ESTATE 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. All persons having claims or demands against said estates are requested to make known the same, and all persons indebted to said estates are requested to make payment without delay, to the executors or administrators or their attorneys named below.

FIRST PUBLICATION

Estate of: William L Faull

Late of: Butler Pa Executor: Ronald Faull 518 Courtney Mill Road Grove City Pa 16127 Attorney: Timothy L McNickle 209 West Pine Street Grove City Pa 16127

Estate of: Robert Ganter A/K/A: Robert F Ganter Sr

Late of: Middlesex Township Pa Executor: Yolanda Ganter 110 North Dr Valencia Pa 16059 Attorney: Michael J Damico 707 Grant Street Suite 3626 Gulf Tower Pittsburgh Pa 15219

Estate of: Alberta M Hilderbrand

Late of: Butler Pa Executor: Judith M Montag 191 Shearer Road Chicora Pa 16025 Attorney: Murray S Shapiro 101 East Diamond Street Suite 202 Butler Pa 16001

Estate of: Mary Louise Papera A/K/A: Mary L Papera

Late of: Valencia Pa Executor: William J Yurko 16 Stanton Street Williamsville Ny 14221 Attorney: Philip P Lope Lope Casker & Casker 207 East Grandview Avenue Zelienople Pa 16063

Estate of: Ronald M Reba II

Late of: Cranberry Township Pa Administrator: Lorraine Reba 106 Beechwood Circle Cranberry Twp Pa 16066 Attorney: Sarah G Hancher 101 North Green Lane Zelienople Pa 16063

Estate of: Margaret Ann Scheetz

Late of: Butler Pa
Administrator: Dena Richardson
59 Richardson Lane
Volant Pa 16156
Administrator: Mandy McKinney
319 Eyth Road
Butler Pa 16002
Attorney: Norman D Jaffe
Jaffe & Kecskemethy PC
101 East Diamond Street Suite 204
Butler Pa 16001

Estate of: Charles Lawrence Twentier A/K/A: Charles L Twentier

Late of: Cherry Township Pa Executor: Mary Jo Ivonowski 137 Binsey Road Butler Pa 16002 Attorney: Michael J Pater 101 East Diamond Street Suite 202 Butler Pa 16001

BCLJ: Nov 11, 18 & 25, 2011

SECOND PUBLICATION

Estate of: George P Botsis aka: George Botsis

Late of: Butler PA
Executor: Harriet Herring
119 Lyn Dale Drive
Butler PA 16001
Attorney: Mary Jo Dillon
Dillon McCandless King
Coulter & Graham LLP
128 West Cunningham Street
Butler PA 16001

Estate of: Stanley F Collis

Late of: Cranberry Township PA
Executor: Robert Eveleth
206 Amity Road
Glenshaw PA 15116
Attorney: Franklin Blackstone Jr
Goehring Rutter and Boehm
2100 Georgetowne Drive Suite 300
Sewickley PA 15143

Estate of: Edward J Daily Jr

Late of: Portersville PA
Executor: Lynda D Bailey
131 Cheeseman Road
Portersville PA 16051
Executor: Catherine M Daily
290 Bellwood Court
Cranberry Twp PA 16066
Attorney: Michael J Dempster
Houston Harbaugh PC
Three Gateway Center
401 Liberty Ave 22nd Floor
Pittsburgh PA 15222

Estate of: John W Greenleaf

aka: John Willis Greenleaf Sr aka: John Willis Greenleaf Late of: Adams Township PA Executor: John W Greenleaf Jr 524 Brom Court Mechanicsburg PA 17055 Executor: Kenneth J Greenleaf 9230 Willoughby Rd Pittsburgh PA 15237 Attorney: Robert W Koehler Manor Complex Penthouse 564 Forbes Avenue Pittsburgh PA 15219

Estate of: Norma J Hackbarth

Late of: Chicora PA
Executor: Sharon L Zinkhann
436 Eagle Mill Road
Butler PA 16001
Executor: Constance J Parker
PO Box 225
Chicora PA 16025
Attorney: Thomas J May
Murrin Taylor Flach Gallagher & May
110 East Diamond Street
Butler PA 16001

Estate of: Helen G McKinney

Late of: Butler PA
Executor: Samuel Broad
160 E Brewster Road
Butler PA 16001
Attorney: Thomas J May
Murrin Taylor Flach Gallagher & May
110 East Diamond Street
Butler PA 16001

Estate of: Eleanor M Mullin

Late of: Zelienople PA Executor: Alice C Hodnicki 1102 Stockton Ridge Cranberry Twp PA 16066 Attorney: Darla J Hancher 101 North Green Lane Zelienople PA 16063

Estate of: Shirley C Phipps

Late of: Center Township PA Executor: Sharon L Stone 200 Bluegrass Drive Butler PA 16001 Attorney: Mark A Lope 404 North Main Street Butler PA 16001

Estate of: Leonard F Reilly Jr

Late of: Butler Township PA Admr: Patrick A Reilly 301 Martha St Oakdale PA 15071 Attorney: Lynn M Patterson PNC Bank Bldg Suite 603 106 South Main Street Butler PA 16001

Estate of: Michael Rinker aka: Michael F Rinker

Late of: Butler PA Executor: Helen Rinker 378 State Street Mt Union PA 17066 Attorney: Robert J Stock PNC Bank Building Suite 603 106 South Main Street Butler PA 16001

Estate of: Margaret E Ross

Late of: Cherry Valley PA Executor: H David Altmire Jr 602B Canne Place Celebration FL 34747 Attorney: Scott W Schreffler 606 Main Street PO Box 99 Emlenton PA 16373

Estate of: Susan L Steighner

Late of: Butler Township PA
Executor: Stanley R Steighner
478 Whitestown Road
Butler PA 16001
Executor: Terry L Steighner
101 Elizabeth Drive
Butler PA 16001
Attorney: Thomas J May
Murrin Taylor Flach Gallagher & May
110 East Diamond Street
Butler PA 16001

Estate of: Elizabelle Tarr aka: Belle Tarr

Late of: Mars PA Executor: Karen Powell 1370A Wildwood Road Gibsonia PA 15044 Executor: Richard G Tarr 714 Deer Creek Road Gibsonia PA 15044 Attorney: Douglas E Weinrich 107 Irvine Street PO Box 810

Mars PA 16046

Estate of: Lloyd Henry Wagner aka: Lloyd H Wagner

Late of: Butler Township PA Executor: Rita Marzullo Wagner 179 Seneca Drive Butler PA 16001 Attorney: Michael J Pater 101 East Diamond Street Suite 202 Butler PA 16001

Estate of: Sophie A Weber

Late of: Lyndora PA
Executor: Laura L McCoy
148 Meadowbrook Road
Renfrew PA 16053
Attorney: Mary Jo Dillon
Dillon McCandless King
Coulter & Graham LLP
128 West Cunningham Street
Butler PA 16001

Estate of: Francis A WIcek

Late of: Butler PA Admr: Kim Sirota 227 Oakville Road Unit E Beaver Falls PA 15010 Attorney: Robert A Banks 650 Corporation Street Suite 300 Beaver PA 15009

Estate of: Emma Margaret Williams

Executor: Carol Ann Campbell 542 N Elm St Butler PA 16001 Executor: Robert W Moore Jr

Late of: Butler PA

111 Oakcrest Ln Butler PA 16001 Executor: William D Kemper

209 Diamond St West Butler PA 16001 Attorney: William D Kemper

209 Diamond Street West Butler PA 16001

BCLJ: Nov. 4, 11 & 18, 2011

THIRD PUBLICATION

Estate of: John Bezuska Jr

Late of: Zelienople PA Executor: Thomas J McLaughlin 111 Newgate Dr Monaca PA 15061 Attorney: Steven Kocherzat 763 Merchant St Ambridge PA 15003

Estate of: Julia Bruno

Late of: Oakland Township PA Executor: Donna L Gregory 115 Hindman Rd Butler PA 16001 Attorney: None

Estate of: Paul E Bullman

Late of: Petrolia PA
Administrator: Bonnie J Marzik
1867 Lisbon Rd
Kennerdell PA 16374
Administrator: Nancy L Gifford
Box 96 112 Taylor St
Petrolia PA 16050
Attorney: Kurt S Rishor
Rishor & Simone
101 East Diamond Street
208 Morgan Center
Butler PA 16001

Estate of: Marion Maxine Campbell

Late of: Butler PA Executor: Patricia T Anwyl Harbor Island Club 5101 Highway A1A Villa 4 Vero Beach FL 32963 Attorney: John C Davey 129 S McKean Street Butler PA 16001

Estate of: Mary Dano

Late of: Penn Township PA Executor: Suzette Abels 1086 Meridian Road Renfrew PA 16053 Attorney: Pamela H Walters 277 Main Street POB 654 Saxonburg PA 16056

Estate of: Joanne Dunnigan

Late of: Penn Township PA Administrator: William C Dunnigan 198 Rockdale Rd Butler PA 16002 Attorney: None

Estate of: Virginia Mae Guinther

Late of: Zelienople PA
Executor: Susan E Botsford
7 Bittner Street
Pittsburgh PA 15223
Attorney: Alan J Stone
3058 Leechburg Road Suite 10 & 11
Lower Burrell PA 15068

Estate of: Sandra Lee Jones

Late of: Center Township PA Executor: Tabatha Spagnoletti 401 Madison Street Birdsboro PA 19508 Attorney: Michael A Carr Jones Gregg Creehan & Gerace LLP 411 Seventh Avenue Suite 1200 Pittsburgh PA 15219

Estate of: Edwin H Montag

Late of: Cabot PA
Executor: Martha M Hellstrom
5035 Bridle Path Road
Fayetteville NY 13066
Attorney: Dorothy J Petrancosta
Montgomery Crissman Montgomery
Kubit & Petrancosta
518 North Main Street
Butler PA 16001

Estate of: Jimmy E Stahlman

Late of: Zelienople PA Executor: Sharon L McCormick 491 Perry Highway Harmony PA 16037 Attorney: Katie M Casker Lope Casker & Casker 207 East Grandview Avenue Zelienople PA 16063

Estate of: Richard H Stanish

Late of: Butler PA Administrator: James Stanish 904 Huey Street McKeesport PA 15132 Attorney: Paul E Cozza Esq 428 Forbes Avenue Suite 1710 Pittsburgh PA 15219

Estate of: Donald Earl Stickel

Late of: Jackson Township PA Administrator: Terry T Mayer 744 Clover Avenue Ellwood City PA 16117 Attorney: Gregory S Fox 323 Sixth Street Ellwood City PA 16117

Estate of: James Winters

Late of: Penn Township PA Executor: J Ronald Winters 39820 US Highway 19N Tarpon Springs FL 34689 Attorney: William D Kemper 209 Diamond Street West Butler PA 16001

BCLJ: Oct 28, Nov. 4 & 11, 2011

MORTGAGES

October 17 - October 21, 2011

1-st name-Mortgagor 2nd name-Mortgagee

Abbott, Adam A., et ux - Wells Fargo Bk NA - Muddycreek Twp. - \$209,549.00

Abel, Michael R., et al - Northwest Sav Bk - Seven Fields Borough - \$77,300.00

Aggas, James R., et al - Butler Armco Emp Cred Un - Center Twp. - \$100,000.00

Anderson, Sherry L., aka Overly - Onemain Fin Inc - Venango Twp. - \$94,204.74

Bajuszik, Brady J., et ux - PNC Mtg, aka - Valencia Borough - \$101,850.00

Barnes, Jack C., et ux - Dollar Bk Fed Sav Bk - Cranberry Twp. - \$310,180.45

Baron, Joshua S., et al - Metlife Home Loans, aka, et al - Cranberry Twp. -\$186.850.00

Bastin, Jeffrey A., et al - Dollar Bk Fed Sav Bk - Winfield Twp. - \$125,217.45

Behrens, Joseph M., et al - Butler Armco Emp Cred Un - Fairview Twp. - \$65,200.00

Bennett, Kenneth E., Jr. - First Natl Bk of Pa - Cherry Twp. - \$150,000.00

Bent Creek Associates LLC, et al - South Jersey Resources Group LLC - Penn Twp. - \$229,905.00

Bernacki, Henry J., III, et al - PNC Bk Natl Assn - Cranberry Twp. - \$50,000.00

Bowser, Michael J., et al - Butler Armco Emp Cred Un - Slippery Rock Twp. -\$26,400.00

Bowser, Michael J., et ux - Butler Armco Emp Cred Un - Slippery Rock Twp. -\$216,000.00

Brewster, Charles E. - Farmers Natl Bk of Emlenton - Brady Twp. - \$15,000.00

Bricker, William P., et ux - Franklin American Mtg Co, et al - Buffalo Twp. - \$277,000.00

Bussard, Tyler L., by P/A, et ux - Franklin American Mtg Co, et al - Zelienople Borough - \$257,418.00

Campbell, Richard, et ux - Bank of America NA, et al - Cranberry Twp. - \$122,575.00

Catalano, John P., et ux - Fidelity Bk Pasb, et al - Lancaster Twp. - \$73,750.00

Cathcart, Brian - Federated Mtg Corp, et al - Cranberry Twp. - \$201,000.00

Champion, David R., et al - S&T Bank - Slippery Rock Twp. - \$202,500.00

Christopherson, Houston, et al - West Penn Fin Serv Ctr Inc, et al - Zelienople Borough - \$109,940.00

Cindric, Chris A., et ux - Cole Taylor Bk, et al - Cranberry Twp. - \$124,000.00

Claditis, Phillip, et ux - Dollar Bk Fed Sav Bk - Buffalo Twp. - \$167,758.67 Matthew E. Fischer vs. Stephanie A. Steiger and David J. Steiger, Sr., Garnishee: 11-30385

Arrow Financial Services LLC vs. Melony A. Wagner & Farmers National Bank, Garnishee: 11-30381;

Fannie Mae vs. Kenneth J. Wertz: 11-30380;

DIVORCES

Week ending November 4, 2011

1 st Name-Plaintiff
2nd Name-Defendant

Brenda L. Bole vs. Charles G. Bole: S. Joseph Brydon, Esq.: 11-90786; Michele L. Kaiser vs. Richard A. Kaiser: Cathy S. Boyer, Esq.: 11-90789
James A. Rothwell, III vs. Alicia M. Rothwell: Eilzabeth A. Smith, Esq.: 11-90782; Brittany L. Standish vs. Craig T. Standish: Elizabeth A. Smith, Esq.: 11-90787; Virginia M. Walters vs. Richard F. Walters, Jr.: S. Joseph Brydon, Esq.: 11-90785;

LEGAL NOTICE

NOTICE IS HEREBY GIVEN that an Application For Registration of Fictitious Name has been filed with the Department of State in the Commonwealth of Pennsylvania, with respect to a fictitious name which has been registered in compliance with the requirements of 54 Pa.C.S. § 311 for entities desiring to register a fictitious name under 54 Pa.C.S. Ch.3. The name of the Fictitious Name is **Rock-N-Rescue**, and it was organized on November 1, 2011

JENNIFER R. LINN, ESQUIRE The Linn Law Group, LLC 228 South Main Street P.O. Box 1554 Butler, PA 16001

BCLJ: Nov. 11, 2011

NOTICE OF SUSPENSION

Notice is hereby given that by Order of the Supreme Court of Pennsylvania dated October 25, 2011, **Mark Eugene Rowe** is Suspended from the Bar of this Commonwealth for a period of eighteen months, to be effective November 24, 2011.

Elaine M. Bixler Secretary of the Board The Disciplinary Board of the Supreme Court of Pennsylvania

BCLJ: Nov 11, 2011

NOTICE

The Rose Bogovich Revocable Living Trust, dated July 18, 2001.

Notice is hereby given that the settlor of the trust referred to above has died and, pursuant to its terms, the trust will be distributed. All persons indebted to the trust are requested to make payment, and those having claims to present shall do so without delay to the Trustee:

John Bionda and Mildred Roppo, Co-Trustees c/o McNees, Autenreith, Rackley & Walker 345 Commerce Street, Beaver, PA 15009 William H. McNees, Jr., Esq. Attorney William H. McNees, Jr., Esq. McNees, Autenreith, Rackley & Walker

BCLJ: Oct 28, Nov. 4 & 11, 2011

REVOCABLE TRUST NOTICE

On October 14,2011, Elizabeth B. Noll, surviving settlor of the Noll Revocable Agreement of Trust, died. The Trustee, pursuant to 20 Pa.C.S. §7755(c), requests all persons having claims or demands against the Trust of the decedent to make known the same, and all persons indebted to decedent to make payment without delay to Charlotte E. Linebaugh, Trustee, 20854 Oak Trail Court, Strongville, OH 44149, or to JOHN H. AULD, II, ESQUIRE, ABERNETHY, AULD & YOUNG, P.C., 4499 Mt. Royal Blvd., Allison Park, PA 15101.

BCLJ: Nov 11, 18 & 25, 2011

NOTICE ON HEARING ON PETITION TO INVOLUNTARY TERMINATE PARENTAL RIGHTS

IN RE: Adoption of Baby Boy Keaton; Case No 66 of 2011 in the Orphan's Court Division of Westmoreland County, Pennsylvania.

Notice To: UNKNOWN BIRTH FATHER OF BABY BOY KEATON, born April 28, 2011. at Heritage Valley Beaver Medical Center, Beaver County, Pennsylvania, to the Birth Mother, Amani M. Keaton, and conceived in the Borough of Slippery Rock, County of Butler and Commonwealth of Pennsylvania. The Court has set a hearing to consider ending your rights to your child. That hearing will be held before the Honorable Chris Scherer. in Courtroom No. 9, Westmoreland County Courthouse, 2 North Main Street, Greensburg, Pennsylvania 15601, on January 11, 2012, at 9:30 A.M. You are warned that if you fail to appear at the scheduled hearing, the hearing will go on without you and your rights to your child may be ended by the Court without you being present.

You are also notified of Act 101 of 2010 which allows for an enforceable voluntary agreement for continuing contact or communication following an adoption between an adoptive parent, a child, a birth parent and/or a birth relative of the child, if all parties agree and the written voluntary agreement is approved by the court.

YOU HAVE A RIGHT TO BE REPRESENTED AT THE HEARING BY A LAWYER. YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE

A LAWYER OR CANNOT AFFORD ONE, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT WHERE YOU CAN GET LEGAL HELP. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER.

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

WESTMORELAND BAR ASSOCIATION. P.O. BOX 565; GREENSBURG, PA 15601; (724) 834-8490; http://lrs.westbar.org.

JEFFREY J. LOCHNER, ESQUIRE, Attorney at Law, 300 Weyman Plaza, Suite 180; Pittsburgh, PA 15236; (412) 881-4380.

BCLJ: Nov 11, 18 & 25, 2011

In the Court of Common Pleas Butler County, Pennsylvania Civil Action Law No: 2011-10695

Selective Insurance Company of the Southeast a/s/o Paul Carson P.O. Box 13325 Richmond, VA 23225 VS. Jennifer Shoaf 1606 Oneida Valley Road Chicora, PA 16025

NOTICE

You have been sued in court. If you wish to defend against the claims set forth in the following pages, you must take action within twenty (20) days after this complaint and notice are served, by entering a written appearance personally or by attorney and filing in writing with the court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the court without further notice for any money claimed in the complaint or for any other claim or relief requested by the plaintiff. You may lose money or property or other rights important to you.

You should take this paper to your lawyer at once. If you do not have a lawyer or cannot afford one, go to or telephone the office set forth below to find out where you can get legal help.

Glenna M. Walters, Prothonotary Butler County Courthouse Butler, PA 16001 724-284-5214

Hennessy & Walker Group 217 Washington Street Toms River, NJ 08753 732-505-4800 Attorney I.D. 71927

BCLJ: Nov. 11, 2011

NOTICE OF ACTION IN MORTGAGE FORECLOSURE

IN THE COURT OF COMMON PLEAS OF BUTLER COUNTY, PENNSYLVANIA

FIRST COMMONWEALTH BANK, SUCCESSOR IN INTEREST TO PITTSBURGH SAVINGS BANK, D/B/A BANK PITTSBURGH

VS.

THOMAS S. JOHNSON, LISA M. JOHNSON AND EVELYN GERONZIN

BUTLER COUNTY COMMON PLEAS CASE NO. 2010 - 11954

NOTICE

To: Thomas S. Johnson, Lisa M. Johnson and Evelyn Geronzin

Date of Notice: Date of Publication

TAKE NOTICE that a Complaint in Mortgage Foreclosure, endorsed with a Notice to Defend, was filed by Plaintiff, First Commonwealth Bank, et al., against you, as Defendants, in the Court of Common Pleas of Butler County, Pennsylvania at the above captioned number and term on November 9, 2010, as reinstated on October 14, 2011, wherein Plaintiff seeks to foreclose on its Mortgage secured by the property located at 212 Chadwick Trail, Cranberry, Butler County, Pennsylvania 16066, whereupon this property would ultimately be sold by the Sheriff of Butler County.

You are hereby notified to plead to the above referenced Complaint on or before 20 days from the date of this publication, or a judgment will be entered against you. Also, within ten (10) days from date of this publication, you must contact a counselor at (888) 511-2227, Extension 108, to request a court-supervised conciliation conference under the Consumer Credit/Residential Mortgage Foreclosure Diversion Program (see Butler County Local Rule L-205.2(b) and L-3129.1).

NOTICE TO DEFEND

If you wish to defend, you must enter a written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so the case may proceed without you and judgment may be entered against you without further notice for the relief requested by the Plaintiff. You may lose money or property or other rights important to you.

YOU SHOULD TAKE NOTICE TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER. IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

LAWYER REFERRAL SERVICE - Glenna Walters, Prothonotary, Butler County Courthouse, 300 South Main Street, 1st Floor, P.O. Box 1208, Butler, Pennsylvania 16003-1208 - Phone: (724) 284-5214

KARLOWITZ CROMER & FLAHERTY, P.C. (Counsel for Plaintiff)

1400 Allegheny Building, 429 Forbes Avenue, Pittsburgh, Pennsylvania 15219

Phone: (412) 288-9160.

BCLJ: Nov. 11, 2011

NOTICE OF SHERIFF'S SALE
IN THE COURT OF COMMON PLEAS
OF BUTLER COUNTY, PENNSYLVANIA
NO. AD 09-10752
CP 10-21715
ED 11-30361

BANK OF AMERICA, N.A., SUCCESSOR BY MERGER TO BAC HOME LOANS SERVICING, LP FKA COUNTRYWIDE HOME LOANS SERVICING, LP

TIMOTHY C. SPAHN & CARRIE WISE A/K/A CARRIE A. WISE

NOTICE TO: TIMOTHY C. SPAHN

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY"

Being Premises: 405 WEST WAYNE STREET, BUTLER, PA 16001

Being in THIRD WARD OF THE BOROUGH, NOW CITY OF BUTLER, County of BUTLER, Commonwealth of Pennsylvania

Tax Parcel No. 563-6-98-0000

Improvements consist of residential property. Sold as the property of TIMOTHY C. SPAHN & CARRIE WISE A/K/A CARRIE A. WISE

Your house (real estate) at 405 WEST WAYNE STREET, BUTLER, PA 16001 is scheduled to be sold at the Sheriff's Sale on JANUARY 20, 2012 at 11:00 AM., at the Butler County Courthouse, Sheriff's Office Lobby, South Main Street, Butler, PA 16003 to enforce the Court Judgment of \$58,299.56 obtained by, BANK OF AMERICA, N.A., SUCCESSOR BY MERGER TO BAC HOME LOANS SERVICING, LP FKA COUNTRYWIDE HOME LOANS SERVICING, LP (the mortgagee), against the above premises.

PHELAN HALLINAN & SCHMIEG, LLP Attorney for Plaintiff

BCLJ: Nov 11, 2011



BCBA Member News

Quarterly Meeting
Thursday
December 15, 2011
3:30 pm / Third Floor
~ Bar Office
201 S Main St.

Elections will be held for BCBA officers and directors.

The BCBA website contains up-to-date information about upcoming meetings, events and CLE seminars.

Visit us on the web

butlercountypabar.org

REGISTER'S NOTICE

I, **Judith Moser**, Register of Wills and Clerk of Orphans' Court of Butler County Pennsylvania, do hereby give Notice that the following Accounts of Personal Representatives/Trustees/Guardians have been filed in my office, accoprding to law, and will be presented to Court for confirmation and allowances on **Monday**, **November 14**, **2011**, **at 1:30 PM** (prevailing time) of said day.

ESTATE OF:	PERSONAL REPRESENTATIVE	FILED
CAMPBELL, MARGARET V	Gregg Campbell	. 09/30/11
DAVIS, LEWIS E	William G. Davis	. 09/27/11
McCRACKEN, JEAN	Randal E. McCracken	. 09/16/11

BCLJ: Nov 4 & 11, 2011

Notice of Department of Revenue New Trust Policy

Title 61—REVENUE DEPARTMENT OF REVENUE [61 PA. CODE CH. 94]

Taxation of Trusts

The Department of Revenue (Department) has adopted a statement of policy under § 3.2 (relating to statements of policy). The statement of policy in § 94.3 (relating to taxation of trusts terminated under 20 Pa.C.S. § 7710.1) is new and takes effect upon publication in the *Pennsylvania Bulletin*.

This statement of policy is promulgated by the Department to implement a consent requirement for termination of noncharitable irrevocable trusts made without court approval or notice to the Department. Specific questions regarding this statement of policy may be directed to the Department of Revenue, Office of Chief Counsel, P. O. Box 281061, Harrisburg, PA 17128-1061.

DANIEL MEUSER, Secretary

(*Editor's Note:* Title 61 of the Pennsylvania Code is amended by adding a statement of policy in § 94.3 to read as set forth in Annex A.)

Fiscal Note: 15-455. No fiscal impact; (8) recommends adoption.

Annex A

TITLE 61. REVENUE
PART I. DEPARTMENT OF REVENUE
Subpart B. GENERAL FUND REVENUES
ARTICLE IV. COUNTY COLLECTIONS
CHAPTER 94. INHERITANCE TAX PRONOUNCEMENTS—STATEMENTS OF POLICY

§ 94.3. Taxation of trusts terminated under 20 Pa.C.S. § 7710.1.

(a) Effective for Resident and Non-Resident Pennsylvania Inheritance Tax Returns filed on or after July 1, 2012, wherein the person responsible for filing the return has not made an election to prepay tax under section 2113(a) of the Inheritance and Estate Tax Act (act) (72 P. S. § 9113(a)) concerning trust assets reported on the return as part of a qualified spousal trust under section 2113 of the act, the Department will reserve the right to assess Pennsylvania Inheritance Tax at the highest applicable rate in effect at the time the Department issues its initial Notice of Inheritance Tax Appraisement, Allowance or Disallowance of Deductions and Assessment of Tax, unless the person responsible for filing the return requests a Future Interest Compromise from the Department in conjunction with the filing and in the manner prescribed by the Department.

- (b) If a Future Interest Compromise is not requested in accordance with subsection (a), the person responsible for filing the return shall acknowledge in writing, in the form and manner provided by the Department, the person's assumption of liability for inheritance tax consequences that result from the termination of a trust under 20 Pa.C.S. § 7710.1 (relating to nonjudicial settlement agreements—UTC 111) that occurs after the return has been filed. This assumption of liability applies to a termination made without court approval or notice to the Department. This liability does not apply to a termination made under a specified termination date as contained within the trust instrument provided to the Department.
- (c) If a trust has been terminated under 20 Pa.C.S. § 7710.1, without request for a Future Interest Compromise in accordance with subsection (a), the assets of the trust will be valued for Pennsylvania Inheritance Tax purposes as of the date of termination and tax will be due and owing as of the date of termination. Interest will accrue on an inheritance tax liability as of the termination date and in accordance with section 806 of The Fiscal Code (72 P. S. § 806).

[Pa.B. Doc. No. 11-1877. Filed for public inspection November 4, 2011, 9:00 a.m.]
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