 436, 919 A.2d 206 (2007). "Previous to the constitution and Act of 1874, the legislature, by special act, relieved from taxation just what property it saw fit, whether the property was charitable, religious, or even devoted solely to purposes of corporate or private gain." This "special act" process was abused. One objective of the then new constitution was to arrest this abuse of power by the legislature. *White v. Smith*, 189 Pa. 222, 42 A. 125, 125 (1899). While the constitution exempts nothing, it does permit the legislature to exempt properties as long as the exemption falls within the lines laid down by the General Assembly. See, *City of Philadelphia v. Barber*, 160 Pa. 123, 28 A. 644 (1894). Thus, Article VIII, Section 2(a)(v) of the Pennsylvania Constitution authorizes, but does not require, the General Assembly to exempt certain property of certain charitable organizations from real estate taxes.

Philosophically, there are many reasons why some businesses that are entirely devoted to public charity should be exempt from taxation. In the not too distant past, the government and, in particular, the counties took on the duty of providing care, including medical care, to the indigent. County poorhouses and county hospitals were commonplace and often funded through taxes. Equally as notable was the largess of one or more prominent citizens in various counties who would fund and endow local hospitals.¹ The courts recognized the importance of this service and the fact that an

¹ The most noteworthy local example was Pierre S. DuPont, then Chairman of the DuPont companies, who in 1918, saddened by the death of friend and employee Lewes A. Mason, donated more than one million dollars to build a hospital, then Chester County Hospital, now Penn Medicine in West Chester, Chester County.

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institution which by its charitable activities relieves the government of part of its burden is conferring a pecuniary benefit upon society. An exemption from taxation is a recognition of the community largess and support for services the government otherwise would have to provide. See, *Young Men's Christian Ass'n of Germantown v. City of Philadelphia*, 323 Pa. 401, 187 A. 204 (1936), *disproved of on other grounds, West Allegheny Hosp. v. Bd. of Prop. Assessment Appeals and Review*, 500 Pa. 236, 455 A.2d 1170 (1982).

In the period from 1874 and the adoption of the "new" constitution through to 1933 and the adoption of the General County Assessment Law and again until 1985 and the announcement of the HUP test, there has a dramatic shift away from community largess to massive health care systems and networks. This mandates a rethinking of the old approach. Unless and until the Legislature or appellate courts state with certainty, "All hospitals are tax exempt," a court must match a modern analysis to an ancient framework. With each passing year and change in the financing and delivery of medical services, the evidence presentation becomes more strained. Thus, a determination of exemption becomes solely a matter of interpretation of the testimony of accountants and "professional business witnesses."

B. Historical Background - Exemption

With the adoption of the Constitution of 1874, the Legislature enacted laws exempting "institutions of learning, benevolence or charity" from taxation. Hospitals were not directly mentioned. The most direct legislative language was crafted and placed in the General County Assessment Law, Act of May 22, 1933, P.L. 853, 72 P.S. §5020–1 *et seq.* As subsequently amended, this statute renders "exempt from all county, city, borough, town, township, road, poor and school tax" various institutions and property, including

(3) All hospitals, associations and institution of learning, benevolence, or charity, ... with the grounds thereto annexed and necessary for the occupancy of the same ... founded, endowed and maintained by public or private charity.

To qualify, however, the entire revenue derived by the same must "be applied to support and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose." *Id.* §5020–204(a)(3).

This appeared to create a straight-forward test for cases such as this: (1) is the hospital endowed or maintained by public or private charity; and (2) is the entire revenue derived by the same applied to support and to increase the efficiency and facilities thereof. However, the answers are not clear in the case of all hospitals. The uncertainty led to a new decisional framework known as the *HUP* test, a five-point test used by the Supreme Court to determine whether a hospital qualifies as an "institution of purely public charity."

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The adoption of the Consolidated County Assessment Law in 2010 took the various real estate tax assessment and exemption laws that were broken down by county classification and, as the name suggests, consolidated them in Title 53. Section 8812(a)(3) addresses hospitals. If founded, endowed and maintained by public or private charity may be exempt from taxation so long as:

- (i) The entire revenue derived by the entity is applied to support the entity and to increase the efficiency and facilities of the entity, the repair and necessary increase of grounds and buildings of the entity and for no other purpose. 53 P.S. §8812 (a) (3)(i)
- (b)(1) Except as otherwise provided ... all property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation

The "test" (referred to throughout as the "HUP test") provides that for an entity to qualify as a purely public charity it must possess the following characteristics: Advancing a charitable purpose; donating or rendering gratuitously a substantial portion of its services; benefits a substantial and indefinite class of persons who are the legitimate subjects of charity; relives the government of some of its burden; and, operates entirely free from private profit motive. See, Hospital Utilization Project, supra. While seemingly straightforward, its application has been often uneven. The Supreme Court adopted a flexible interpretation of its own decision holding that the question is a "mixed question of law and fact" upon which the trial court's decision would be binding absent an abuse of discretion. See, G.D.L. Plaza v. Council Rock School District, 526 A.2d 1173 (Pa. 1987). Further, the Supreme Court notes that "prior cases have limited value as precedent" because of the changing nature of the concept of charity and the many variable circumstances. See, G.D.L. Plaza, supra. citing Presbyterian Homes Tax Exemption Case, 428 Pa. 145, 236 A.2d 776 (1968).

A decade later, the General Assembly enacted the Institutions of Purely Public Charity Act, *supra*. The purpose of the Act was to legislatively amend the five-point HUP test. Act 55 begins with the following statement of findings and declaration of legislative intent:

§ 372. Legislative intent

- (a) Findings.—The General Assembly finds and declares as follows:
 - (1) It is in the best interest of this Commonwealth and its citizens that the recognition of tax-exempt status be accomplished in an orderly, uniform, and economical manner.
 - (2) For more than 100 years, it has been the policy of this Commonwealth to foster the organization and operation of institutions of purely public

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charity by exempting them from taxation.

- (3) Because institutions of purely public charity contribute to the common good or lessen the burden of government, the historic policy of exempting these institutions from taxation should be continued.
- (4) Lack of specific legislative standards defining the term "institutions of purely public charity" has led to increasing confusion and confronta tion among traditionally tax-exempt institutions and political subdivisions to the detriment of the public.
- (5) There is increasing concern that the eligibility standards for charitable tax exemptions are being applied inconsistently, which may violate the uniformity provision of the Constitution of Pennsylvania.
- (6) Recognizing the interest of the taxpayers in a fair and equitable system of property tax assessment and the attendant statutory requirements for the political subdivision responsible for maintaining real property assess ment rolls to administer the system of property assessment, this act shall not in any way limit the responsibilities, prerogatives or abilities of political subdivisions with respect to the determination of or challenges to the taxable status of a parcel of property based on the use of the parcel or part of the parcel of property.
- (7) Institutions of purely public charity benefit substantially from local government services. These institutions have significant value to the Commonwealth and its citizens, and the need exists for revenues to main tain local government services provided for the benefit of all citizens, including institutions of purely public charity. It is the intent of this act to encourage financially secure institutions of purely public charity to enter into voluntary agreements or maintain existing or continuing agree ments for the purpose of defraying some of the cost of various local government services. Payments made under such agreements shall be deemed to be in compliance with any fiduciary obligation pertaining to such institutions of purely public charity, its officers or directors.
- (b) Intent.—It is the intent of the General Assembly to eliminate inconsistent application of eligibility standards for charitable tax exemptions, reduce confusion and confrontation among traditionally tax-exempt institutions and political subdivisions and ensure that charitable and public funds are not unnecessarily diverted from the public good to litigate eligibility for tax-ex empt status by providing standards to be applied uniformly in all proceedings throughout this Commonwealth for determining eligibility for exemption from State and local taxation which are consistent with traditional legislative and

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judicial applications of the constitutional term "institutions of purely public charity."

This attempt at a codification of a judicial decision created as much confusion as it sought to resolve. For example, Section 5 of Act 55 sets forth its own five-point test. Although, generally, the criteria track those of the *HUP* test, the statute goes further. See, §375(b)-(f). Pursuant to Act 55, an institution that meets its five-point test "shall be considered to be founded, endowed and maintained by public or private charity." See §375(a) and 72 P.S. § 5020–204(a)(3). It negates the first question to be asked under the Assessment Law. The elimination of the "requirement" that tax-exempt entities be founded, endowed, and maintained by public or private charity is troubling to any current analysis given the importance this factor has played in previous judicial decisions. Can a business that receives little to no community support really be a charity?

Act 55 also purports to reserve to a county, presumably to the Court of Common Pleas, the right to "make a determination" whether a property or a portion of property is being used to advance the charitable purpose of an institution of purely public charity or to assess a part of, or totality of a property, as taxable based on the use of the property for purposes other than the charitable purpose of that institution. *Id.* at §375(h)(1). Act 55 still permits taxing jurisdictions, such as school districts, to file a challenge whether a particular parcel of property is being used to advance the charitable purpose of an institution of purely public charity." *Id.*

Section 6 of Act 55, entitled "[p]resumption process," then places the burden on the taxing authority to prove, by a preponderance, "that the institution of purely public charity does not comply with the requirements of section 5." *Id.* at §376(a), (b). This is a reversal of standard assessment law where the challenger carries the burden of proof and persuasion. See also, *Southeastern Pa. Transp. Auth. v. Bd. of Revision of Taxes*, 574 Pa. 707, 833 A.2d 710, (2003) ([a]ny organization seeking exemption from taxation has the affirmative burden to prove it is entitled to the exemption" (citing, *inter alia*, 72 P.S. §7236)).

However, in *Community Options v. Board of Property Assessment*, 571 Pa. 672, 813 A.2d 680, 683 (2002), the Supreme Court stated that: "An entity seeking a statutory exemption for [sic] taxation must first establish that it is a 'purely public charity' under Article VIII, Section 2 of the Pennsylvania Constitution before the question of whether that entity meets the qualifications of a statutory exemption can be reached." Thus, the questions of who has the burden and what analysis should come first remains an elusive proposition, particularly when something that was clearly in the forefront of the mind of the legislature, community hospitals, no longer exists and large multi-state health systems and corporations attempt to shoehorn themselves into an antiquated system.

Finally, Act 55 defines an "institution," as a "domestic or foreign nonprofit corporation, association or trust or similar entity." 10 P.S. §373. The definition is significant because it makes clear that when conducting an exemption analysis, individual parcels owned by a single qualifying institution of purely public charity

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are not to be evaluated as if the parcels represented separate discreet businesses. See, *Chartiers Valley School District v. Board of Property Assessment, Appeals, Review and Registry of Allegheny County*, 794 A.2d 981 (Pa. Cmwlth. 2002) In *Chartiers*, the Court held that Act 55 defines the basic unit of evaluation as a corporation, association, or trust or other similar entity. The basic unit of evaluation may not be aggregated. Similarly, it may not be divided. The focus of any evaluation is a corporation, not multiple corporations and not parts of a corporation.

Thus, is the analysis one of each hospital individually giving no consideration to the parent corporation or is it an analysis of Tower Health giving no consideration to each individual hospital? *Sacred Heart Healthcare System v. Commonwealth*, 673 A.2d 1021 (Pa. Cmwlth. 1996), held that the activities of related organizations or multiple corporations may not be considered when considering a single corporation's right to an exemption. As developed *infra*, Tower Health is draining huge sums of money from the individual hospitals which result in the hospital "showing" a large net loss. Absent the actions of the parent corporation, the individual analysis would be affected.

The confusion noted above is no more evident than in the instance of large multi-state health systems and corporations which attempt to shoehorn themselves into an antiquated system - - community hospitals - - that no longer exists. The analysis that follows attempts as much as possible to analyze this request for tax exemption based on existing law. The fact that the existing laws are flawed and do not reflect the vast change in the American healthcare landscape from community-based charity-oriented hospitals to massive conglomerations of healthcare networks, doctor providers, surgical suites, and insurance plans, does not make this task any easier. The court anticipates this Decision will be appealed. It thus presents the opportunity for the appellate courts and the legislatures to review the significant changes that have occurred in this area and to perhaps acknowledge that the existing tests, no matter where found, can no longer be applied to health care entities in the United States and particularly in Pennsylvania and guide the courts when analyzing requests for exemption.

II. PROCEDURAL SETTING

Each of the individual hospitals listed in the caption are organized as limited liability corporations. Each of the hospitals lists as the sole member of the LLC as Tower Health. Each of the hospitals, as outlined *infra*, filed tax exemption appeals. The cases were consolidated for discovery. Each hospital retained the same "experts" for testimony. In fact, other than the two hospital chief executive officers, Stephen Tullman for Phoenixville and Claire Mooney for Brandywine and Jennersville, all other identified witnesses were the same. As a result, trial was scheduled for each hospital in succession and over a two-week period August 2, 2021 to August 13, 2021 and each appeal was heard by the undersigned. Because all of the witnesses' testimony was virtually identical for each hospital and the same for Tower Health we write in support of decision as a whole. The facts in support of the decision are separated in the applicable section and, if appropriate, noted within the body of the discussion.

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NOTICES

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CHANGE OF NAME NOTICE IN THE COURT OF COMMON PLEAS CHESTER COUNTY, PENNSYLVANIA CIVIL ACTION

LAW NO. 2021-09742-NC

NOTICE IS HEREBY GIVEN that the name change petition of Bryce Dior Darcy was filed in the abovenamed court and will be heard on Monday, March 7, 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, December 10, 2021

Name to be changed from: Bryce Dior Darcy to: Brian Michael McDonald

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 CHESTER COUNTY, PENNSYLVANIA

CIVILACTION

LAW NO. 2021-10009-NC

NOTICE IS HEREBY GIVEN that the name change petition of Amit Wani on behalf of minor child Sara Amit Chimthankar was filed in the above-named court and will be heard on Monday, January 24, 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: Wednesday, December 29, 2021

Name to be changed from: Sara Amit Chimthankar to: Sara Amit Wani

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 CHESTER COUNTY, PENNSYLVANIA CIVILACTION

LAW NO. 2021-10108-NC

NOTICE IS HEREBY GIVEN that the name change petition of Susan Kline on behalf of minor child Aubree Marie Davis was filed in the above-named court and will be heard on Monday, March 21, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Monday, December 27, 2021

Name to be changed from: Aubree Marie Davis to: Aubree Marie Kline

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

Jessica O. Socienski, Esq. Fink & Buchanan Law Offices, LLC 158 W. Gay Street, Suite 204 West Chester, PA 19380

CORPORATION NOTICE

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation were filed with and approved by the Department of State of the Commonwealth of Pennsylvania on the Tuesday, December 28, 2021 for **BlendSource, Inc.** in accordance with the provisions of the Pennsylvania Business Corporation Law of 1988. The purpose or purposes for which it was organized are: Manufacturing of Seasoning Blends William J. Burke, III, Esquire Unruh, Turner, Burke, & Frees 17 West Gay Street P.O. Box 515

CORPORATION NOTICE

West Chester, PA 19381

NOTICE IS HEREBY GIVEN THAT Articles of Incorporation were filed with and approved by the Department of State of the Commonwealth of Pennsylvania for Innovative Structural Engineers, P.C. in accordance with the provisions of the Pennsylva-

nia Business Corporation Law of 1988.

CORPORATION NOTICE

MSC TECHNOLOGIES, INC.

has been incorporated under the provisions of the Pennsylvania Business Corporation Law of 1988. Eugene Steger & Associates PC 411 Old Baltimore Pike Suite 101 Chadds Ford, PA 19317

DISSOLUTION NOTICE

NOTICE IS HEREBY GIVEN to all interested persons or to any party who may be affected by Medical Concepts, Inc., a Pennsylvania Business Corporation with its registered office at 700 Lancaster Avenue, Malvern, PA 19355, that it intends to file Articles of Dissolution with the Department of State of the Commonwealth of Pennsylvania pursuant to the Pennsylvania Business Corporation Law of 1988, as amended, and that the corporation is winding up its affairs in the manner prescribed by law so that its corporate existence shall cease upon the filing of Articles of Dissolution.

Attorney for Corporation Dissolution: James B. Griffin, P.C. Ryan J. Griffin, Esquire, CPA 623 North Pottstown Pike Exton, PA 19341

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

ADAMCZYK, SR., Henry R., a/k/a Henry R. Adamczyk, late of Tredyffrin Township. Henry R. Adamczyk, Jr., care of LISA A. SHEARMAN, Esquire, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, Executor. LISA A. SHEARMAN, Esquire, Hamburg, Rubin, Mullin, Maxwell & Lupin, PC, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, atty.

AVERY, Richard Garth, a/k/a R. Garth Avery and Garth Avery, late of West Vincent Township. Blake

A. Avery, care of JAMES J. RUGGIERO, JR., Esquire, 16 Industrial Blvd., Ste. 211, Paoli, PA 19301, Executor. JAMES J. RUGGIERO, JR., Esquire, Ruggiero Law Offices, LLC, 16 Industrial Blvd., Ste. 211, Paoli, PA 19301, atty.

BALDERSTON, Doris Fischer, late of Tredyffrin Township. Richard Balderston, 500 Walnut Street, #701, Philadelphia, PA 19103, Administrator. JOSEPH PECORA, Esquire, Commons & Commons LLP, 6377 Germantown Avenue, Philadelphia, PA 19144, atty.

BEAM, Robin A., a/k/a Robin Amy Beam, late of West Nantmeal Township. William L. Beam, care of LINDA KLING, Esquire, 131 W. Main Street, New Holland, PA 17557, Executor. LINDA KLING, Esquire, Kling & Deibler, LLP, 131 W. Main Street, New Holland, PA 17557, atty.

BODDY, Helen Frances Bessie McKim, a/k/a Bessie H. Boddy, late of Oxford Borough. Esther Curry, care of WINIFRED MORAN SEBASTIAN, Esquire, P.O. Box 381, 208 E. Locust Street, Oxford, PA 19363, Executor. WINIFRED MORAN SEBASTIAN, Esquire, P.O. Box 381, 208 E. Locust Street, Oxford, PA 19363, atty.

CAMPBELL, Joseph Benson, a/k/a Ben Campbell and J. Benson Campbell, late of East Pikeland Township. Francis J. Lutz, 633 Swedesford Rd., Malvern, PA 19355, Executor. EMORY A. WYANT, JR., Esquire, Strong Stevens & Wyant, PC, 650 Sentry Pkwy., Ste. One, Blue Bell, PA 19422, atty.

COLLINS, Carole M., late of Willistown Township. John J. Collins, 131 Chapel Hill Circle, Paoli, PA 19301, Executor. JENNIFER H. STOUDT, Esquire, Gadsden Schneider & Woodward LLP, 1275 Drummers Ln., Ste. 210, Wayne, PA 19087-1571, atty.

DeSHONG, Scott L., late of West Pikeland Township. Jennifer DeShong, 4601 Adams Court, Chester Springs, PA 19425, Executrix. ELIZABETH D. LUBKER, Esquire, Lubker Ostien Law, LLC, 390 Waterloo Blvd., Ste. 210, Exton, PA 19341, atty.

DOWNING, JR., Thomas Lewis, late of Penn Township. Donna L. Downing-Seiter, 202 Heritage Lane, Exton, PA 19341, Executrix. KEVIN T. VI-TELLI, Esquire, 813 S New Street, West Chester, PA 19382, atty.

HEVNER, Richard W., late of Charleston Township. Kristin Wyatt and Robert Schena, care of RICH-ARD T. FRAZIER, Esquire, 1200 Liberty Ridge Dr., Ste. 200, Wayne, PA 19087, Executors. RICHARD T. FRAZIER, Esquire, Saul Ewing Arnstein & Lehr

LLP, 1200 Liberty Ridge Dr., Ste. 200, Wayne, PA 19087, atty.

KROGER, Joseph J., a/k/a Joe Kroger, late of East Goshen Township. Mary Katherine Kroger, care of JONATHAN H. ELLIS, Esquire, 100 Front St, Ste. 100, Conshohocken, PA 19428, Executrix. JONATHAN H. ELLIS, Esquire, Flaster Greenberg, P.C., 100 Front St, Ste. 100, Conshohocken, PA 19428, atty.

KUCH, Frank D., late of Tredyffrin Township. Susan C. Kuch, 356 Friendship Dr., Paoli, PA 19301, Executrix. MAUREEN A. OSTIEN, Esquire, Lubker Ostien Law LLC, 390 Waterloo Blvd., Ste. 210, Exton, PA 19341, atty.

McKEE, IV, John Joseph, a/k/a John J. McKee, IV, late of East Bradford Township. Veronica A. McKee, 408 General Washington Rd., Wayne, PA 19087, Executrix. GARTH G. HOYT, Esquire, McCausland, Keen + Buckman, 426 W. Lancaster Ave., Ste. 110, Devon, PA 19333, atty.

SHAFER, Samuel Glenn, late of West Grove. Alexis Shafer, care of CHRISTOPHER M. MUR-PHY, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015, Administrator. CHRISTOPHER M. MURPHY, Esquire, Breslin Murphy & Roberts, P.C., 3305 Edgmont Avenue, Brookhaven, PA 19015, atty.

VAUGHN, Erik A., late of Landenberg. Susan S. Vaughn, 1026 St. Georges Lane, Landenberg, PA 19350, Executrix. MARK M. DALLE PAZZE, Esquire, Herdeg, du Pont & Dalle Pazze, 15 Center Meeting Road, Wilmington, DE 19807, atty.

VOGT, Myrtle Marie, a/k/a Myrtle M. Vogt, late of North Coventry Township. Bonnie M. Mosteller, 750 River Rd., Pottstown, PA 19465, Executrix. CAROLYN M. MARCHESANI, Esquire, Wolf, Baldwin & Associates, 800 E. High Street, Pottstown, PA 19464, atty.

WEISS, Karen, late of West Goshen Township. Jessica Weiss, care of VINCENT CAROSELLA, JR., Esquire, 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, Administrator. VINCENT CAROSELLA, JR., Esquire, Carosella & Associates, P.C., 882 South Matlack Street, Suite 101, West Chester, PA 19382-4505, atty.

ZEPP, Elizabeth, late of West Chester. Kevin Zepp, 3253 Charles Griffin Drive, Garnet Valley, PA 19060, Executor.

2nd Publication

ARTERS, SR., Howard E., late of West Nantmeal Township. Howard E. Arters, Jr., 380 Briarwood Drive, Elverson, PA 19520 and Debra A. Kaiser, 433 Yoder Road, Elverson, PA 19520, Executor. LAW-RENCE J. VALERIANO JR., Esquire, Hartman, Valeriano, Magovern & Lutz PC, 1025 Berkshire Blvd., Suite 700, Wyomissing, PA 19610, atty.

BYRD, Janice, a/k/a Satchell, late of West Chester. Robert M. Byrd, 272 Walnut Springs Court, West Chester, PA 19380, Administrator. MARTIN S. KARDON, Esquire, Kanter, Bernstein & Kardon, 1617 JFK Blvd., Suite 1150, Philadelphia, PA 19103, atty.

KALISPERIS, Stavros, late of Easttown Township. Maria Kalisperis, care of KEVIN D. BIRK-HEAD, Esquire, 400 Maryland Dr., P.O. Box 7544, Ft. Washington, PA 19034-7544, Executrix. KEVIN D. BIRKHEAD, Esquire, Timoney Knox, LLP, 400 Maryland Dr., P.O. Box 7544, Ft. Washington, PA 19034-7544, atty.

LOPP, Wendy, a/k/a Wendy Ann Norwood Lopp, late of Coatesville. Ashley Harris, care of JENNIFER H. WALKER, Esquire, 31 S. High Street, Suite 200, West Chester, PA 19382, Administratrix. JENNIFER H. WALKER, Esquire, Peak Legal Group, Ltd., 31 S. High Street, Suite 200, West Chester, PA 19382, atty.

LYNCH, Rhoda, late of Phoenixville. Sharon Folger, care of 4073 Tinker Hill Drive, Phoenixville, PA 19460, Executor. MARTIN S. KARDON, Esquire, Kanter, Bernstein & Kardon, 1617 JFK Blvd., Suite 1150, Philadelphia, PA 19103, atty.

NEILER, Patricia Lynn, late of Valley Township. Carol A. Friel, 50 Lamberts Lane, Coatesville, PA 19320 & Kelley A. Lindsay, 15 White Birch Lane, Dalton, PA 18414, Administratrix. JONATHAN C. STAFFORD, Esquire, 1341 E Strasburg Rd, West Chester, PA 19380, atty.

NORRIS, Georgette, late of Wallace Township. Tara Peterson, 1540 Creek Road, Glenmoore, PA 19343, Executrix. NICHOLAS F. METER, Esquire, Meter Law Offices, LLC, 1401 East High Street, Pottstown, PA 19464, atty.

PANETTI, Ernest, late of West Bradford Township. Thomas J. Panetti and Mary M. DiStefano, care of RYAN J. GRIFFIN, CPA, Esquire, 623 N. Pottstown Pike, Exton, PA 19341, Executors. RYAN J. GRIFFIN, CPA, Esquire, James B. Griffin, P.C., 623 N. Pottstown Pike, Exton, PA 19341, atty.

PENNISTON, Jean C., late of Valley Township. David R. Penniston, care of W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. W. MARSHALL PEARSON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, attv.

PETERSEN, Brian A., a/k/a Brian Andrew Petersen, late of West Whiteland Township. Virginia Petersen, 1317 Amstel Way, West Chester, PA 19380 and Bradford W. Petersen, 1317 Hendrickson Lane, West Grove, PA 19390, Administrators. JOSEPH K. KOURY, Esquire, O'Donnell, Weiss & Mattei, P.C., 41 E. High St., Pottstown, PA 19464, atty.

ROCCA, Stella Theresa, late of Exton. Katherine Mallek, 213 Warren Court, Exton, PA 19341, Executrix. EDWARD F. TWOMEY, Esquire, Fiffik Law Group, P.C., 661 Andersen Drive, Suite 315, Pittsburgh, PA 15220, atty.

SANGERMAN, Norma Jean, late of Parkesburg Borough. Michael J. Sangerman, care of JOSEPH A. BELLINGHIERI, Esquire, 17 W. Miner St., West Chester, PA 19382, Executor. JOSEPH A. BELLINGHIERI, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

SARUKHANYAN, Nelly S., a/k/a Nellie S. Sarukhanyan, Nelly Sarukhanyan, late of West Whiteland Township. Scott M. Watanyar, care of JAMES B. GRIFFIN, CPA, Esquire, 623 N. Pottstown Pike, Exton, PA 19341, Executor. JAMES B. GRIFFIN, CPA, Esquire, James B. Griffin, P.C., 623 N. Pottstown Pike, Exton, PA 19341, atty.

SELTZER, Joseph L., late of East Goshen Township. Gwendolyn Seltzer Weller, care of BRIAN R. GILBOY, Esquire, 100 N. 18th St., Ste. 1825, Philadelphia, PA 19103, Executrix. BRIAN R. GILBOY, Esquire, Gilboy & Gilboy LLP, 100 N. 18th St., Ste. 1825, Philadelphia, PA 19103, atty.

SHADEL, Robert D., late of West Nottingham Township. Ruth A. Shadel, 59 Sand Hill Rd., Nottingham, PA 19362, Executrix. ANITA M. D'AMICO, Esquire, D'Amico Law, P.C., 65 S. Third St., Oxford, PA 19363, atty.

TROMBETTI, John J., late of Tredyffrin Township. James J. Trombetti, care of STEPHEN D. POTTS, Esquire, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, Administrator. STEPHEN D. POTTS, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, atty.

3rd Publication

ALLEVA, Daniel F., a/k/a Daniel Francis Alleva, late of London Grove Township. Edward F. Alleva, care of MARY C. CROCKER, Esquire, 1296 East High Street, Pottstown, PA 19464, Executor. MARY C. CROCKER, Esquire, 1296 East High Street, Pottstown, PA 19464, atty.

BUZZARD, Carl J., late of East Pikeland Township. Barry Weaver, 910 Spring City Rd., Phoenix-ville, PA 19460, Executor. GARY P. LEWIS, Esquire, Lewis McIntosh + Teare, LLC, 372 N. Lewis Rd., P.O. Box 575, Royersford, PA 19468, atty.

DAVIS, Amy Michele, late of Kennett Township. Patricia Kohl Davis, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Administrator. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

DAVIS, Aaron Scott, late of Phoenixville Borough. Steven G. Davis, 1027 Harbison Circle, Myrtle Beach, SC 29579, Administrator. STEVEN M. ZELINGER, Esquire, The Law Office Of Steven M. Zelinger, LLC, The Philadelphia Bldg., 1315 Walnut St., #1006, Philadelphia, PA 19107, atty.

DiNICOLA, Kim M., late of East Whiteland Township. Joseph F. O'Brien, Jr., care of STEPHEN P. IMMS, JR., Esquire, 396 Main Street, Harleysville, PA 19438, Executor. STEPHEN P. IMMS, JR., Esquire, 396 Main Street, Harleysville, PA 19438, atty.

DOUGHERTY, Eleanor Diane, a/k/a Diane Dougherty, late of Uwchlan Township. Joseph C. Dougherty, care of WILLIAM B. COOPER, III, Esquire, P.O. Box 673, Exton, PA 19341, Executor. WILLIAM B. COOPER, III, Esquire, Fox Rothschild LLP, P.O. Box 673, Exton, PA 19341, atty.

GERMANO, Christine A., late of Kennett Township. Richard D. Germano, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Administrator. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

HARROP, Phyllis F., late of Honey Brook Township. Bruce Alan Harrop, care of KENNETH R. WERNER, Esquire, 203 West Miner Street, West Chester, PA 19382-2924, Executor. KENNETH R. WERNER, Esquire, Werner & Wood, 203 West Miner Street, West Chester, PA 19382-2924, atty.

HOLDEN, Dell S., late of West Bradford Township. Amanda S. Holden, 1303 Valleywood Road, Downingtown, PA 19335, Executrix.

HUET, Robert Elliot, a/k/a Robert E. Huet, late of Upper Uwchlan Township. April L. Charleston, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, Executrix. APRIL L. CHARLESTON, Esquire, The Charleston Firm, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, atty.

JOHNSON, Walter P., late of Valley Township. Patricia A. High, 103 Glencrest Road, Coatesville,

PA 19320, Executrix. ALAN J. JARVIS, Esquire, 101 Birch Drive, Downingtown, PA 19335, atty.

MACK, Helena Madeline, late of Oxford, East Nottingham. Veronica Lynn Pidge, 214 Wilson Mill Road, Oxford, PA 19363, Executor.

MacKENZIE, Pauline S., late of Penn Twp. Deborah M. Shortlodge, P O Box 222, West Grove, PA 19390, Executrix. CLARE MILLINER, Esquire, Brutscher Foley Milliner Land & Kelly LLP, 213 E State St., Kennett Square, PA 19348, atty.

MAGEE, Faye I., late of Devon. Nanda I. Magee Hydrisko, 22 Aberdeen Terrace, Wayne, PA 19087, Administrator. DONALD F. KOHLER, JR., Esquire, 27 South Darlington Street, West Chester, PA 19382, atty.

OPITZ, Charlotte Z., late of East Pikeland Township. Erwin B. Opitz, care of DENISE M. ANTON-ELLI, Esquire, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, Executor. DENISE M. ANTONELLI, Esquire, Gawthrop Greenwood, PC, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, atty.

PASCALE, Lawrence Louis, late of West Whiteland Township. Mark Pascale, care of STE-PHEN D. POTTS, Esquire, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106 Wayne, PA 19087-3115, Administrator. STEPHEN D. POTTS, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106 Wayne, PA 19087-3115, atty.

PINK, Martha W., late of Penn Township. Priscilla E. Spiller and Tasha Stevens Gradie, care of WILLIAM J. GALLAGHER, Esquire, 17 W. Miner St., West Chester, PA 19382, Administratrices C.T.A. WILLIAM J. GALLAGHER, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

POTTER, Joanne M., a/k/a Joanne M. Carlson, late of Pocopson Township. Edward T. Potter, Jr., care of ADAM S. BERNICK, Esquire, 2047 Locust St., Philadelphia, PA 19103, Executor. ADAM S. BERNICK, Esquire, Law Office Of Adam S. Bernick, 2047 Locust St., Philadelphia, PA 19103, atty.

RUCCIUS, Elizabeth A., a/k/a Elizabeth Anne Ruccius, late of Charlestown Township. Peter Martin Ruccius, care of KIMBERLY C. GIBNEY, Esquire, 1273 Lancaster Avenue, Berwyn, PA 19312, Executor. KIMBERLY C. GIBNEY, Esquire, Troiani & Gibney, L.L.P., 1273 Lancaster Avenue, Berwyn, PA 19312, atty.

SHARON, Joseph W., a/k/a Joseph Wayne Sharon, late of West Whiteland Township. Jamie S.

Stoughton, 397 Devon Drive, Exton, PA 19341 & Stephanie A. Sharon, 1202 Queen Street, Pottstown, PA 19464, Executrices. JENNIFER S. NASH, Esquire, 933 South High Street, West Chester, PA 19382, atty.

STACK, Vernon Thomas, a/k/a Smokey, late of Thorndale. Roberta Lee Stack, 300 Franklin Dr. APT 402, Glen Mills, PA 19342, Administratrix.

STEWART, Elizabeth Anne, late of Willistown Township. Janice Dugan, care of CARRIE WOODY, Esquire, 110 West Front Street, Media, PA 19063, Executrix. CARRIE WOODY, Esquire, 110 West Front Street, Media, PA 19063, atty.

THORNDIKE, Robert W., late of Kennett Square Borough. Ann A. Thorndike, care of DONALD B. LYNN, JR., Esquire, P.O. Box 384, Kennett Square, PA 19348, Administratrix. DONALD B. LYNN, JR., Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

WECKESSER, Joan H., late of West Whiteland Township. Barbara Protenic, care of STEPHEN J. OLSEN, Esquire, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, Executor. STEPHEN J. OLSEN, Esquire, Gawthrop Greenwood, PC, 17 E. Gay Street, Suite 100, P.O. Box 562, West Chester, PA 19381-0562, atty.

WEIR, Joseph Doyle, late of Uwchlan Township. Jennifer Glazer, 261 Spring Run Lane, Downingtown, PA 19335, Administrator.

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

Simply Men's Barber Shop, with its principal place of business at 105 Westtown Road, Suite C, West Chester, PA 19382. The application has been (or will be) filed on: Thursday, December 2, 2021. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Jessica Hernandez.

Tools for the Trenches, with its principal place of business at 222 Icedale Road, Honey Brook, PA 19344. The application has been (or will be) filed on: Monday, January 3, 2022. The name(s) and address(es) of the individual(s) or entity(ies) owning or interested in said business: Joseph Joyce.

An application for registration of the fictitious name **Fur Angels: House Call Pet Styling**, 1513 Valley Dr., WEST CHESTER, PA 19382 has been filed in the Department of State at Harrisburg, PA, File Date 11/08/2021 pursuant to the Fictitious Names Act, Act 1982-295. The name and address of the person who is a party to the registration is Kristy Nolin, 1513 Valley Dr., West Chester, PA 19382

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 **Friends of Barnard Station**.

Articles of Incorporation were filed on Wednesday, November 18, 2020

The purpose or purposes for which it was organized are: Through the creation of a heritage center at Barnard Station of the Underground Railroad, the Friends will recognize its role in the abolitionist movement and preserve the integrity of the Eusebius Barnard house in Pocopson township. Friends of Barnard Station, PO Box 63, Pocopson, PA 19366. Barnard Station.org

1st Publication of 1

Notice

COURT OF COMMON PLEAS
CHESTER COUNTY, PA
CIVIL ACTION-LAW
No. 2021-07909-RC

Notice of Action in Mortgage Foreclosure Nationstar Mortgage LLC d/b/a Champion Mortgage Company, Plaintiff vs. Cynthia Noonkester-Reichert, Known Heir of Ida D. Noonkester, Deceased and Unknown Heirs, Successors and Assigns and All Persons Claiming Right, Title and Interest From or Under Ida D. Noonkester, Deceased, Defendant(s) To the Defendant(s), Unknown Heirs, Successors and Assigns and All Persons Claiming Right, Title and Interest From or Under Ida D. Noonkester. Deceased - TAKE NOTICE THAT THE Plaintiff has filed an action Mortgage Foreclosure, as captioned above. NOTICE: IF YOU WISH TO DEFEND. YOU MUST ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE YOUR DEFENSES OR OBJECTIONS 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 OR PROPERTY OR OTHER RIGHTS IMPORTANT TO YOU. YOU SHOULD TAKE THIS NOTICE TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFOR-MATION ABOUT HIRING A LAWYER. IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELI-GIBLE PERSONS AT A REDUCED FEE OR NO FEE. Lawyer Reference Service, Chester County Bar Assn., 15 W. Gay St., West Chester, PA 19380, 610.692.1889. Alicia Sandoval, Atty. for Plaintiff, PINCUS LAW GROUP, PLLC, 2929 Arch St., Ste. 1700, Phila., PA 19104, 484.575.2201

1st Publication of 1

Truist Bank has filed a lawsuit against Zachery A. Pickard and Amanda L. Brandt by filing a Complaint in Mortgage Foreclosure with the Court of Common Pleas of Chester County, Pennsylvania commencing the case captioned Truist Bank v. Zachery A. Pickard and Amanda L. Brandt, case number 2021-07119-RC. Joshua D. Bradley and Rosenberg Martin Greenberg, LLP, are counsel to the Plaintiff Truist Bank and can be reached at (410)727 6600.

NOTICE

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 the plaintiff. You may lose money or property or other rights important to you.

YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER.

IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

Lawyer Referral Service of the Chester County Bar Association Chester County Bar Center 15 West Gay Street West Chester, Pennsylvania 19380 Telephone: (610) 429-1500

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**, **January 20th**, **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, February 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. Payment must be paid in cash, certified check or money order made payable to the purchaser or "Sheriff of Chester County". The balance must be made payable to "Sheriff of Chester County". within twenty-one (21) days from the date of sale by 4PM.

FREDDA L. MADDOX, SHERIFF

3rd Publication of 3

SALE NO. 22-1-6 Writ of Execution No. 2021-01765 DEBT \$1,410,141.84

ALL THAT CERTAIN lot or piece of ground situate in Caln Township, Chester County, Pennsylvania, and being a portion of the premises conveyed to Grantors by deed from Eugene A. Pollock filed April 14, 1962 and recorded in Chester County Deed Book A-34 at page 384, said portion

being more fully described according to a survey made by W. Richard Craig R. S., dated July 21, 1967, as follows:

BEGINNING at a point in the middle of Horseshow Pike (Rt. 322) said point being a corner of land now or late of David S. Beiler; thence from said point of beginning along land of Beiler, North 26 degrees 07 minutes East, 250.62 feet to a point, thence 165.89 feet to a point, thence South 26 degrees 07 minutes West, 300.94 feet to a point in said Horseshow Pike. Thence along the middle of same, North 63 degrees 53 minutes West, 157 feet more or less to the point and place of beginning.

Being the same property conveyed by Deborah D. Becker to ALA Holding, LLC by way of a Deed dated June 8, 2018 and recorded in the Chester County Pennsylvania Recorder of Deeds Office on June 13, 2018 in Book 9758, page 337.

Tax Parcel No. 39-2-27.1

PLAINTIFF: Firstrust Bank

VS

DEFENDANT: ALA Holdings, LLC, ALA Corporation & Angela Anderson

SALE ADDRESS: 5033 Horseshoe Pk, Downingtown, PA 19335

PLAINTIFF ATTORNEY: **STARFIELD** & **SMITH, P.C. 215-542-7070**

SALE NO. 22-1-7 Writ of Execution No. 2016-05458 DEBT \$332,821.62

ALL THAT CERTAIN lot or parcel of land situated in the Township of Uwchlan, County of Chester, Commonwealth of Pennsylvania, being more fully described in Deed dated January 6, 1993 and recorded in the Office of the Chester County Recorder of Deeds on January 12, 1993, in Deed Book Volume 3455 at Page 550.

Tax Parcel No. 33-3-117

PLAINTIFF: U.S. Bank National Association, not in its individual capacity but solely as trustee for the RMAC Trust, Series 2016-CTT

VS

DEFENDANT: John C. Riley, Jr., Teresa A. Riley & the United States of America

SALE ADDRESS: 1013 Welsh Ayers Way, Downingtown, PA 19335

PLAINTIFF ATTORNEY: **HLADIK**, **ONORATO & FEDERMAN**, **LLP 215-855-9521**

SALE NO. 22-1-8 Writ of Execution No. 2018-09591 DEBT \$115,446.40

ALL THAT CERTAIN lot or parcel of land situated in the Fourth Ward of the City of Coatesville, County of Chester, Commonwealth of Pennsylvania, being more fully described in Deed dated July 12, 2006 and recorded in the Office of the Chester County Recorder of Deeds on May 1, 2007, in Deed Book Volume 7146 at Page 1136, Instruments No. 10749735.

Tax Parcel No. 16-07-0123

PLAINTIFF: U.S. Bank National Association, not in its individual capacity but solely as trustee for the RMAC Trust, Series 2016-CTT

VS

DEFENDANT: Nicole M. Lytle a/k/a Nicole Ayers and David Lytle

SALE ADDRESS: 1211 Stirling Street, Coatesville, PA 19320

PLAINTIFF ATTORNEY: HLADIK, ONORATO & FEDERMAN, LLP 215-855-9521

SALE NO. 22-1-9

Writ of Execution No. 2020-00634 DEBT \$350,429.44

PROPERTY SITUATE IN TOWNSHIP OF WEST WHITELAND

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 41-6N-149

PLAINTIFF: M&T Bank

VS

DEFENDANT: Kristy M. Castagna & Juan Rivera Jr. AKA Juan Rivera

SALE ADDRESS: 1390 Kirkland Avenue, West Chester, PA 19380

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

SALE NO. 22-1-10 Writ of Execution No. 2019-05014 DEBT \$454,256.34

Property situate in East Fallowfield Township ALL THAT CERTAIN LOT OR PIECE OF GROUND SITUATE IN EAST FALLOWFIELD TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA, BOUNDED AND DESCRIBED AC-CORDING TO A PLAN OF WELLING-TON HUNT, DRAWN BY EDWARD B. WALSH & ASSOCIATES, CIVIL ENGI-NEERS, DATED 2/28/1990, AND LAST REVISED 9/24/1996, SAID PLAN RE-CORDED IN CHESTER COUNTY AS PLAN NO. 13594, BEING MORE FUL-LY DESCRIBED IN A DEED DATED AUGUST 25, 1997 AND RECORDED AUGUST 28, 1997, IN THE CHESTER COUNTY CLERK'S REGISTER'S OF-FICE IN DEED BOOK 4223, PAGE 1980.

IMPROVEMENTS: A Residential Dwelling & Pool

TAX PARCEL # 47-6-61.11

PLAINTIFF: U.S. Bank National Association, not in its individual capacity but solely as trustee for the RMAC Trust, Series 2016-CTT

VS

DEFENDANT: David G. Keech & Susan D. Keech

SALE ADDRESS: 300 Martingale Circle, East Fallowfield a/k/a Coatesville, PA 19312

PLAINTIFF ATTORNEY: ROMANO, GARUBO & ARGENTIERI 856-384-1515

SALE NO. 22-1-11 Writ of Execution No. 2013-05089 DEBT \$823,524.28

PROPERTY SITUATE IN WEST PIKE-LAND TOWNSHIP

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 34-4-260

PLAINTIFF: U.S. Bank National Association, as Trustee for Harborview Mortgage Loan Trust 2005-3, Mortgage Loan Pass-Through Certificates, Series 2005-3

VS

DEFENDANT: Tracy E. Beaver-McKeon & Michael McKeon

SALE ADDRESS: 1707 Chantilly Lane, Chester Springs, PA 19425

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

SALE NO. 22-1-12 Writ of Execution No. 2021-02823 DEBT \$477,251.64

PROPERTY SITUATE IN WEST CALN TOWNSHIP

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 28-4-55.17

PLAINTIFF: The Bank of New York Mellon, F/K/A The Bank of New York as trustee for registered Holders of CWABS, Inc., Asset-Backed Certificates, Series 2004-1 Carrington Mortgage Services, LLC

VS

DEFENDANT: Carlette Miller AKA Carlette S. Miller

SALE ADDRESS: 115 Jacobs Drive, Coatesville, PA19320

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

SALE NO. 22-1-13 Writ of Execution No. 2021-01130 DEBT \$155,897.11

PROPERTY SITUATE IN BOROUGH OF OXFORD

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 06-08-0103

PLAINTIFF: Flagstar Bank, FSB

VS

DEFENDANT: Tyler M. Harris

SALE ADDRESS: 231 South 4th Street, Oxford, PA 19363

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

SALE NO. 22-1-14 Writ of Execution No. 2021-03141 DEBT \$854,438.74

PROPERTY SITUATE IN TOWNSHIP OF EAST BRADFORD

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 51-07-0027.130

PLAINTIFF: CSMC 2018-SP3 Trust

VS

DEFENDANT: Marianne Kane & Gerald E. Kane

SALE ADDRESS: 1146 Saint Finnegan Drive, West Chester, PA 19382

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

SALE NO. 22-1-15 Writ of Execution No. 2019-04049 DEBT \$10,606.31

PROPERTY SITUATE IN WEST BRAN-DYWINE TOWNSHIP

IMPROVEMENTS: A RESIDENTIAL DWELLING

TAX PARCEL # 29-7-151.1J

PLAINTIFF: M&T Bank S/B/M To Elmwood Federal Savings Bank

VS

DEFENDANT: Susie L. Cason & David F. Curtiss

SALE ADDRESS: 180 Main Lin Road aka 31 Main Lin Drive, Coatesville, PA 19320 PLAINTIFF ATTORNEY: **KML LAW GROUP, P.C. 215-627-1322**

SALE NO. 22-1-16 Writ of Execution No. 2019-08856 DEBT \$311,536.34

ALL THAT CERTAIN, MESSAGE, LOT OR PIECE OF LAND SITUATE ON, IN THE TOWNSHIP OF CHARLESTOWN, COUNTY OF CHESTER, STATE OF PENNSYLVANIA, BOUNDED AND DESCRIBED, AS FOLLOWS, TO WIT:

All that certain lot or piece of ground, hereditaments and appurtenances, Situate in the Township of Charlestown, County of Chester and Commonwealth of Pennsylvania, bounded and described according to a Plan of Property of Charlestown Oaks, made by Pennoni Associates, Philadelphia, PA, dated 2/3/1992, last revised 4/1999 and recorded 12/21/1999 in plan File No. 15204 as follows, to wit:

Beginning at a point on the North side of Tudor Court cul-de-sac, said point being a corner of Lot No. 139 as shown on said Plan; thence extending from said beginning point along Lot No. 139, North 49 degrees 20 minutes, 10 seconds West, 130 feet to a point in Line of Lot "C"; thence extending along same North 40 degrees 39 minutes 50 seconds East, 24 feet to a point, a corner of Lot No. 137; thence extending along same South 49 degrees 20 minutes 10 seconds East, 136.5 feet to a point of curve on the North side of Tudor Court; thence extending along same on the arc of a circle curving to the left, having a radius of 50 feet, the arc distance of 25.13 feet to the first mentioned point and place of beginning.

Being Lot No. 138 as shown on said Plan.

BEING THE SAME **PROPERTY** CONVEYED TO VIKRAM CHAN-DRAKANT PUROHIT AND POOJA VIKRAM PUROHIT WHO ACQUIRED TITLE BY VIRTUE OF A DEED FROM NARAYANAN RAJAMANI AND LAKSHMI GIRIDHARAN. DATED SEPTEMBER 19, 2014, RECORDED SEPTEMBER 22, 2014, AT DOCUMENT ID 11366945, AND RECORDED IN BOOK 8988, PAGE 1356, OFFICE OF THE RECORDER OF DEEDS, CHES-TER COUNTY, PENNSYLVANIA.

TAX PARCEL NO.: 35-03-0271

PLAINTIFF: Wells Fargo Bank, N.A.

VS

DEFENDANT: Vikram Purohit, AKA

Vikram Chandrakant Purohit & Pooja Vikram Purohit

SALE ADDRESS: 121 Tudor Court, Malvern, PA 19355

PLAINTIFF ATTORNEY: MANLEY DEAS KOCHALSKI LLC 614-220-5611

SALE NO. 22-1-19 Writ of Execution No. 2019-04290 DEBT \$121.854.16

ALL THOSE CERTAIN LOTS OR PIECES OF GROUND SITUATE IN WEST NOTTINGHAM TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA.

IMPROVEMENTS: RESIDENTIAL PROPERTY

TAX PARCEL NO: 68-5-66.2A PLAINTIFF: CENLAR FSB

VS

DEFENDANT: Peter A. Economos & Kelly Economos A/K/A Kelly F. Economos

SALE ADDRESS: 130 Pleasant Drive, Nottingham, PA 19362

PLAINTIFF ATTORNEY: ROBERT-SON, ANSCHUTZ, SCHNEID, CRANE & PARTNERS, PLLC 855-225-6906

SALE NO. 22-1-20 Writ of Execution No. 2019-03245 DEBT \$525,232.44

ALL THAT CERTAIN LOT OR PIECE OF GROUND, SITUATE IN THE TOWNSHIP OF EAST MARLBOR-OUGH, COUNTY OF CHESTER AND STATE OF PENNSYLVANIA, BOUND-ED AND DESCRIBED ACCORDING TO THE FINAL SUBDIVISION PLAN

OF "FOLLY HILL FARMS", MADE BY GEORGE E. REGESTER, JR. AND SONS, INC.; REGISTERED, LAND SURVEYORS, AND RECORDED IN CHESTER COUNTY, AS PLAN NO. 7802 AND BEING MORE FULLY DE-SCRIBED AS FOLLOWS, TO WIT:

BEGINNING AT A POINT ON THE SOUTHERLY SIDE OF HUNTSMAN LANE, A CORNER OF LOT NO. 13, AS SHOWN ON SAID PLAN; THENCE EX-TENDING FROM SAID POINT OF BE-GINNING AND EXTENDING ALONG HUNTSMAN LANE, THE THREE (3) FOLLOWING COURSES AND DIS-TANCE: (1) SOUTH 49 DEGREES 45 MINUTES 00 SECONDS EAST 32.00 FEET TO A POINT OF CURVE: (2) ON THE ARC OF A CIRCLE CURVING TO THE RIGHT HAVING A RADIUS OF 25.00 FEET THE ARC DISTANCE OF 21.03 FEET TO A POINT OF REVERSE CURVE; (3) ON THE ARC OF A CIR-CLE CURVING TO THE LEFT HAV-ING A RADIUS OF 50 FEET THE ARC DISTANCE OF 65.59 FEET TO A POINT A CORNER OF LOT NO. 11 ON SAID PLAN; THENCE EXTENDING ALONG LOT NO.11, SOUTH 13 DEGREES 16 MINUTES 31 SECONDS WEST CROSS-ING OVER A 40 FEET WIDE EASE-MENT FOR USE AS ACCESS TO PAS-TURE LAND, 310.73 FEET TO A POINT IN LINE OF LANDS OF M.P.S BUILD-ERS: THENCE EXTENDING ALONG THE SAME NORTH 86 DEGREES 15 MINUTES 48 SECONDS WEST 283.34 FEET TO A POINT, A CORNER OF LOT NO. 15 ON SAID PLAN: THENCE EX-TENDING ALONG THE SAME AND ALONG LOT NO. 13 THE TWO FOL-LOWING COURSES AND DISTANCES: (1) NORTH 03 DEGREES 40 MINUTES 12 SECONDS EAST RE-CROSSING SAID 40 FEET WIDE EASEMENT FOR USE AS ACCESS TO PASTURE LAND, 40.00 FEET TO A POINT; (2) NORTH 40 DEGREES 15 MINUTES 00 SECONDS

No. 02

EAST 432.92 FEET TO A POINT ON THE SOUTHERLY SIDE OF HUNTS-MAN LANE, THE FIRST MENTIONED POINT AND PLACE OF BEGINNING.

BEING LOT NO. 12 ON SAID PLAN.

UPI # 61-6-37.1B

PLAINTIFF: Harleysville Bank

VS

DEFENDANT: William C. Huyler III & Robin Leigh Huyler

SALE ADDRESS: 1845 Huntsman Lane, West Chester, PA 19382

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

SALE NO. 22-1-21 Writ of Execution No. 2019-05149 DEBT \$76,187.51

ALL THAT CERTAIN lot of land which is erected the South house of a block of two brick dwelling houses designated as No. 125 Woodland Avenue, situated in the Second Ward of the City of Coatesville, County of Chester and State of Pennsylvania, more particularly bounded and described as follows:

BEGINNING at a point on the East curb line of Woodland Avenue distant 122 feet Southwardly from the South curb line of Walnut Street and opposite the corner of the middle dividing portion on said block of two brick dwelling houses; thence by land of Charles Petrosky and wife, and passing through the center of the middle dividing partition in said block of two brick dwelling houses North 84 degrees 29 minutes East 143.74 feet to the center line of a 15 feet wide alley; thence by the center line of said alley South 6 degrees 27 minutes East, 22.45 feet to a corner of land of Mary Lipka, formerly of Calvin Snyder;

thence by the same South 84 degrees 29 minutes West 144.2 feet to the said East curb line of Woodland Avenue, thence by the same North 5 degrees 31 minutes West, 22 feet to the place of beginning.

BEING THE SAME PREMISES which Merton C. Sellers and Billie Marie Sellers, husband and wife, by Deed dated December 29, 2010 and recorded January 5, 2011 in the Office of the Recorder of Deeds in and for Chester County in Deed Book 8090, Page 2027, granted and conveyed unto DAVID RADECKY and CHARLOTTE RADECKY.

BEING UPI NO. 16-6-966

IMPROVEMENTS thereon: a residential property

PLAINTIFF: Manufacturers and Traders Trust Company also known as M&T Bank Successor By Merger to Hudson City Savings Bank, FSB

VS

DEFENDANT: David A. Radecky a/k/a David Radecky & Charlotte M. Radecky a/k/a Charlotte Radecky

SALE ADDRESS: 125 Woodland Avenue, Coatesville, PA 19320

PLAINTIFF ATTORNEY: **POWERS KIRN, LLC 215-942-2090**

SALE NO. 22-1-22 Writ of Execution No. 2021-00893 DEBT \$106,772.07

Property situate in the WARWICK TOWNSHIP, CHESTER County, Pennsylvania being

BLR # 19-2-56.1

Improvements thereon: RESIDENTIAL DWELLING

PLAINTIFF: Wells Fargo Bank, N.A. as Trustee for Option One Mortgage Loan Trust 2000-D, Asset-Backed Certificates, Series 2000-D

VS

DEFENDANT: Nancy L. Valentin a/k/a Nancy Valentin

SALE ADDRESS: 105 Bethesda Road a/k/a 337 Bethseda Road, Elverson, PA 19520

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

SALE NO. 22-1-23 Writ of Execution No. 2016-10166 DEBT \$232,241.17

Property situate in the TOWNSHIP OF WEST NOTTINGHAM, CHESTER County, Pennsylvania being

BLR # 68-2-32-10

Improvements thereon: RESIDENTIAL DWELLING

PLAINTIFF: Wells Fargo Bank, National Association, as Trustee for Carrington Mortgage Loan Trust, Series 2006-OPT1, Asset Backed Pass-Through Certificiates, Series 2006-OPT1

VS

DEFENDANT: Dawn McIntyre & David McIntyre

SALE ADDRESS: 46 Somerset Drive, Nottingham, PA 19362

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

SALE NO. 22-1-25 Writ of Execution No. 2021-01141 DEBT \$201,117.99

Property situate in the TOWNSHIP OF LOWER OXFORD, CHESTER County, Pennsylvania being

BLR # 56-10-12.4B

Improvements thereon: RESIDENTIAL DWELLING

PLAINTIFF: Deutsche Bank National Trust Company, As Trustee for New Century Home Equity Loan Trust, Series 2005-B, Asset Backed Pass-Through Certificates

VS

DEFENDANT: Patrick Mahan a/k/a Patrick G. Mahan & Kari Mahan a/k/a Kari C. Mahan a/k/a Kari Krolikowski a/k/a Kari Colflesh

SALE ADDRESS: 216 Elkview Road, Lincoln University, PA 19352

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

SALE NO. 22-1-26 Writ of Execution No. 2015-03579 DEBT \$474,464.24

Property situate in the BOROUGH OF OXFORD, CHESTER County, Pennsylvania being

BLR # 6-8-51

Improvements thereon: RESIDENTIAL DWELLING

PLAINTIFF: The Bank of New York Mellon, F/K/A The Bank of New York as Indenture Trustee for the Registered Holders of ABFS Mortgage Loan Trust 2002-2, Mortgage-Backed Pass-Through Certificates, Series 2002-2

VS

DEFENDANT: Henry J. Ruffenach

SALE ADDRESS: 224 Penn Avenue, Oxford, PA 19363

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

SALE NO. 22-1-27

Writ of Execution No. 2017-05629 DEBT \$475,140.55

Property situate in the TOWNSHIP OF FRANKLIN, CHESTER County, Pennsylvania being

BLR # 72-002-0002.0200

Improvements thereon: RESIDENTIAL DWELLING

PLAINTIFF: Deutsche Bank National Trust Company, as Trustee for Ameriquest Mortgage Securities Inc., Asset-Backed Pass-Through Certificates, Series ARSI 2006-M3

VS

DEFENDANT: Art W. Paviglianiti a/k/a Art Paviglianiti & Karen L. Paviglianiti

SALE ADDRESS: 613 S. Guernsey Road, West Grove, PA 19390

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

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