

CUMBERLAND LAW JOURNAL

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Carlisle, PA, March 24, 2017

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IN RE: HOWARD F. MILLER, DECEASED, CUMBERLAND CO., COMMON PLEAS,
No. 21-14-0822 CIVIL TERM.

Orphans' Court—Petition for Accounting—Inclusion of Joint Account Into Estate
Distribution—Joint Account Established by Way of Power of Attorney—**In re
Estate of Slomski v. The Thermoclad Company**, 956 A.2d 438 (Pa. Super.
2008)—Agency Relationship—20 Pa. C.S. §5601—Joint Tenancy—Gifting
Under Power of Attorney—Petition Granted—Joint Account Will Not Transfer
to Joint Tenants With Right of Survivorship.

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**IN RE: HOWARD F. MILLER, DECEASED, CUMBERLAND
CO., COMMON PLEAS, No. 21-14-0822 CIVIL TERM.**

Orphans' Court—Petition for Accounting—Inclusion of Joint Account Into Estate Distribution—Joint Account Established by Way of Power of Attorney—**In re Estate of Slomski v. The Thermoclad Company**, 956 A.2d 438 (Pa. Super. 2008)—Agency Relationship—20 Pa. C.S. §5601—Joint Tenancy—Gifting Under Power of Attorney—Petition Granted—Joint Account Will Not Transfer to Joint Tenants With Right of Survivorship.

1. Powers of attorney are to be strictly construed.

2. An agent is generally required to keep the funds of the principal separate from the agent's own personal funds, unless authorized by the principal.

3. Where the Decedent/Father's Power of Attorney states that the siblings as co-agents have the power to "open and close checking, savings, transaction or other deposit accounts in father's name" and where the Power of Attorney states that "my agents must act jointly, not individually, for all gifting" and where the Power of Attorney waives the general requirement that assets may not be commingled between the principal and co-agent, the co-executors acted without legal authority under the Power of Attorney to open the Joint Account as a joint tenancy with right of survivorship.

4. Where the clearest evidence of Father's intent was that he wanted all four siblings to agree as to the disposition of his estate and that was not done with the Farm Account, the establishment of the Joint Account must fail, even if it is not considered a gift, as an improper commingling of assets and not reflective of Father's intent.

ROBERT G. FREY, ESQUIRE, for the Petitioners.

KATHLEEN MISTURAK-GINGRICH, ESQUIRE, for the Co-Executors.

IN RE: PETITION FOR ACCOUNTING

Before BREWBAKER, J.

OPINION AND ORDER

BREWBAKER, J., January 19, 2017:—

Before the Court is a petition to compel the filing of an account filed by Renee E. Andwood ("Renee") and Karen M. Blackbird ("Karen") (jointly "the sisters"), seeking to compel the executors of their father's estate, Geoff G. Miller ("Geoff") and Huntley H. Miller ("Chet") (jointly "the brothers") to include the Farm Account, M&T Bank Account Nos. *****1639 and *****7452 as an asset of the estate and not owned by the brothers as joint tenants with the right of survivorship. For the reasons that follow, the petition will be granted.

STATEMENT OF FACTS

The following facts are not in dispute.¹ On November 9, 2011, Howard F. Miller (“Father”) executed a Power of Attorney, whereby Father appointed his four children, Geoff, Chet, Renee, and Karen, to act on his behalf “jointly or individually” as his co-agents. Previously, Father and his wife, Marguerite E. Miller,² transferred the family homestead to themselves and the four siblings as joint tenants with the right of survivorship. The siblings agreed to split equally responsibility for the real estate taxes, insurance, maintenance, upkeep and repairs to the family homestead.

Father died on August 21, 2014. In his will, signed in May 2009, Geoff and Chet were named as executors. Prior to his death, Father had jointly operated a farm on the family homestead along with Geoff and Chet. Father and his sons provided the land, the seed, the fertilizer and paid to truck the produce to market, while a Mr. Widders supplied the farm equipment and the manpower to operate the farm. Operating revenues were traditionally deposited into a checking account located at Citizens Bank, and expenses were paid for from the same account. In February 2012, Certificates of Deposit totaling approximately \$70,000 matured. Geoff, acting as Father’s POA, took the \$70,000 from the maturing Certificates of Deposit and \$30,000 from Father’s Citizens Bank account and opened a new account at M&T Bank (“Farm Account”). The Farm Account was opened as a joint account with right of survivorship, listing Father, Geoff, and Chet as the owners. After Father’s death, the Farm Account was retitled to Geoff and Chet. Additionally, the siblings agreed to change ownership of the family homestead from joint tenants with right of survivorship to tenants in common, and have amicably agreed to partition the property.

Prior to his death, Father had gifted all four siblings \$6,000 on several occasions. At first, the gifts were from the Citizens Bank account. Later, Father had Geoff send the gifts from the Farm Account to avoid depleting the Citizens Bank account because Father relied upon that money to pay for his care. After Father’s death, Geoff and Chet transferred one-third (\$23,840.58) of the date of death value of the Farm Account (\$71,522.35) to Father’s Estate Account.

¹ The parties submitted a Joint Stipulation of Facts upon which this Court bases its opinion.

² Marguerite Miller passed away in June 2011 and her estate is not at issue in the present case.

On January 27, 2016, Karen and Renee filed a Petition to Show Cause Why an Account Should Not be Filed in Accordance with 20 Pa. C.S.A. §3501.1.³ Geoff and Chet filed an Answer (Nunc Pro Tunc) on March 14, 2016, and the parties entered settlement negotiations. On October 31, 2016, counsel for all parties informed the Court that the negotiations had reached an impasse. A status conference was held on November 15, 2016, and after agreement of the parties that the matter would be decided on briefs, counsel was ordered to file stipulations of fact and legal memoranda by December 30, 2016, to enable the Court to decide the ownership of the Farm Account.

The main issue between the parties at this time is over the Farm Account. The brothers assert that Father agreed to the opening of the Farm Account so that Geoff and Chet could continue to operate the farm after Father's death. The sisters disagree.

In their petition, the sisters contend that the Power of Attorney did not grant Geoff the authority to withdraw funds from one account and use those funds to open a new account jointly with the right of survivorship with just himself, Father, and Chet. The sisters argue that powers of attorney must be strictly construed, and point to language in the Power of Attorney in the present case stating that assets of Father were to be kept separate from the co-agents' assets except when there was a gift. According to the language of the Power of Attorney, in the case of a gift, all four siblings were required to agree to the transfer, which did not occur with the transfer of the assets to the Farm Account.

The sisters also argue that the transfer was against Father's probable intent with respect to the distribution of his estate, and therefore in violation of the Power of Attorney, because Father was clear that he wanted his estate divided equally between the four siblings. The sisters also point out that nowhere in the Power of Attorney does it grant the authority to create an account in the name of Father along with others, such as creating a joint account with the right of survivorship, but only permits the creation of accounts in Father's name. The sisters further argue that the creation of the Farm Account was not a continuation of the farming business, but rather the creation of a new venture and a radical change. The sisters note that the farming arrangement is essentially one of landlord and tenant, and that a separate account could have been cre-

³ A second action was filed, entitled a Complaint in Partition. This matter has been indefinitely stayed by the parties because the parties have agreed to voluntarily partition the family homestead.

ated in the name of Father and all four children to run the land that they all jointly owned. Because the transfer was not authorized by the Power of Attorney, the sisters contend that the transfer was therefore a nullity.

Geoff and Chet contend that the Farm Account was lawfully opened pursuant to the Power of Attorney. The brothers point to various other transactions signed on behalf of Father under the Power of Attorney that have not been questioned. Moreover, the brothers argue that the account is legally theirs because of the right of survivorship and that the account was not a fiduciary or custodial account. The account was opened with Father's full knowledge and consent so that the brothers could continue the farm operation after his death. The brothers also note that Karen and Renee knew about the Farm Account prior to Father's death and did not challenge it, and also received gifts from the account totaling \$12,000 each. Additionally, the brothers argue that there is no evidence that Father intended the Farm Account to be a gift, but rather the evidence shows that Father intended the account to serve as the means to continue the farm operation after he died.

ANALYSIS

We begin by noting that powers of attorney are to be strictly construed. **In re Estate of Slomski v. The Thermoclad Company**, 956 A.2d 438, 444 (Pa. Super. 2008), (quoting **In re Estate of Cambest**, 756 A.2d 45, 52 (Pa. Super. 2000)). A power of attorney is "an instrument granting someone authority to act as agent or attorney-in-fact for the grantor." **Black's Law Dictionary** at 1209 (8th ed. 2004). An attorney-in-fact is someone "who is designated to transact business for another; a legal agent." **Id.** at 138; **see also**, 20 Pa. C.S. §5601(f) (defining the term "agent" as a "person designated by a principal in a power of attorney to act on behalf of that principal"). Under 20 Pa. C.S. §5601, an agent is generally required to keep the funds of the principal separate from the agent's own personal funds, unless authorized by the principal.

In the present case, Section 5 of the "Durable Power of attorney for Howard F. Miller" states the siblings as co-agents have the power to "open and close checking, savings, transaction or other deposit accounts in [Father's] name." Exhibit C to Joint Stipulations, Section 5. Section 22 of the Power of Attorney states that "[m]y Agents must act jointly, not individually, for all gifting." Exhibit C to Joint Stipulations, Section 22 (emphasis in original). Section 23 further states that "[m]y Agent and the donee of the gift shall be responsible as equity and justice may require

to the extent that a gift made by my Agent is inconsistent with my directions and planning of my probable intent with respect to the disposition of my estate.” **Id.** Finally, Section 22 waives the general requirement that assets may not be commingled between the principal and co-agent, by stating “**I specifically and expressly waive any requirements in effect now and in the future to have my assets kept separate from my Agent’s assets.**” **Id.** (emphasis in original).

We agree with Karen and Renee that Geoff and Chet acted without legal authority under the Power of Attorney to open the Farm Account as a joint tenancy with right of survivorship. Ultimately, we conclude that it does not matter for purposes of this case whether or not the transfer of the funds was a gift or not. If it was a gift, then all four siblings were required to agree to the transfer. Geoff and Chet contend that Karen and Renee did not dispute the opening of the account at that time and later received gifts from the account, thereby implicitly agreeing. However, neither the receipt of money from the account nor lack of protest does not indicate acquiescence in this case. There are many reasons why Karen and Renee may not have objected at the time of the account’s creation. For example, they may not have understood the implications of the joint tenancy or that Father intended the transfer to be a gift and not merely a means to keep Father’s care expenses separate from farm expenses. The Power of Attorney states that the siblings must unanimously agree to a transaction involving a gift. The burden therefore is on Geoff and Chet to show that there was unanimous agreement, which, given Karen and Renee’s objections, is not the case involving the Farm Account. The transfer must fail if it is considered a gift due to lack of unanimous consent.

If the transfer was **not** a gift, then the money was required to be kept separate as the Power of Attorney does not permit the commingling of assets between Father and the siblings, with the sole exception of a gift. The waiver of the commingling requirement is contained within Section 22 of the Power of Attorney, which concerns gifts, but is not mentioned elsewhere. Moreover, the acknowledgement of the Power of Attorney signed by each sibling states that “I shall keep the assets of the principal separate from my assets (**except where a gift of assets may be titled jointly in the names of Principal and Agent**).” Exhibit C to Joint Stipulations, Acknowledgement (emphasis added). The only reasonable interpretation of these two provisions, read together to give effect to both, is that the waiver is limited to gifts and is inapplicable to other types of transactions. Father may have wished to give the money to Geoff and Chet

so that they could continue operating the farm upon Father's death. If this was in fact true, then Father should have amended his will to reflect this intent. If the intention was to separate farm expenses and revenue from Father's day-to-day care expenses, then the account should have been created in just Father's name. In that event, the siblings, with the power of attorney, would have had the power to draw upon these funds as needed pursuant to Section 5 of the Power of Attorney. The clearest evidence of Father's intent is that he wanted all four siblings to agree as to the disposition of his estate, which was not done with the Farm Account. The establishment of the Farm Account must fail, even if it is not considered a gift, as an improper commingling of assets, and not reflective of Father's intent.

Consequently, we conclude that the establishment of the Farm Account was done without authorization under the Power of Attorney, and therefore the transfer was invalid. The money in the account should properly be considered as part of Father's estate and should not have transferred to Geoff and Chet as joint tenants with the right of survivorship upon Father's death.

ORDER

AND NOW, this 19th day of January, 2017, upon consideration of the Petition to Compel the Filing of an Account by Petitioners Renee E. Andwood and Karen M. Blackbird, the petition is hereby GRANTED. It is hereby ORDERED that the Executors Geoff G. Miller and Huntley H. Miller ("Chet") are to file an accounting with the Farm Account, M&T Bank Account Nos. *****1639 and *****7452 being included as part of Decedent's estate, and that the Farm Account will not transfer to Geoff and Chet as joint tenants with right of survivorship.

ESTATE AND TRUST NOTICES

Notice is hereby given that, in the estates of the decedents set forth below, the Register of Wills has granted letters testamentary or of administration to the persons named. Notice is also hereby given of the existence of the trusts of the deceased settlors set forth below for whom no personal representatives have been appointed within 90 days of death. All persons having claims or demands against said estates or trusts are requested to make known the same, and all persons indebted to said estates or trusts are requested to make payment, without delay, to the executors or administrators or trustees or to their attorneys named below.

FIRST PUBLICATION

Brumbach, Sofia E., dec'd.

Late of South Middleton Township.

Executor: Kenneth M. Brumbach, Jr. c/o Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Attorneys: Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Class, John K., Jr., dec'd.

Late of Lower Allen Township.

Executrix: Mrs. Barbara L. Kennedy.

Attorney: Gary L. Rothschild, Esquire, 2215 Forest Hills Drive, Suite 35, Harrisburg, PA 17112.

Gati, Auguste, dec'd.

Late of Upper Allen Township.

Co-Executrices: Joanne Williams a/k/a Josephine Ann Williams, 908 Thornton Drive, Mechanicsburg, PA 17055 and Susan G. Reyna, 135 Tuckahoe Road, Dillsburg, PA 17019.

Attorney: Jane M. Alexander, Esquire, 148 S. Baltimore Street, Dillsburg, PA 17019-1007.

Gudalis, Victoria J., dec'd.

Late of Silver Spring Township.

Administrator: Joseph C. Gudalis c/o Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Attorneys: Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Henschke, William R., dec'd.

Late of the Borough of Mechanicsburg.

Executor: William H. Henschke, II c/o Bradley L. Griffie, Esquire, Griffie & Associates, P.C., 396 Alexander Spring Road, Suite 1, Carlisle, PA 17015.

Attorneys: Bradley L. Griffie, Esquire, Griffie & Associates, P.C.

McAlister, Dolores J., dec'd.

Late of East Pennsboro Township.

Executrix: Beth Ann McAlister c/o Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Attorneys: Lisa Marie Coyne, Esquire, Coyne & Coyne, P.C., 3901 Market Street, Camp Hill, PA 17011-4227.

Myers, Nancy D., dec'd.

Late of East Pennsboro Township, Summerdale.

Executor: Kerry A. Myers.

Attorneys: Andrew S. Rusniak, Esquire, McNees Wallace & Nurick LLC, 570 Lausch Lane, Suite 200, Lancaster, PA 17601, (717) 581-3704.

Reed, Lee Elwood, Jr., dec'd.

Late of Lower Allen Township.

Administratrix: Connie Still.
 Attorneys: Melanie Walz Scaringi,
 Esquire, Scaringi & Scaringi, P.C.,
 2000 Linglestown Road, Suite
 106, Harrisburg, PA 17110.

Russell, James C., dec'd.

Late of Camp Hill.
 Executor: David A. Russell c/o
 Mark W. Allshouse, Esquire,
 Christian Lawyer Solutions, LLC,
 4833 Spring Road, Shermans
 Dale, PA 17090.
 Attorneys: Mark W. Allshouse,
 Esquire, Christian Lawyer Solu-
 tions, LLC, 4833 Spring Road,
 Shermans Dale, PA 17090, (717)
 582-4006.

Snyder, Eugene H., dec'd.

Late of the Township of Monroe.
 Executrix: Susan B. Myers.
 Attorneys: Jessica F. Greene, Es-
 quire, Keystone Elder Law P.C.,
 555 Gettysburg Pike, Suite C-100,
 Mechanicsburg, PA 17055, (717)
 697-3223.

SECOND PUBLICATION

Boggs, Norene S., dec'd.

Late of the Upper Allen Township.
 Executor: Edward W. Boggs, 17
 Broadmoor Drive, Mechanics-
 burg, PA 17055.
 Attorney: Marlin R. McCaleb, Es-
 quire, 219 East Main Street, P.O.
 Box 230, Mechanicsburg, PA
 17055.

**Graham, Isabelle M. a/k/a Isabelle
 May Graham,** dec'd.

Late of Silver Spring Township.
 Co-Executors: Jeffrey Calvin Gra-
 ham and Jerry Lee Graham c/o
 Charles E. Shields, III, Esquire, 6
 Clouser Rd., Mechanicsburg, PA
 17055.
 Attorney: Charles E. Shields, III,
 Esquire, 6 Clouser Rd., Mechan-
 icsburg, PA 17055.

Hock, Alma R., dec'd.

Late of Southampton Township.
 Executrices: L. Jean Davis and
 Debra F. Heberlig c/o James M.
 Robinson, Esquire, Salzmans
 Hughes PC, 354 Alexander Spring
 Road, Suite 1, Carlisle, PA 17015.
 Attorneys: Salzmans Hughes, P.C.

Johnston, Lester E., dec'd.

Late of Upper Allen Township.
 Executor: Douglas L. Johnston
 c/o Lisa Marie Coyne, Esquire,
 Coyne & Coyne, P.C., 3901 Market
 Street, Camp Hill, PA 17011-
 4227.
 Attorneys: Lisa Marie Coyne, Es-
 quire, Coyne & Coyne, P.C., 3901
 Market Street, Camp Hill, PA
 17011-4227.

**Kinback, John M. a/k/a John Kin-
 back,** dec'd.

Late of Hampden Township.
 Executrix: Gloria M. Kinback.
 Attorneys: David W. Reager, Es-
 quire, Reager & Adler, PC, 2331
 Market Street, Camp Hill, PA
 17011, (717) 763-1383.

Landis, Richard L., dec'd.

Late of Cumberland County.
 Administrator: Michael H. Landis.
 Attorneys: Michael A. Scherer,
 Esquire, Baric Scherer, LLC, 19
 West South Street, Carlisle, PA
 17013, (717) 249-6873.

Mahalic, Veronica E., dec'd.

Late of Camp Hill.
 Executrix: Patricia A. Bryk.
 Attorney: Barbara Sumple-Sullivan,
 Esquire, 549 Bridge Street, New
 Cumberland, PA 17070.

Mostellak, John, dec'd.

Late of the Borough of Newville.
 Executrix: Kathleen I. Parsons c/o
 Marcus A. McKnight, III, Esquire,

Irwin & McKnight, P.C., 60 West Pomfret Street, Carlisle, PA 17013.
Attorneys: Irwin & McKnight, P.C.

Myers, Henry S., dec'd.

Late of Mechanicsburg.
Executor: David T. Myers, 212 North Third Street, Suite 301, Harrisburg, PA 17101.
Attorneys: Beckley & Madden, P.O. Box 11998, Harrisburg, PA 17108-1998, (717) 233-7691.

Pennington, Ida M., dec'd.

Late of Monroe Township.
Executrix: Wendee S. Booher c/o Martson Law Offices, 10 East High Street, Carlisle, PA 17013.
Attorneys: Kate W. Millikan, Esquire, Martson Law Offices.

Pfalzer, William R., dec'd.

Late of Cumberland County.
Executrix: Gretchen M. Pfalzer Siy, 5820 Fawn Meadow Lane, Enola, PA 17025.
Attorneys: Elyse E. Rogers, Esquire, Saidis, Sullivan & Rogers, 100 Sterling Parkway, Suite 100, Mechanicsburg, PA 17050.

Shoemaker, Anna C., dec'd.

Late of South Middleton Township.
Executor: Stanley L. Albright c/o Marcus A. McKnight, III, Esquire, Irwin & McKnight, P.C., 60 West Pomfret Street, Carlisle, PA 17013.
Attorneys: Irwin & McKnight, P.C.

Thurston, Constance H., dec'd.

Late of Camp Hill Borough.
Administratrix: Jean Thurston, 5298 Cherry Tree Court, Mechanicsburg, PA 17055.
Attorneys: Kristen Snyder, Esquire, Jackson Law Firm, PLLC, 1215 Manor Dr., Ste. 202, Mechanicsburg, PA 17055.

Weigle, Paul E. a/k/a Paul E. Weigle, Sr., dec'd.

Late of South Middleton Township.
Executor: Kevin P. Weigle, 1144 Myerstown Road, Gardners, PA 17324.
Attorneys: Law Office of Keith O. Brenneman, P.C., 44 West Main Street, Mechanicsburg, PA 17055.

Wildman, Richard J., dec'd.

Late of the Borough of Mechanicsburg.
Executrix: Doris M. Wildman c/o Charles E. Shields, III, Esquire, 6 Clouser Rd., Mechanicsburg, PA 17055.
Attorney: Charles E. Shields, III, Esquire, 6 Clouser Rd., Mechanicsburg, PA 17055.

Wolfe, William L., dec'd.

Late of Cumberland County.
Executor: David D. Hukill, 265 Old Stonehouse Rd., Carlisle, PA 17013.
Attorney: Taylor P. Andrews, Esquire, 78 West Pomfret Street, Carlisle, PA 17013.

Youell, Benjamin H., III, dec'd.

Late of Hampden Township.
Executor: Mikell Y. Worley, 605 Highwood Dr., Baltimore, MD 21212.
Attorneys: Peter G. Howland, Esquire, Wix, Wenger & Weidner, 508 North Second Street, P.O. Box 845, Harrisburg, PA 17108-0845, (717) 234-4182.

THIRD PUBLICATION

Acri, Ercol O., Sr. a/k/a Eric Acri, Sr., dec'd.

Late of Mechanicsburg Borough.
Executors: Elizabeth A. Acri-Bowen, Denise Acri McGarvey and Ercol O. Acri, Jr. c/o James M. Robinson, Esquire, Salzman Hughes PC, 354 Alexander Spring

Road, Suite 1, Carlisle, PA 17015.
Attorneys: Salzman Hughes, P.C.

Carricato, Julius F., dec'd.

Late of Mechanicsburg Borough.
Executor: Timothy Carricato c/o
Lisa Marie Coyne, Esquire, Coyne
& Coyne, P.C., 3901 Market
Street, Camp Hill, PA 17011-
4227.

Attorneys: Lisa Marie Coyne, Es-
quire, Coyne & Coyne, P.C., 3901
Market Street, Camp Hill, PA
17011-4227.

**Coxon, Janet M. a/k/a Janet Mae
Coxon**, dec'd.

Late of Upper Allen Township.
Executor: Jere M. Coxon c/o Wil-
liam R. Church, Esquire, Keefer
Wood Allen & Rahal, LLP, P.O. Box
11963, Harrisburg, PA 17108-
1963.

Attorneys: William R. Church,
Esquire, Keefer Wood Allen &
Rahal, LLP, P.O. Box 11963, Har-
risburg, PA 17108-1963.

Donofrio, Ernest Sr., dec'd.

Late of Upper Allen Township.
Executor: Ernest Donofrio, Jr. c/o
Sean M. Shultz, Esquire, Saidis,
Sullivan & Rogers, 100 Sterling
Parkway, Suite 100, Mechanics-
burg, PA 17050.

Attorneys: Sean M. Shultz, Es-
quire, Saidis, Sullivan & Rogers,
100 Sterling Parkway, Suite 100,
Mechanicsburg, PA 17050, (717)
612-5800.

Freeman, Helen E., dec'd.

Late of North Middleton Township.
Executor: Leroy H. Freeman c/o
Robert G. Frey, Esquire, 5 South
Hanover Street, Carlisle, PA
17013.

Attorneys: Frey and Tiley.

Gardner, Betty A., dec'd.

Late of Hopewell Township.

Executrix: Jane L. Bender c/o
Thomas P. Gleason, Esquire, 49
West Orange Street, Suite 3, Ship-
pensburg, PA 17257.

Attorney: Thomas P. Gleason,
Esquire, 49 West Orange Street,
Suite 3, Shippensburg, PA 17257,
(717) 532-3270.

Gaudaen, Blanche E., dec'd.

Late of Upper Allen Township.
Executor: Lawrence G. Gaudaen.
Attorneys: Timothy M. Finnerty,
Esquire, McNees Wallace & Nurick
LLC, 100 Pine Street, P.O. Box
1166, Harrisburg, PA 17108-
1166, (717) 232-8000.

**Howard, Chalmers Campbell a/k/a
Chal Howard**, dec'd.

Late of New Cumberland Borough.
Executor: Boyd Howard, 100 N.
23rd St., Camp Hill, PA 17011.

Attorney: None.

**Liddick, Ernest A. a/k/a Ernest
A. Liddick**, dec'd.

Late of East Pennsboro Township.
Executors: Mary Lou Santo, 1028
Hemlock Lane, Enola, PA 17025
and Arthur A. Liddick, 224 Belle
Vista Drive, Marysville, PA 17053.
Attorney: R. Benjamin Cramer,
Esquire, P.O. Box 159, Duncan-
non, PA 17020.

**McCorkel, Doris F. a/k/a Doris Fay
McCorkel**, dec'd.

Late of Monroe Township.
Executor: Joseph McCorkel c/o
Robert C. Saidis, Esquire, Saidis,
Sullivan & Rogers, 100 Sterling
Parkway, Suite 100, Mechanics-
burg, PA 17050.

Attorneys: Robert C. Saidis, Es-
quire, Saidis, Sullivan & Rogers,
100 Sterling Parkway, Suite 100,
Mechanicsburg, PA 17050, (717)
612-5800.

Singer, Mable, dec'd.

Late of South Middleton Township.

Administratrix c.t.a.: Ardelle M. Mason c/o Flower Law, LLC, 10 West High Street, Carlisle, PA 17013.

Attorneys: Flower Law, LLC.

Sober, Nelson A., dec'd.

Late of Middlesex Township.

Executor: Curtis L. Sober, 321 Stumpstown Road, Mechanicsburg, PA 17055.

Attorneys: David H. Stone, Esquire, Stone, LaFaver & Shekletski, P.O. Box E, New Cumberland, PA 17070.

Taylor, Jo Anne, dec'd.

Late of New Cumberland Borough. Executor: Terry N. Taylor.

Attorneys: Melanie Walz Scaringi, Esquire, Scaringi & Scaringi, P.C., 2000 Linglestown Road, Suite 106, Harrisburg, PA 17110.

Thompson, Andrew S., dec'd.

Late of Hampden Township.

Thompson Revocable Living Trust dated February 7, 2008.

Trustee: Thomas S. Thompson, 919 Hawthorne Street, Enola, PA 17025.

Attorneys: Sean M. Shultz, Esquire, Saidis, Sullivan & Rogers, 100 Sterling Parkway, Suite 100, Mechanicsburg, PA 17050, (717) 612-5800.

Thrush, Margy Ann a/k/a Margy A. Thrush, dec'd.

Late of Dickinson Township, Carlisle.

Executor: Douglas A. Weigle c/o Mark A. Mateya, Esquire, Mateya Law Firm, P.C., 55 W. Church Avenue, Carlisle, PA 17013.

Attorneys: Mark A. Mateya, Esquire, Mateya Law Firm, P.C., 55

W. Church Avenue, Carlisle, PA 17013, (717) 241-6500.

Wagner, Jeanne M., dec'd.

Late of East Pennsboro Township. Co-Executors: Paul E. Wagner and David J. Wagner c/o David W. DeLuce, Esquire, Johnson, Duffie, Stewart & Weidner, 301 Market Street, P.O. Box 109, Lemoyne, PA 17043.

Attorneys: David W. DeLuce, Esquire, Johnson, Duffie, Stewart & Weidner, 301 Market Street, P.O. Box 109, Lemoyne, PA 17043.

NOTICE

NOTICE IS HEREBY GIVEN that an application for registration of the fictitious name:

SKILL GAMES OF PA was filed with the Department of State of the Commonwealth of Pennsylvania on February 24, 2017, under the Fictitious Names Act, Act 1982, No. 295 (54 Pa. C.S. Sections 301-332). The address of the principal office of the business to be carried on through the fictitious name is: 409 Criswell Drive, Boiling Springs, PA 17007. The name and address of the entity who is party to the registration are: ATM Repair Group, LLC, 409 Criswell Drive, Boiling Springs, PA 17007.

MICHAEL L. BANGS, ESQUIRE
BANGS LAW OFFICE, LLC
429 South 18th Street
Camp Hill, PA 17011

Mar. 24

NOTICE

NOTICE IS HEREBY GIVEN that under 54 Pa. C.S. and Application for Registration of Fictitious Name for:

YODER CLEANING SERVICES a domestic and commercial cleaning service, conducting business in Cum-

berland County, PA with its principal office located at: 1122 West Trindle Road, Mechanicsburg, PA 17055 will be filed with the Department of State. The names and address of the individuals that are party to the registration are Kathryn Ruth Yoder and Dwane Franklin Yoder, Jr., 1122 West Trindle Rd., Mechanicsburg, PA 17055.

Mar. 24

NOTICE

NOTICE IS HEREBY GIVEN that Articles of Incorporation for:

BLUE MOUNTAIN REALTY
TRANSFER, INC.

have been filed with the Department of State of the Commonwealth of Pennsylvania pursuant to the provisions of the Pennsylvania Business Corporation Law of 1988, as amended.

CALDWELL & KEARNS, P.C.
3631 North Front Street
Harrisburg, PA 17110

Mar. 24

NOTICE OF INCORPORATION

NOTICE IS HEREBY GIVEN in compliance with the Nonprofit Corporation requirements of the Business Corporation Law of 1988, that Articles of Incorporation were filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, on February 9, 2017, for the purpose of obtaining a Certificate of Incorporation of a non-profit corporation to be organized under the Business Corporation Law of 1988, as amended and supplemented. The name of the proposed non-profit corporation is:

DINING WITH DIGNITY, INC.

The purpose for which the corporation was organized is: To engage in and do any lawful act concerning any and all lawful business for which corporation may be incorporated under the Business Corporation Law of the Commonwealth of Pennsylvania.

DAVID W. REAGER, ESQUIRE
REAGER & ADLER, PC
2331 Market Street
Camp Hill, PA 17011
(717) 763-1383

Mar. 24

LCL-PA

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PERIODICAL PUBLICATION

* Dated Material. Do Not Delay. Please Deliver Before Monday, March 27, 2017