



Chester County Law Reporter

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Chester County Law Reporter

(USPS 102-900)

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F. Jennersville Hospital Property

Jennersville seeks tax exemption under two case numbers. The two filings were a result of the timing of the filings. Jennersville acquired the property at 1015 West Baltimore Pike, Parcel 58-03-0018.0000 from the West Grove Hospital Company, LLC on October 1, 2017. The first Jennersville appeal now designated as 2017-11227-AB was filed with the Board of Assessment on July 31, 2017, which was two months prior to acquisition. Jennersville's application was denied by the Board of Assessment. Jennersville then filed a second appeal before the Board of Assessment on July 27, 2018. This appeal was also denied. This denial was timely appealed to the Court of Common Pleas and is docketed at 2018-11859-AB. The parcel contains 12.4 acres and is improved with an acute care hospital. Ex. B-1.

III. ISSUES

- A. Did the Hospitals have standing to bring the 2018 Tax Appeal?
- B. Are the Hospitals entitled to a tax exemption?

IV. HOLDINGS

- A. No, the Hospitals did not have standing to bring the 2018 tax appeal.
- B. No, the Hospitals have not met the criteria for tax exemption.

V. RATIONALE*A. The 2017 Appeals*

All of the hospitals filed their initial appeals to the Board of Assessment in July of 2017. Each hospital sought a real estate tax exemption for the tax year 2018. The General County Assessment Law limits who can file such an appeal to those that are "aggrieved." To be considered aggrieved, the filing party must have a direct and immediate interest in the assessment. *See*, 53 Pa. C.S. §8844(c)(1); *Appeal of Marple Newtown School District*, 453 A.2d 68 (Pa. Cmwlth. 1982).

At the time it filed its appeal, Phoenixville Hospital did not own the property subject to the appeal. The Hospital had no obligation nor a direct and immediate interest in any assessment. Each hospital may have had a contingent interest in their respective properties. However, the future ownership of the subject parcels was far from certain and certainly not guaranteed.

For each hospital, their potential ownership was contingent upon the fulfillment of a significant, multi-party contractual agreement containing over twenty (20) conditions precedent. *See e.g.*, PASD-5. The massive and complicated financial undertaking, which required the issuance of BCIDA Bonds and regulatory approvals, meant there was no certainty that the transfer of ownership would take place or when it would take place. One indicia of the tenuous nature of the transaction was that

settlement was continued several times. Eventually, the financing and sale of the hospital properties consummated October 17, 2017. Because the hospitals did not own nor hold even equitable title in the real estate, the Board of Assessment denied each hospital's appeal. Each hospital filed an appeal to the Court of Common Pleas. Those appeals for each hospital bear the 2017 file numbers.

In order for the hospitals to even be heard, they must possess the requisite legal standing to file their application. The Commonwealth Court defined standing as any person who has a direct, immediate, pecuniary and substantial interest in the property. See, *In Re Appeal of Marple Newton School District*, 453 A.2d 68 (Pa. Cmwlth. 1982). See also, 72 P.S. §5349(c). The Supreme Court recognized that the real owner does not necessarily mean the actual titled owner but could include the concept of equitable owner. *Marcus Hook Dev. Park, Inc. v. Board of Assessment Appeals*, 449 A.2d 70 (Pa. Cmwlth. 1986).

In the instant cases, each hospital was, on the date of filing in 2017, owned by a for profit company. The conglomeration of these hospitals was part of a multi-party transaction involving the IDA, several doctor groups, and many hospitals, some of which were not located in Chester County. As noted in the factual recitation, Reading Health, now Tower Health, was seeking to change from a one-city hospital into a regional health care network. To accomplish this metamorphosis, Reading/Tower Health needed the \$590,000,000 in funds to be generated by the issuance and sale to public and private investors. The bond issuance required several layers of protections and the backing of the Berks County Industrial Development Authority. This was not a simple purchase of real estate.

At the time of the filing of the initial appeals in 2017, the hospitals did not have a "direct immediate" interest in the tax assessment of the property. In July of 2017, each of the properties were owned by Community Health Systems, or subsidiary thereof, as a for-profit hospital. Each of the now hospital appellants had no obligation to pay real estate tax on their respective subject parcels until consummation of the entire deal nearly two months after the filings. In July of 2017 at the filing of the initial appeal before the Board, the LLCs which eventually held title owned nothing. For example, the property that became Jennersville Hospital was still titled as West Grove Hospital Company LLC. See, Ex. AGSD-1.

Second, the Asset and Membership Interest Purchase Agreement called for the completion of the purchases by July 31, 2017. See, e.g. PASD-5, AGSD-1. We know that settlement did not occur on that date. There were over 20 conditions precedent listed in Sections 7 and 8 of the Agreement which needed to be completed prior to settlement. Thus, there was no guarantee that the settlement would ever take place. This is not the same position as a non-owner lessee as exited in *Marple Newtown, supra*. Nor do the three hospitals' interest rise to the level of an equitable owner which was analyzed by the Supreme Court in *Appeal of Baltimore & Ohio Railroad from Tax Assessment*, 175 A.2d (Pa. 1961). At their best Reading Health/Tower Health and/or each of the hospitals had an agreement creating a possibility that hospital LLCs would acquire the respective real estate. This is not a sufficient interest to establish standing for the appeals. Thus, each hospital's appeal to this court, docketed at 2017-11226-AB

(Phoenixville), 2017-11220-AB, 2017-11222-AB, 2017-11223-AB (Brandywine) and 2017-11227-AB (Jennersville), collectively the “2017 Appeals” are denied.

B. 2018 Appeals

Each of the taxing authorities agreed that the hospitals did have appropriate standing for each of the respective tax parcels when the appeal to the Board of Assessment were filed in July of 2018. The appeals, if granted, would then be effective for the 2019 tax year and beyond pursuant to both the “tax assessment day rule” as explained in *In Re Appeal of Springfield Hospital Folio No. 42-00-06625-01*, 179 A.3d 632 (Pa. Cmwlth. 2018) and the pending appeal rule enunciated in *In Re P-Ville Associates*, 87 A.3d 898 (Pa. Cmwlth. 2014).

C. Tax Exemption

1. General County Assessment Law Analysis

The hospitals, in seeking a tax exemption, bear the burden of proving that they are entitled to exemption. *Four Freedoms House of Philadelphia, Inc. v. Philadelphia*, 279 A.2d 155 (Pa. 1971). Any analysis under the General County Assessment Law 72 P.S. §5453.202 (hereinafter “Assessment Law”) will be strictly construed. *YMCA v. Reading*, 167 A.2d 155 (Pa. 1971). The three criteria under the 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. See, *Woods School Tax Exemption Case*, 178 A.2d 600 (Pa. 1962).

At the outset, the hospitals note that they are each organized as not-for-profit LLCs under federal tax law. The hospital witnesses also made a point to testify that the hospitals lost money as a business. Non-profit status under federal tax law and/or a business that is not profitable are not synonymous with charitable or charity. The Superior Court held that federal tax exemptions do not enter into the consideration of whether a property is entitled to real estate tax exemption under Pennsylvania law. *Richmond Civic Club v. Board of Property Assessment, Appeals & Review*, 215 A.2d 310 (Pa. Super. 1965).

Each of the hospitals were presented as a money-losing operation. They argued that the pandemic had cost them elective procedures which placed them in an untenable economic situation. However, this glosses over the testimony relating to the management fees drawn by Tower Health. For example, in FY 2018, Phoenixville Hospital realized an operating loss of \$1,446,770. That operating loss included the FY 2018 management fee of \$3,483,000 charged to the hospital by Tower Health. Phoenixville, as were all the other hospitals, was also charged for IDA Bond interest on an obligation incurred by Tower Health from which no bond proceeds were allocated to the individual hospitals. These payments, to answer for the debt of Tower Health, further contributed to the “operating loss” in any given fiscal year.

As noted in our discussion of the facts, Tower Health presented no justification

for taking such large sums as a management fee from each of the subject hospitals. Mathematics reveals that but for the management fee demanded by Towner Health, which appears to be primarily for the purpose of paying Tower Health executives, Phoenixville did make “a profit” or, more accurately from an accounting standpoint, showed a surplus of revenue over expense.

Evidence was also developed that the Internal Revenue Service treats the hospitals as not for profit business. See, Ex. PH-4, BH-4 and JH-4. But the IRS also has noted that the operation and executive compensation is excessive and subjects Tower Health to a 21% excise tax. See *e.g.*, Ex. PASD-21; see also IRS Section 4960. The excise tax is applied when five or more executives are compensated in excess of \$1,000,000. We know from the evidence each hospital’s management charge resulted in the Tower Health Executives receiving approximately \$6,000,000 in FY 2018. See *e.g.*, PH-18 and the testimony Robert Ehinger. Clint Matthews, CEO of Tower Health alone earned, without inclusion of bonuses, \$2,500,000 in FY 2018. Perhaps had each hospital not been required to pay exorbitant amounts to Tower Health for management fees and interest they would not have been “failing businesses.”

2. HUP Test Analysis

As noted, under the Assessment Law the courts had been reluctant to grant exemption to any entity that was not a “purely public charity”. The Supreme Court, in the *Hospital Utilization Project v. Commonwealth*, *supra*. held that to qualify as such it must possess five criteria: advance a charitable purpose, donate or render gratuitously a substantial portion of its services, benefit a substantial and indefinite class of persons, relieve the government of some of its burden and operate entirely free from private profit motive.

3. Charitable Purpose

The hospitals chose to address only whether it met the charitable purpose test. In short, the hospital argued that the very fact that it is an acute care hospital with an open admission policy advances a charitable purpose. This statement with the accompanying testimonial evidence fails to speak to whether it meets all the criteria set forth in the variety of tests that govern exemption from real estate taxation.

4. Donates or Renders Gratuitously a Substantial Portion of Services

The hospitals contend that that it donates or renders gratuitously a substantial portion of its services. In support thereof, at trial it presented evidence of the amounts of “uncompensated care” and percentages of such care contrasted with its total operating expenses. Factually, that argument carries little weight. As noted in our discussion of the facts, the only exhibit to offer concrete evidence of the amounts of uncompensated/free care or care provided at less than full value is Exhibit PH-6, BH-6 and JH-6 (sales tax exemption application). Each of the hospitals’ percentage of

uncompensated care was approximately 0.00076% of services rendered. That is clearly not substantial.

The *HUP* test does require a review of the totality of the circumstances. We address the same. To support their argument, the hospitals presented Robert Cepielik as an “expert witness”. Mr. Cepielik offered a series of estimates and calculations in support of “uncompensated care.” See also, Ex. PH-97, PH-98, BH-88, BH-89, JH-92, JH-93. The argument was that Medicare and Medicare insurance payments by the government equaled uncompensated care. However, that is not an accurate reflection of what these insurance payments represent.

First, Medicare is a government insurance program available to anyone over the age of 65. This insurance program is offered to all citizens regardless of the individual’s financial circumstances. This is true whether an individual has the resources of Warren Buffett and Bill Gates or is a pauper. It is not a true indicator of charity care. There also was no analysis offered of whether any of the Medicare patients also had private “supplemental” coverage. In fact, the President of Phoenixville Hospital testified that the hospital has no idea of the extent to which its Medicare patients could or could not afford the “usual” fee. Robert Ehinger, SVP of Financial Operations for Tower Health, testified that the Medicare figures given to the expert for review did not include Managed Care patients or any calculation of whether there was supplemental insurance available to some or all of the Medicare patients. Finally, Mr. Cepielik based his expert report and conclusion in large part on the hospital’s Trend Reports. Mr. Cepielik testified that he could find no inaccuracies in the Trend Report. Yet the hospitals argued that the Trend Report was unreliable.

Rather, it appeared that the unreliable testimony came from the hospitals’ witnesses. While arguing they relied upon the Trend Report, the witnesses acknowledge the Trend Report was not prepared in accordance with GAAP, generally accepted accounting principles.² Mr. Cepielik testified that he relied upon “Non-GAAP numbers” or “GAAP like” numbers. There is no such thing. This is a binary selection. Figures relied upon either were or were not prepared in accordance with GAAP. These were not.

The hospitals cannot carry a persuasion burden when they try to have it both ways. On the one hand they wish us to credit Mr. Cepielik’s testimony. Yet on the other hand they argue the testimony offered in reliance upon a Trend Report they acknowledge was unreliable and upon numbers not properly audited.

Over the years, the traditional concept of charity, providing something for no remuneration, has been replaced by an accounting analysis of the care provided to patients which include considerations such as who is “insured” through a government medical program such as Medicaid. On its face, one might conclude that the government paying for health care through insurance is equal to paying for health care directly.

In 1985, when the *HUP* test was adopted, data shows that 11% of Americans

² While discussed here under the *HUP* test analysis, the GAAP requirement is found in Section 373 of Act 55 discussed *infra*.

had health insurance through a public program.³ In 2019, the tax year in which this case was brought, 46% of Americans were insured through government health insurance programs, including the Affordable Care Act, TRICARE (a military family coverage), Medicare, Medicaid, Veterans Administration, CHAMPVA, and Railroad Retirement.⁴ Even these figures, the Census Bureau notes, are inconclusive as the estimates by type of coverage are not mutually exclusive. Many people are covered by more than one type of health insurance either during a given year or as part of a health coverage strategy. The most common example is a person who receives Medicare health insurance and also purchases a supplemental private insurance plan to ensure full coverage.

The testimony and data clearly lead to a conclusion that the government is assuming more of obligation or burden to provide health care. One could conclude that in 1985, the Supreme Court recognized in *HUP* that if the government was only paying for 11% of the population's health care, a given hospital is relieving the government of 89% of its burden. In 2019, the government was now paying nearly one-half of the population's health care costs. Rather than relieving the government of a burden, the financial model in place is to increase greater burden on the government and reliance on government insurance payments.

The Trend Report revealed that at each hospital, the government insurance program of Medicare "reimbursed" each hospital at a rate of 9.1% of the Master Charge Sheet. Blue Cross, a private insurance plan reimbursed the hospital at 5.73% of the Master Charge Sheet. *See e.g.*, Ex. PH-47, BH-47, JH-51. A clear financial reason to take more government insurance patients is the higher reimbursement rate. Each hospital submitted data that established a pattern of growth for government insurance programs. But that overall Medicare patients (including those with supplemental private insurance) constituted about 28% of patients and Medicaid 9%. *See e.g.*, Ex. PH-55, JH-93.

Almost out of necessity there has been a push by government at all levels to rein in medical costs. Medicare and Medicaid, among all government insurance programs, are designed to cover all the costs institutions incur in providing services. An institution that treats patients efficiently and at a cost lower than the stated reimbursement percentage gets the same payment as an inefficient institution. *See e.g.*, Ex. AGSD-8. We recall from the factual recitation that this "reimbursement rate" is calculated as a percentage of the master charge sheet. As Mr. Tillman testified, the master charge sheet is meaningless. Thus, the reimbursement percentage stated above is likely higher or is closer to actual costs of services.

There was no testimony as to the cost of a procedure or what any of the now multiple insurance plans pay for that procedure. That information was solely within the control of the Hospital. It could have produced the agreements and financial arrangements, under a confidentiality agreement if necessary, thus allowing a proper analysis but it did not. The conclusion left to be reached is that such information would

³ Healthcare Financial Review, 1992.

⁴ U.S. Census Bureau Current Population Survey, 2020 Annual & Economic Supplement.

not support their exemption argument. Although uncompensated Medicare costs may be considered in an exemption analysis, the evidence offered at trial leaves the court merely to speculate as to the amounts of uncompensated care.

Perhaps because of the unreliability of the master charge sheet and evidence presented the hospital included “bad debt” as part of their “donations.” Certainly when the hospital provided service to these patients there was no charitable intent. The hospital provided services and expected to be paid in full. In fact, each hospital showed in their budget a line item for bad debt. Bad debt is a business expense, not a charitable contribution.

Mr. Cepielik testified that the bad debt write-offs were on accounts for patients that the hospitals determined had the financial means to pay. To write these amounts off is not charity when the hospitals decided not to pursue the collection of these accounts even though there was, in the hospital’s determination, a means to pay. The ever increasing “bad debt” write-offs do not equal an increase in donated care, to those “who otherwise could not afford to pay.”

Moreover, as a practical matter, there is no evidence supporting a conclusion of Medicare or Medicaid shortfalls. The master charge sheets offered to support this contention are of no value, per the testimony of Phoenixville Hospital’s President. The hospital charge sheets merely serve as a starting point for negotiations with a variety of third-party payors. There was no testimony regarding reimbursement rates of other government insurance programs. It appears the hospitals entered in negotiations with a wide variety of insurance programs and agreed to accept a fee for each service. Accepting a fee for services in an amount equal to that which you have agreed to accept is business not charity.

We acknowledge that under a variety of previous court rulings that “uncompensated” Medicare costs and bad debts may be considered as part of the overall totality of the circumstances. However, each tax exemption case is to be determined on the specific facts and circumstances. *School District of the City of Erie v. Hamot Medical Center*, 601 A.2d 407 (Pa. Cmwlth. 1992).

As we see from a review of prior cases, courts have given varied weight to providing Medicare services and bad debt. In *St. Margaret Seneca Place v. Board of Property Assessment*, 640 A. 2d 380 (Pa. 1994), 48% of the patient/residents receive Medicaid reimbursements. In *Couriers-Susquehanna, Inc. v. County of Dauphin*, 645 A.2d 290 (Pa. Cmwlth. 1994), 60% of patient reimbursements were from Medicaid. In *Mt. Macrina Manor, Inc. v. Fayette County Board of Assessment Appeals*, 683 A.2d 935 (Pa. Cmwlth. 1996), the patients receiving Medicare reimbursement was 51%. In each of the aforementioned cases the tax exemption was approved.

In contrast, the court in *Menno Haven, Inc. v. Franklin County Board of Assessment & Revision of Taxes*, 919 A.2d 333 (Pa. Cmwlth 2007) denied tax exemption where 25% of the patients were Medicare eligible. Among the hospitals subject to these appeals Medicare patients equated to between 9% and 11%. The data and testimony in these three hospitals who are the subject of these appeals does not support a conclusion that these hospitals donate or render gratuitously a substantial portion of their services.

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CHANGE OF NAME NOTICE**IN THE COURT OF COMMON PLEAS
CHESTER COUNTY, PENNSYLVANIA****CIVIL ACTION****LAW NO. 2022-00133-NC**

NOTICE IS HEREBY GIVEN that the name change petition of George Andrew Reigle III was filed in the above-named court and will be heard on Monday, April 11, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Friday, January 7, 2022

Name to be changed from: George Andrew Reigle III to: Andrew Avery Reigle

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****CIVIL ACTION****LAW NO. 2022-00302-NC**

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

Date of filing the Petition: Friday, January 14, 2022

Name to be changed from: Cesar Roman Borrero to: Cesar Roman

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****CIVIL ACTION****LAW NO. 2021-10003-NC**

NOTICE IS HEREBY GIVEN that the name change petition of Adam Ballester on behalf of minor child Ardyn Marie Ballester was filed in the above-named court and will be heard on Monday, January 31, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Tuesday, December 21, 2021

Name to be changed from: Ardyn Marie Ballester to: Ardyn Rae Ballester

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****CIVIL ACTION****LAW NO. 2021-10161-NC**

NOTICE IS HEREBY GIVEN that the name change petition of Kristeen Chubb and Jonathan Simensen on behalf of minor child Christopher Simensen was filed in the above-named court and will be heard on Monday, April 4, 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: Sunday, December 19, 2021

Name to be changed from: Christopher Simensen to: Christopher Simensen-Chubb

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

Ashley E. Rundell, Esquire

Fiffik Law Group, PC

Foster Plaza 7

Suite 315

661 Andersen Drive

Pittsburgh, PA 15220

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

LAW NO. 2022-00134-NC

NOTICE IS HEREBY GIVEN that the name change petition of George Reigle on behalf of minor child Mason Andrew Reigle was filed in the above-named court and will be heard on Monday, April 11, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Friday, January 7, 2022

Name to be changed from: Mason Andrew Reigle to: Mason Andrew Chelli-Reigle

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
CIVIL ACTION**

LAW NO. 2022-00143-NC

NOTICE IS HEREBY GIVEN that the name change petition of Jessica Amy Young on behalf of minor child Lexi Sloan Lerner was filed in the above-named court and will be heard on Monday, April 11, 2022 at 2:00 PM, in Courtroom 3 at the Chester County Justice Center, 201 West Market Street, West Chester, Pennsylvania.

Date of filing the Petition: Friday, January 7, 2022

Name to be changed from: Lexi Sloan Lerner to: Lexi Sloan Young

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
CIVIL ACTION**

LAW NO. 2021-03532-NC

NOTICE IS HEREBY GIVEN that the name change petition of David Jermaine Palmer-Twyman was filed in the above-named court and will be heard on Monday, January 31, 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 6, 2021

Name to be changed from: David Jermaine Palmer-Twyman to: David Jermaine Palmer

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

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

BEAVER, Bruce M., a/k/a Bruce Mike Beaver, late of North Coventry Township. Karin J. Davis & Bryan W. Beaver, care of CAROLYN M. MARCHESANI, Esquire, 800 E. High Street, Pottstown, PA 19464, Executors. CAROLYN M. MARCHESANI, Esquire, Wolf, Baldwin & Associates, 800 E. High Street, Pottstown, PA 19464, attys.

CALLAHAN, Michael D., late of Tredyffrin Township. Lisa Z. Callahan, 26 Militia Hill Drive, Wayne, PA 19087, Executor. NEIL M. HILKERT, Esquire, 229 W. Wayne Avenue, Wayne, PA 19087, atty.

CAMPBELL, Mary Jean T., late of East Vincent Township. Steven A. Stefanowicz, care of DANIELLE M. YACONO, Esquire, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, Administrator. DANIELLE M. YACONO, Esquire, Hamburg, Rubin, Mullin, Maxwell & Lupin, PC, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, atty.

COLBURN, Joseph Thomas, a/k/a Joseph T. Colburn, late of Caln Township. Deborah Colburn, 4215 Edges Mill Rd., Downingtown, PA 19335, Administratrix. JANNA M. PELLETIER, Esquire, 535 N. Church St., Ste. 309, West Chester, PA 19380, atty.

DeMUTIS, Emmanuel, a/k/a Manuel DeMutis, late of East Pikeland Township. Dorothy D. Strunk, care of LISA A. SHEARMAN, Esquire, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, Executrix. LISA A. SHEARMAN, Esquire, Hamburg, Rubin, Mullin, Maxwell & Lupin, PC, 375 Morris Rd., P.O. Box 1479, Lansdale, PA 19446-0773, atty.

DONEGAN, Joan M., late of Kennett Township. Kathleen M. Donegan-Ryon, 303 Oriole Drive, Kennett Square, PA 19348, Executrix. **ROBERT C. BROWN, JR.**, Esquire, Fox, Oldt & Brown, 940 W. Lafayette Street, Suite 100, Easton, PA 18042, atty.

ENTNER, Belle, late of Westtown Township. Dwayne Logie, care of **ROBERT M. SLUTSKY**, Esquire, 600 W. Germantown Pike, Ste. 400, Plymouth Meeting, PA 19462, Administrator. **ROBERT M. SLUTSKY**, Esquire, Slutsky Elder Law, 600 W. Germantown Pike, Ste. 400, Plymouth Meeting, PA 19462, atty.

FANELLA, SR., Albert J., a/k/a Albert J. Fanella and Albert Fanella, late of Uwchlan Township. Trudi A. Mathues, care of **CATHERINE T. DUFFY**, Esquire, 300 W. State St., Ste. 300, Media, PA 19063, Executrix. **CATHERINE T. DUFFY**, Esquire, Eckell, Sparks, Levy, Auerbach, Monte, Sloane, Matthews & Auslander, P.C., 300 W. State St., Ste. 300, Media, PA 19063, atty.

FRITZ, Richard C., late of Uwchlan Township. Lynn S. Fritz, care of **KRISTEN R. MATTHEWS**, Esquire, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, Executrix. **KRISTEN R. MATTHEWS**, Esquire, Kristen Matthews Law, 403 W. Lincoln Hwy., Ste. 110, Exton, PA 19341, atty.

FRIZ, Arline I., late of Pottstown. Sandra Werstler, 429 Steeplechase Lane, Pottstown, PA 19464 & Carol Gunzelmann, 110 Gollub Drive, Birdsboro, PA 19508, Executor.

GERRY, James E., late of Willistown Township. Brett C. Gerry and Cherie Galbrun-Gerry, care of **GUY F. MATTHEWS**, Esquire, 300 W. State St., Ste. 300 Media, PA 19063, Executors. **GUY F. MATTHEWS**, Esquire, Eckell, Sparks, Levy, Auerbach, Monte, Sloane, Matthews & Auslander, P.C., 300 W. State St., Ste. 300 Media, PA 19063, atty.

GILDEA, Teresa, late of Westtown Township. Patricia R. Cleveland, 151 Preakness Way, Downingtown, PA 19335, Executrix. **DENISE M. DiCARLO**, Esquire, 365 Yorkshire Way, Bryn Mawr, PA 19010, atty.

HAYES, Lillian Hart, a/k/a Lillian H. Hayes, late of East Goshen Township. Frank W. Hayes, 31 South High Street, West Chester, PA 19382, Executor. **FRANK W. HAYES**, Esquire, Hayes & Romero, 31 South High Street, West Chester, PA 19382, atty.

HELM, JR., Lester R., late of Honey Brook Township. Lester J. Helm, care of **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

HOFER, Rolf A., late of East Coventry Township. Judith E. Hofer, 1077 Ellis Wood Rd., Pottstown, PA 19465, Executrix. **JOSEPH K. KOURY**, Esquire, O'Donnell, Weiss & Mattei, PC, 41 E. High St., Pottstown, PA 19464, atty.

JENSEN, Illeana Marie, late of Willistown Township. Elizabeth A. Chapman, care of **ALBERT P. MASSEY, JR.**, Esquire, 460 E. King Road, Malvern, PA 19355-3049, Executor. **ALBERT P. MASSEY, JR.**, Esquire, Lentz, Cantor & Massey, LTD., 460 E. King Road, Malvern, PA 19355-3049, atty.

KELSALL, Virginia W., late of Newlin Township. William Kelsall and Benuel Kelsall, care of **JAMES R. CLARK**, Esquire, 277 Millwood Road, Lancaster, PA 17603, Executors. **JAMES R. CLARK**, Esquire, Law Office of James Clark, 277 Millwood Road, Lancaster, PA 17603, atty.

MEGAY, Constance E., late of East Coventry Township. Richard E. Leighton, 613 Pigeon Creek Rd., Pottstown, PA 19465, Executor. **DAVID A. MEGAY**, Esquire, O'Donnell, Weiss & Mattei, PC, 41 E. High St., Pottstown, PA 19464, atty.

MILANZNICK, Richard J., late of West Goshen Township. Gary Specht, 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, atty.

PFaff, Wayne W., late of Willistown Township. Julie D. Pfaff, care of **ANTHONY MORRIS**, Esquire, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, Executrix. **ANTHONY MORRIS**, Esquire, Buckley Brion McGuire & Morris LLP, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, atty.

POMANTE, Mary Jane, late of Phoenixville. Douglas L. Kaune, 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, Executor. **DOUGLAS L. KAUNE**, Esquire, Unruh, Turner, Burke & Frees, P.C., 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, atty.

ROGERS, JR., William T., late of East Goshen Township. Cecelia Cary, care of **DOUGLAS L. KAUNE**, Esquire, 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, Executor. **DOUGLAS L. KAUNE**, Esquire, Unruh, Turner, Burke & Frees, P.C., 120 Gay Street, P.O. Box 289, Phoenixville, PA 19460, atty.

SAPONE, Frances Rita, late of Schuylkill Township. Donna Casciola, care of **W. MARSHALL PEARSON**, Esquire, 311 Exton Commons, Exton, PA 19341-2450, Executor. **W. MARSHALL PEAR-**

SON, Esquire, 311 Exton Commons, Exton, PA 19341-2450, atty.

TARLOSKI, Eleanor G., late of Malvern Borough. Lisa Lockard, 7 Chesire Dr., Cape May Court, NJ 08120, Executrix. **ROXANE CROWLEY**, Esquire, Rothkoff Law Group, 7 Neshaminy Interplex, Ste. 403, Trevoze, PA 19053, atty.

2nd Publication

BLACKMORE, Joan F., late of East Goshen Township. Barbara S. Rodenberger & Sharon S. Yates, care of **ANDREW H. DOHAN**, Esquire, 460 E. King Road, Malvern, PA 19355-3049, Executors. **ANDREW H. DOHAN**, Esquire, Lentz, Cantor & Massey, LTD., 460 E. King Road, Malvern, PA 19355-3049, atty.

CACCIAVILLANO, Joseph J., late of West Chester Borough. Lisa Raup, 149 Wiltshire Rd., Claymont, DE 19703, Executrix. **PAUL GORDON HUGHES**, Esquire, Pierce & Hughes, P.C., P.O. Box 604, Media, PA 19063, atty.

CHYTLA, Barbara J., late of East Bradford Township. Frank Chytla, care of **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. **TOM MOHR**, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

CIFALDI, Carola E., late of East Goshen Township. Stephen R. Cifaldi, 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.

CLANTON, Gary L., late of New London Township. Lois J. Clanton, care of **WILLIAM J. GALLAGHER**, Esquire, 17 W. Miner St., West Chester, PA 19382, Executrix. **WILLIAM J. GALLAGHER**, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

COTNER, William A., late of East Goshen. Diana Levins, care of **LISA COMBER HALL**, Esquire, 27 S Darlington St, West Chester, PA 19382, Administratrix. **LISA COMBER HALL**, Esquire, Hall Law Offices, PC, 27 S Darlington St, West Chester, PA 19382, atty.

COZZONE, JR., Ernest Charles, late of E. Brandywine Twp. Glenn Cozzone, care of **HUDSON L. VOLTZ**, Esquire, 110 Hopewell Rd., Downingtown, PA 19335, Administrator. **HUDSON L. VOLTZ**, Esquire, Hudson L. Voltz, P.C., 110 Hopewell Rd., Downingtown, PA 19335, atty.

DANIEL, Helen, a/k/a Helen G. Daniel, late of

Honey Brook Township. Jane D. Griffith, care of **APRIL L. CHARLESTON**, Esquire, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, Administratrix. **APRIL L. CHARLESTON**, Esquire, The Charleston Firm, 60 W. Boot Rd., Ste. 201, West Chester, PA 19380, atty.

DAPRILE, Mary Louise, late of Elverson Borough. Catherine Marie Daprile, care of **STACEY WILLITS McCONNELL**, Esquire, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, Executrix. **STACEY WILLITS McCONNELL**, Esquire, Lamb McErlane, PC, 24 E. Market St., P.O. Box 565, West Chester, PA 19381-0565, atty.

DAVIS, James H., late of East Brandywine Twp. Gillian Davis, 1626 Bondsville Rd., Downingtown, PA 19335, Administratrix. **HUDSON L. VOLTZ**, Esquire, Hudson L. Voltz, P.C., 110 Hopewell Rd., Downingtown, PA 19335, atty.

DeRITIS, Antoinette, a/k/a Antoinette A. DeRitis, late of East Goshen Township. Nicholas J. DeRitis, care of **STEPHEN D. POTTS**, Esquire, Strafford Office Bldg. #2, Ste. 106, 200 Eagle Rd., Wayne, PA 19087-3115, Executor. **STEPHEN D. POTTS**, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, Ste. 106, 200 Eagle Rd., Wayne, PA 19087-3115, atty.

DIBBLE, Doris K., late of Charlestown Township. Elizabeth Dibble Andersen, 2432 Charlestown Rd., Phoenixville, PA 19460, Executrix. **MATTHEW D. GILBERT**, Esquire, Gadsden Schneider & Woodward LLP, 1275 Drummers Ln., Ste. 210, Wayne, PA 19087-1571, atty.

ERVIN, Grant Alfred, late of Phoenixville. Tina Hallidy, 232 Morgan St., Phoenixville, PA 19460, Executor.

FISCHER, JR., Charles S., a/k/a Charles Stanley Fischer, Jr., late of Caln Township. Abigail L. May, 1956 Alexander Dr., Macungie, PA 18062, Executor. **GORDON W. GOOD**, Esquire, Keen Keen & Good, LLC, 3460 Lincoln Highway, Thorndale, PA 19372, atty.

FRESA, Patricia L., late of Paoli. R. Gregg Fresa, 7965 Leeds Manor Rd., Marshall, VA 20115 & Kerin L. Fresa, 280 Lapp Rd., Malvern, PA 19335, Executors. **RICHARD L. SWITZER**, Esquire, R.L. Switzer, Esquire, Ltd., 73 Chestnut Rd., Paoli, PA 19301, atty.

GALLEN, Nancy S., a/k/a Nancy Jane Stellwagen Gallen, late of West Whiteland Township. Patricia A. Gallen, care of **FOX ROTHSCHILD LLP**, P.O. Box 673, Exton, PA 19341, Executrix. **FOX ROTHSCHILD LLP**, P.O. Box 673, Exton, PA 19341, atty.

GOLDSTEIN, Raymond, late of Schuylkill Township. Joyce B. Dexter, care of ANTHONY MORRIS, Esquire, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, Executrix. ANTHONY MORRIS, Esquire, Buckley Brion McGuire & Morris LLP, 118 W. Market Street, Suite 300, West Chester, PA 19382-2928, atty.

GORMAN, Donald J., a/k/a Donald James Gorman, late of Tredyffrin Township. Todd A. Gorman, care of LOUIS N. TETI, Esquire, 17 W. Miner St., West Chester, PA 19382, Executor. LOUIS N. TETI, Esquire, MacElree Harvey, LTD., 17 W. Miner St., West Chester, PA 19382, atty.

HANNUM, Charles L., late of Oxford Borough. Lawrence Reese, care of WINIFRED MORAN SEBASTIAN, Esquire, PO Box 381, 208 E. Locust Street, Oxford, PA 19363, Executor. WINIFRED MORAN SEBASTIAN, Esquire, PO Box 381, 208 E. Locust Street, Oxford, PA 19363, atty.

HARTMAN, Helen W., late of Pocopson Township. David H. Hartman, care of THOMAS A. PITT, III, Esquire, 214 S. New Street, West Chester, PA 19382, Executor. THOMAS A. PITT, III, Esquire, 214 S. New Street, West Chester, PA 19382, atty.

HELM, Suzanne Mary, late of Honey Brook Township. Lester J. Helm, care of TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, Administrator. TOM MOHR, Esquire, 301 W. Market Street, West Chester, PA 19382, atty.

HOENIGMANN, William F., late of Penn Township. Martin F. Hoenigmann, care of TRAVIS G. MAURER, Esquire, 1000 N. King St., Wilmington, DE 19801, Executor. TRAVIS G. MAURER, Esquire, Young Conaway Stargatt & Taylor, LLP, 1000 N. King St., Wilmington, DE 19801, atty.

KASHATUS, Balbina Ann, a/k/a Balbina Kashatus, late of Tredyffrin Township. William C. Kashatus, III, care of J. WILLIAM WIDING, III, Esquire, 2460 Westview Drive, Wyomissing, PA 19610, Executor. J. WILLIAM WIDING, III, Esquire, Kozloff Stoudt Attorneys, 2460 Westview Drive, Wyomissing, PA 19610, atty.

KIDD, Robert Joseph, late of West Grove. Barbara S. Kidd, 207 Hendrickson Lane, West Grove, PA 19390, Executrix. THERESE L. MONEY, Esquire, Law Office Therese L. Money, LLC, 109 East Evans Street, Suite A, West Chester, PA 19380, atty.

KIMMEL, Gloria A., late of Tredyffrin Township. Laurie A. Fish, care of JANENE B. REILLY, Esquire, 510 E. Township Line Rd., Ste. 150, Blue Bell, PA 19422, Executrix. JANENE B. REILLY, Es-

quire, Salvo Rogers Elinski & Scullin, 510 E. Township Line Rd., Ste. 150, Blue Bell, PA 19422, atty.

LIGGET, Frances, late of Charlestown Township. Robert Ligget, care of DENISE M. ANTONELLI, 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.

MERSON, Anita C., late of Kennett Township. Anita Reilly, care of DAVID B. MYERS, Esquire, 148 W State St Ste 102, Kennett Square, PA 19348, Executrix. DAVID B. MYERS, Esquire, The Law Office of David B. Myers, LLC, 148 W State St Ste 102, Kennett Square, PA 19348, atty.

NEY, Michael J., late of Westtown Township. Christine Ney, 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.

OKIE, Katharine Z., late of West Chester. Edward S. Okie, care of W. PETER BARNES, Esquire, 218 West Miner Street, West Chester, PA 19382, Executor. W. PETER BARNES, Esquire, Klein, Head, Barnes & Wood, LLP, 218 West Miner Street, West Chester, PA 19382, atty.

PALITA, Donna M., late of Cochranville. Alana Siegfried, care of IRA D. BINDER, Esquire, 227 Cullen Rd., Oxford, PA 19363, Executor. IRA D. BINDER, Esquire, 227 Cullen Rd., Oxford, PA 19363, atty.

PILLAGALLI, Julia M., a/k/a Julia Pillagalli, late of West Goshen Township. Michael Pillagalli, 924 North Hill Drive, West Chester, PA 19380, Executor. COURTNEY A. WIGGINS, Esquire, Clarion Law, LLC, PO Box 3169, West Chester, PA 19381, atty.

POLTRONE, Seria C., late of East Goshen Township. Judith Poltrone Barthel, care of JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, Executor. Y G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, atty.

REED, Virginia Reda, late of Tredyffrin Township. Frances DiMarco, care of PHILIP G. CURTIN, Esquire, 1231 Lancaster Ave., Berwyn, PA 19312-1244, Executrix. PHILIP G. CURTIN, Esquire, Philips, Curtin & Di Giacomo, 1231 Lancaster Ave., Berwyn, PA 19312-1244, atty.

RHOADS, Darlene J., late of New London Township. Kimberly Ellsworth, care of MEREDITH L. LAMBERT, Esquire, 610 Millers Hill, P.O. Box 96, Kennett Square, PA 19348, Executrix. MEREDITH L. LAMBERT, Esquire, Perna & Abracht, LLC, 610 Millers Hill, P.O. Box 96, Kennett Square, PA 19348, atty.

RUGGLERI, Mary Louise, late of Avondale. Rebecca Ann Miles, 106 Tomahawk Dr., Conestoga, PA 17516, Executor.

SAKIADIS, Alice, late of Kennett Township. Lana J. Glass, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Executrix. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

SELIG, Pam, late of Easttown Township. Robert M. Selig, care of JODI L. GRIFFIS, Esquire, 1495 Alan Wood Road, Suite 7, Conshohocken, PA 19428, Administrator. JODI L. GRIFFIS, Esquire, 1495 Alan Wood Road, Suite 7, Conshohocken, PA 19428, atty.

SHEEHAN, JR., Howard I., late of Londonderry Township. Princessita D. Sheehan, care of DONALD B. LYNN, JR., Esquire, P.O. Box 384, Kennett Square, PA 19348, Executrix. DONALD B. LYNN, JR., Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

TEEL, Thelma P., late of Oxford. C. Randy Teel, Jr., care of IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, Executor. IRA D. BINDER, Esquire, 227 Cullen Rd, Oxford, PA 19363, atty.

THOMPSON, Grace Margaret Morton, late of City of Coatesville. Sharon E. Thompson, care of JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, Administrator. JAY G. FISCHER, Esquire, 342 East Lancaster Avenue, Downingtown, PA 19335, atty.

TREGO, Shirley, late of West Chester. LuAnn Wynn, care of DOUGLAS W. OLSHIN, Esquire, 442 North High Street, West Chester, PA 19380, Executrix. DOUGLAS W. OLSHIN, Esquire, 442 North High Street, West Chester, PA 19380, atty.

VAN, Win Ding, late of West Chester. In Van, care of ANDREW FABIAN, Esquire, 255 W. Uwchlan Ave., Downingtown, PA 19335, Administratrix. ANDREW FABIAN, Esquire, Fabian Law, 255 W. Uwchlan Ave., Downingtown, PA 19335, atty.

WADDINGTON, M. Paige, a/k/a Margaret Paige Waddington, late of Springfield Township. Julie Stollnis, care of CHRISTINA B. ROBERTS, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015,

Administrator. CHRISTINA B. ROBERTS, Esquire, 3305 Edgmont Avenue, Brookhaven, PA 19015, atty.

WEBER, Jacqueline K., a/k/a Jacqueline Katona Weber, late of Caln Township. Rita K. Borzillo, care of STEPHEN D. POTTS, Esquire, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, Executrix. STEPHEN D. POTTS, Esquire, Herr, Potts & Potts, LLC, Strafford Office Bldg. #2, 200 Eagle Rd., Ste. 106, Wayne, PA 19087-3115, atty.

WHITAKER, Jeanne T., late of Kennett Township. Mark Whitaker, care of L. PETER TEMPLE, Esquire, P.O. Box 384, Kennett Square, PA 19348, Executor. L. PETER TEMPLE, Esquire, Larmore Scarlett LLP, P.O. Box 384, Kennett Square, PA 19348, atty.

ZOLOVICH, Mildred Irene, a/k/a Mildred I. Zolovich and Mildred Zolovich, late of West Caln Township. Millyann Davis, care of JOHN S. CUSTER, III, Esquire, 7 Saint Albans Circle, Newtown Square, PA 19073, Executrix. JOHN S. CUSTER, III, Esquire, Custer & Custer, 7 Saint Albans Circle, Newtown Square, PA 19073, atty.

3rd 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. STOUTD, 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. VITELLI, Esquire, 813 S New Street, West Chester, PA 19382, atty.

HEVNER, Richard W., late of Charleston Township. Kristin Wyatt and Robert Schena, care of RICHARD 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.

SHAFFER, Samuel Glenn, late of West Grove. Alexis Shafer, care of CHRISTOPHER M. MURPHY, 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 Pazzes, 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.

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

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

Notice is hereby given that an Application for Registration of Fictitious Name was filed in the Department of State of the Commonwealth of Pennsylvania on November 02, 2021 for **Corner Ketch Publishing** at 200 Corner Ketch Rd. Downingtown, PA 19335. The name and address of each individual interested in the business is Kevin Rowley at 200 Corner Ketch Rd. Downingtown, PA 19335. This was filed in accordance with 54 Pa.C.S. 311.417

Notice is hereby given that an Application for Registration of Fictitious Name was filed in the Department of State of the Commonwealth of Pennsylvania on October 28, 2021 for **DEmilyEnterprise** at 2119 E. Kings Hwy, Coatesville, PA 19320. The name and address of each individual interested in the business is Emily M. Zawacki at 2119 E. Kings Hwy, Coatesville, PA 19320. This was filed in accordance with 54 PaC.S. 311.417

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 Reserve at Woodside Creek Homeowners Association, Inc.

has been incorporated under the provisions of the PA Nonprofit Corporation Law of 1988.

Fox Rothschild LLP
Stone Manor Corp. Ctr.
2700 Kelly Rd., (300)
Warrington, PA 18976

WITHDRAWAL NOTICE

NOTICE IS HEREBY GIVEN that **MyVillaApp, Inc.**, a foreign business corporation formed under the laws of the State of Delaware, received a Certificate of Authority/Foreign Registration in Pennsylvania on June 5, 2019, and will surrender its Certificate of Authority/Foreign Registration to do business in Pennsylvania.

Its last registered office in this Commonwealth was located at 1006 Lieds Road Coatesville, PA 19320, located in Chester County, Pennsylvania.

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, February 17th, 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, March 21st 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

1st Publication of 3

SALE NO. 22-2-31

**Writ of Execution No. 2018-09754
DEBT \$1,339.90**

ALL THAT CERTAIN tract of land situate in the City of Coatesville, County of Chester and Commonwealth of Pennsylvania, known as 744 East Chestnut Street, and more particularly bounded and described according to a survey by

Edgar Laub, R.S., dated 11/5/1969, as follows:

BEGINNING at a point on the South line of East Chestnut Street, said point being South 81 degrees 22 minutes 30 seconds West 221.32 feet from the intersection of the South line of East Chestnut Street and the West curb line of North Eighth Avenue; thence from said point of beginning and House #746 South 8 degrees 37 minutes 30 seconds East 94 feet to the North line of an 8 feet alley; thence by said alley's North line South 81 degrees 22 minutes 30 seconds West 17 feet to a point in line of House #742; thence by said House #742 North 8 degrees 37 minutes 30 seconds West 94 feet to a point in the South line of East Chestnut Street; thence by said East Chestnut Street's South line North 81 degrees 22 minutes 30 seconds East 17 feet to the point of beginning.

TAX PARCEL NO. 16-6-232.1

PLAINTIFF: City of Coatesville

VS

DEFENDANT: **Douglas R. Ricketts**

SALE ADDRESS: 744 E. Chestnut

Street, Coatesville, PA 19320

PLAINTIFF ATTORNEY: **PORTNOFF**

LAW ASSOCIATES, LTD. 484-690-9300

SALE NO. 22-2-32

Writ of Execution No. 2012-13361

DEBT \$514,272.33

ALL THAT CERTAIN lot or parcel of ground together with the improvements thereon erected situate in the Township of West Goshen, County of Chester and Commonwealth of Pennsylvania being shown on the Final Subdivision Plan of "Applegate" by G.D. Houtman & Sons, Inc. Civil Engineers and land Surveyors date November 7, 1994 and last revised

March 28, 1998 and filed as Plan No. 14541 more fully bounded and described as follows, to wit:
BEGINNING at a point on the Southerly side of Applegate Drive said point being a corner of Lot No. 44 on said Plan; thence along Lot No. 44 of said Plan South 17 degrees 59 minutes 87 seconds West 61.66 feet to a point; thence along a portion of Lot No. 47 of said Plan South 68 degrees 32 minutes 40 seconds West 114.48 feet to a point; thence along Lot No. 46 of said Plan North 21 degrees 27 minutes 20 seconds West 196.93 feet to a point on the Southerly side of Applegate Drive; thence along side of Applegate Drive the two following courses and distances viz: (1) by a curve deflecting to the right having a radius of 25.00 feet and an arc distance of 16.12 feet to a point of tangency and (2) South 65 degrees 56 minutes 00 seconds East 199.18 feet to a point; the place of beginning.
BEING Lot No. 45 on said Plan.
Tax Parcel No. 52-05-0372
PLAINTIFF: David Gottlieb, Disbursing Agent for the Bankruptcy Estate of SAIF, Inc
VS
DEFENDANT: **Certified Assets Management, Inc., Robert L. Higgins & Steven Higgins**
SALE ADDRESS: 100 Applegate Drive, West Goshen Township, PA 19382
PLAINTIFF ATTORNEY: **EGBERT & BARNES, PC 215-886-6600**

SALE NO. 22-2-33**Writ of Execution No. 2020-07614****DEBT \$254,938.10**

Owner(s) of property situate in the Borough of Phoenixville, Chester County,

Pennsylvania
UPI # 15-12-137
IMPROVEMENTS thereon: a residential dwelling
PLAINTIFF: US BANK TRUST, NATIONAL ASSOCIATION, AS TRUSTEE OF THE TIKI SERIES III TRUST
VS
DEFENDANT: **DAVID L. GRANACHER & LINDA C. GRANACHER**
SALE ADDRESS: 56 Ridge Avenue, Phoenixville, PA 19460
PLAINTIFF ATTORNEY: **THE LYNCH LAW GROUP 724-776-8000**

SALE NO. 22-2-34**Writ of Execution No. 2018-07595****DEBT \$241,141.41**

ALL THOSE CERTAIN LOTS OR PIECES OF GROUND SITUATE IN THE TOWNSHIP OF WEST GOSHEN, CHESTER COUNTY, PENNSYLVANIA
TAX PARCEL NUMBER: 52-03R-0042.0000
IMPROVEMENTS thereon: a residential property
PLAINTIFF: REVERSE MORTGAGE SOLUTIONS, INC.
VS
DEFENDANT: **ROBERTA C. PYLE**
SALE ADDRESS: 1203 Thistlewood Lane, West Chester, PA 19380
PLAINTIFF ATTORNEY: **ROBERTSON, ANSCHUTZ, SCHNEID, CRANE & PARTNERS, PLLC 855-225-6906**

SALE NO. 22-2-35**Writ of Execution No. 2018-09766****DEBT \$275,591.95**

PROPERTY SITUATE IN BOROUGH

OF WEST CHESTER
TAX PARCEL # 01-08-0331.0000
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: REVERSE MORTGAGE
SOLUTIONS, INC.

VS
DEFENDANT: **MARY ANNE DOW-
LIN**

SALE ADDRESS: 449 West Gay
Street, West Chester, PA 19380
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-36
Writ of Execution No. 2018-12955
DEBT \$387,644.86

Property situate in the TOWNSHIP
OF UPPER UWCHLAN, CHESTER
County, Pennsylvania
BLR # 32-4-130
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: WELLS FARGO BANK,
N.A.

VS
DEFENDANT: **JOHN DLUTOWSKI**
SALE ADDRESS: 174 Magnolia
Drive, Chester Springs, PA 19425
PLAINTIFF ATTORNEY: **BROCK &
SCOTT, PLLC 844-856-6646**

SALE NO. 22-2-38
Writ of Execution No. 2019-03828
DEBT \$103,035.30

ALL that parcel in the City of Coates-
ville, Chester County, Pennsylvania
being approximately 19.6 x 150
UPI # 16-6-805
PLAINTIFF: Pennsylvania Housing
Finance Agency
VS
DEFENDANT: **Ronda Jones-Moore**

& Willie B. Moore
SALE ADDRESS: 163 Walnut Street,
Coatesville, PA 19320
PLAINTIFF ATTORNEY: **PURCELL,
KRUG & HALLER 717-234-4178**

SALE NO. 22-2-39
Writ of Execution No. 2018-05465
DEBT \$844,934.42

ALL THAT CERTAIN lot or parcel of
land situated in the Township of East-
town, County of Chester, Common-
wealth of Pennsylvania, being more
fully described in Deed dated June 22,
1984 and recorded in the Office of the
Chester County Recorder of Deeds on
July 5, 1984, in Deed Book Volume 63
at Page 78.

Tax Parcel No. 55-5B-56
PLAINTIFF: U.S. Bank National As-
sociation, not in its individual capacity
but solely as trustee for the RMAC
Trust, Series 2016-CTT
VS
DEFENDANT: **Francis G. Mitchell &
Nina Mitchell**

SALE ADDRESS: 715 Clovelly Lane,
Devon, PA 19333
PLAINTIFF ATTORNEY: **HLADIK,
ONORATO & FEDERMAN, LLP**
215-855-9521

SALE NO. 22-2-40
Writ of Execution No. 2019-04198
DEBT \$98,070.30

Property situate in the TOWNSHIP
EAST NOTTINGHAM
TAX PARCEL # 69-2-90.3
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: MIDFIRST BANK
VS
DEFENDANT: **JOSEPH A. KELLY**

& TONYA K. KELLY

SALE ADDRESS: 142 Wedgewood
Road, Oxford, PA 19363
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-41

**Writ of Execution No. 2018-13132
DEBT \$512,698.01**

Property situate in the TREDYFFRIN
TOWNSHIP
TAX PARCEL # 43-09D-0016
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: WILMINGTON SAV-
INGS FUND SOCIETY, FSB, D/B/A
CHRISTIANA TRUST, NOT INDI-
VIDUALLY BUT AS TRUSTEE FOR
PRETIUM MORTGAGE ACQUSI-
TION TRUST
VS
DEFENDANT: **MATTHEW B. FOR-
GIE & MEGAN B. FORGIE**
SALE ADDRESS: 1626 Valley Green
Road, Paoli, PA 19301
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-42

**Writ of Execution No. 2018-12217
DEBT \$353,360.52**

Property situate in the TREDYFFRIN
TOWNSHIP
TAX PARCEL # 43-9L-176
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: NATIONSTAR HECM
ACQUISITIONTRUSTEE 2018-1,
WILMINGTON SAVINGS FUND SO-
CIETY, FSB, NOT INDIVIDUALLY,
BUT SOLELY AS TRUSTEE
VS
DEFENDANT: **JAMES BOOKER**

SALE ADDRESS: 68 West Central
Avenue, Paoli, PA 19301
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-43

**Writ of Execution No. 2017-07085
DEBT \$1,086,723.55**

Property situate in the TOWNSHIP OF
KENNETT
TAX PARCEL # 62-05-0029
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: M&T BANK S/B/M
HUDSON CITY SAVINGS BANK
VS
DEFENDANT: **MICHAEL J. FRA-
GALE**
SALE ADDRESS: 821 Burrows Run
Road, Kennett Township AKA Chadds
Ford, PA 19317
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-44

**Writ of Execution No. 2019-01785
DEBT \$72,925.41**

Property situate in the TOWNSHIP OF
VALLEY
TAX PARCEL # 38-05C-0086.070
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: Pennsylvania Housing
Finance Agency
VS
DEFENDANT: **Susan F. Boyd-Noel
A/K/A Susan Bradley**
SALE ADDRESS: 915 Charles Street,
Coatesville, PA 19320
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-45**Writ of Execution No. 2012-09656****DEBT \$787,244.53**

PROPERTY SITUATE IN WEST
PIKELAND TOWNSHIP
TAX PARCEL # 34-3-22.11
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: DEUTSCHE BANK
NATIONAL TRUSTCOMPANY AS
TRUSTEE FOR HARBORVIEW
MORTGAGE LOAN TRUST MORT-
GAGE LOAN PASS-THROUGH
CERTIFICATES, SERIES 2007-2
VS
DEFENDANT: **BRIAN JARRATT
A/K/A JAMES BRIAN JARRATT
A/K/A BRADFORD J. JARRATT &
JENNIFER JARRATT**
SALE ADDRESS: 1728 Valley Lane,
Chester Springs, PA 19425
PLAINTIFF ATTORNEY: **KML LAW
GROUP, P.C. 215-627-1322**

SALE NO. 22-2-46**Writ of Execution No. 2020-00299****DEBT \$432,873.24**

ALL THAT CERTAIN, MESSAGE,
LOT OR PIECE OF LAND SITU-
ATE ON, IN THE TOWNSHIP OF
EAST BRANDYWINE, COUNTY OF
CHESTER, STATE OF PENNSYLVA-
NIA, BOUNDED AND DESCRIBED,
AS FOLLOW, TO WIT:
All that certain lot or piece of ground
situate in East Brandywine Township,
County of Chester, Commonwealth of
Pennsylvania bounded and described
according to a final subdivision plan
for Mark T. McBrinn, et al prepared by
John D. Stapleton III Registered Sur-
veyor, dated November 19, 1992, last
revised February 23, 1993 and recorded

in Chester County as Plan # 11982, as
follows:

Beginning at an interior point a corner
of Lot 1 and also in line of lands of
Ken Ebert on said plan; thence from
said beginning point along lands of
Kenneth J. Ebert north 89 degrees 59
minutes 15 seconds east 36.40 feet to
a point; a corner of lands of Robert
Stephens; thence along lands of Robert
Stephens north 86 degrees 31 minutes
40 seconds east 345.83 feet to a point
in line of lands of Thomas McKeever;
thence along lands of McKeever
north 1 degree 49 minutes 27 seconds
west 259.87 feet to a corner of lands
of Ronald Tipton; thence along lands
of Ronald Tipton north 88 degrees 34
minutes 59 seconds west 373.50 feet to
a point a corner of Lot 1; thence along
Lot 1 south 00 degrees 00 minutes 45
seconds east 289.93 feet to the first
mentioned point and place of begin-
ning.

Together with the use and privilege of
a 50 feet wide right of way and utility
easement in common with Lot 1 subject
to the proportionate part of expense as
set forth in Declaration for Common
Driveway to forthwith recorded of
keeping said right of way in good order
and repair.

Being Lot 2 on said Plan.

BEING THE SAME PROPERTY
CONVEYED TO AMIE B. HVIDSAS
WHO ACQUIRED TITLE BY VIR-
TUE OF A DEED FROM AMIE B.
HVIDSAS (FORMERLY KNOWN AS
AMIE B. BARRY), DATED OCTO-
BER 31, 2017, RECORDED DE-
CEMBER 7, 2017, AT DOCUMENT
ID 11581488, AND RECORDED IN
BOOK 9663, PAGE 1099, OFFICE OF
THE RECORDER OF DEEDS, CHES-
TER COUNTY, PENNSYLVANIA.

UPI NUMBER 30-03-0048.120
PLAINTIFF: Caliber Home Loans, Inc.
VS
DEFENDANT: **Amie B. Hvisdas,**
AKA Amie B. Barry, AKA Amie
Hvisdas
SALE ADDRESS: 155 Crawford Road,
Downingtown, PA 19335
PLAINTIFF ATTORNEY: **MANLEY**
DEAS KOCHALSKI LLC 614-220-
5611

SALE NO. 22-2-47

Writ of Execution No. 2010-05173
DEBT \$338,340.89

Property situate in the VALLEY
TOWNSHIP
TAX PARCEL # 38-2-129.50
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: U.S. BANK NATIONAL
ASSOCIATION, AS TRUSTEE, SUC-
CESSOR IN INTEREST TO BANK
OF AMERICA, NATIONAL ASSOCI-
ATION AS TRUSTEE AS SUCCE-
SOR BY MERGER TO LASALLE
BANK NATIONAL ASSOCIATION,
AS TRUSTEE FOR CERTIFICATE
HOLDERS OF BEAR STEARNS AS-
SET BACKED SECURITIES I LLC,
ASSET-BACKED CERTIFICATES,
SERIES 2005-FR1
VS
DEFENDANT: **STACY CLEVE-**
LAND & LEON D. CLEVELAND
SALE ADDRESS: 801 Franklin Street,
Coatesville, PA 19320
PLAINTIFF ATTORNEY: **KML LAW**
GROUP, P.C. 215-627-1322

SALE NO. 22-2-48
Writ of Execution No. 2015-01455
DEBT \$149,507.56
Property situate in the KENNETT
TOWNSHIP
TAX PARCEL # 62-02J-0003
IMPROVEMENTS thereon: a residen-
tial dwelling
PLAINTIFF: M&T BANK
VS
DEFENDANT: **DOROTHY N. CON-**
NOLLY & FREDERICK P. MRAZ
SALE ADDRESS: 9 Woodchuck Way
Lot 9, Kennett Square, PA 19348
PLAINTIFF ATTORNEY: **KML LAW**
GROUP, P.C. 215-627-1322

MEETING SPACE?

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