

Northampton County Reporter

(USPS 395-280)

VOL. LIV

EASTON, PA February 2, 2006

NO. 57

**City of Easton, Plaintiff v. Mario Russo, Defendant;
City of Easton, Plaintiff v. George Pittas, Defendant;
City of Easton, Plaintiff v. Joseph F. Liptak and Gladys Liptak, Defendant**

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INSERT: Pink: 1. "Secrets of the Code"

2. 2006 Calendar of Events
3. "A Legal Nurse ... What?"
4. PBI/CLE Seminars—NCBA Office—February-April, 2006

NOTICE TO THE BAR ...

REMINDER—Committees are now reorganizing for the new year. Send in your Committee Preference forms even if you were on the committee in previous years. If you need another copy please call the NCBA office at (610) 258-6333.

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Northampton County Reporter

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The Northampton County Reporter will be published every Thursday by the Northampton County Bar Association, 155 South Ninth St., Easton, PA 18042-4399. All legal notices relating to the business of the county, are required by rule of Court, to be published in this Journal. All legal notices must be submitted in typewritten form and are published exactly as submitted by the advertiser. Neither the Law Reporter nor the printer will assume any responsibility to edit, make spelling corrections, eliminate errors in grammar or make any changes to content.

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Robert C. Brown, Jr., Esquire

Editor

NOTICES TO NCBA MEMBERS—BAR NEWS

INCLUDED IN THIS ISSUE:

- **Lunch Lecture: “Secrets of the Code”**—February 22, 2006 presented by Hon. Mark I. Bernstein; registration form inside
- **Lunch Lecture: “A Legal Nurse ... What?”**—March 15, 2006 presented by Douglas Jugan, BSN, RN
- **NCBA** Calendar of Events, PBI Seminars and Committee Meeting schedule

The Miller Center for Public Interest Advocacy—The Center will pair students of The Dickinson School of Law who have expressed interest in providing pro bono research with public defenders, legal services attorneys, lawyers providing pro bono representation and public interest organizations who have requested assistance on a particular case or issue. If your office has any pro bono opportunities for the students, please contact the Center by completing a request form at www.dsl.psu.edu/centers/miller.cfm or by sending an email to millercenter@dsl.psu.edu.

MEETING SPACE—Northampton County Bar Association facilities are used on a regular basis for depositions, client meetings, arbitrations and seminars. Rooms are available for full day and half day rentals. For information or to reserve a room please call the Northampton County Bar Association Office at (610) 258-6333.

“Those who won our independence believed liberty to be the secret of happiness and courage to be the secret of liberty.”—Louis D. Brandeis

ESTATE NOTICES

Notice is hereby given that in the estate 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**BOWSER, JOAN M. a/k/a**

JOAN BOWSER, dec'd.

Late of 5364 Colony Drive, Bethlehem, Northampton County, PA

Administrator: Richard M. Bowser, Jr., 6180 Pond View Terrace, Bath, PA 18014

Attorneys: Stevens & Lee, 190 Brodhead Road, Suite 200, P.O. Box 20830, Lehigh Valley, PA 18002-0830

CAHOON, HAZEL, dec'd.

Late of the Borough of Wilson, Northampton County, PA

Executrix: Marianne McKay, 475 Royal Manor Road, Easton, PA 18042

DIOMEDO, MARY a/k/a MARY DOMINE, dec'd.

Late of the City of Easton, Northampton County, PA

Executrix: Dorothy C. Homoki, 1531 Tatamy Road, Easton, PA 18045

Attorneys: Dennis A. DeEsch, Esquire, Minotti & DeEsch, 2240 Northampton Street, Easton, PA 18042

GMITTER, MICHAEL L., dec'd.

Late of East Allen Township, Northampton County, PA

Executrix: Linda Ann Herner, 1089 Walnut Drive, Danielsville, PA 18038

Attorney: Daniel G. Spengler, Esquire, 110 East Main Street, Bath, PA 18014

HECKMAN, ANNA M., dec'd.

Late of the Borough of Bath, Northampton County, PA

Co-Executors: Larry E. Heckman and Leonard A. Heckman c/o Gregory R. Reed, Esquire, Attorney-at-Law, 141 South Broad Street, P.O. Box 299, Nazareth, PA 18064-0299

Attorney: Gregory R. Reed, Esquire, Attorney-at-Law, 141 South Broad Street, P.O. Box 299, Nazareth, PA 18064-0299

KROMER, RONALD C. a/k/a RONALD KROMER, dec'd.

Late of Northampton Borough, Northampton County, PA

Executrix: Barbara Szerensits c/o Frank M. Skrapits, Esquire, Affiliated with Steckel and Stopp, 2152 Main Street, Northampton, PA 18067-1211
Attorneys: Frank M. Skrapits, Esquire, Affiliated with Steckel and Stopp, 2152 Main Street, Northampton, PA 18067-1211

MILLER, MILDRED F., dec'd.

Late of the Borough of Bangor, Northampton County, PA

Executrix: Doris Miller Horn c/o McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013
Attorneys: McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

**PREMORE, LEWIS N. a/k/a
LEWIS N. PREDMORE**, dec'd.

Late of the Township of Upper Mt. Bethel, Northampton County, PA

Administratrix: Alyce L. Thomas c/o McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

Attorneys: McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

RISSMILLER, STERLING D., dec'd.

Late of the Township of Bushkill, Northampton County, PA
Co-Executors: John S. Rissmiller, Coleen J. Seng, Rodney L. Rissmiller and Brian S. Rissmiller c/o Gregory R. Reed, Esquire, Attorney-at-Law, 141 South Broad Street, P.O. Box 299, Nazareth, PA 18064-0299

Attorney: Gregory R. Reed, Esquire, Attorney-at-Law, 141 South Broad Street, P.O. Box 299, Nazareth, PA 18064-0299

SOPKO, PAULINE, dec'd.

Late of the City of Bethlehem, Northampton County, PA
Executrix: Victoria Werner c/o Mary Ann Snell, Esquire, Suite 311, 3400 Bath Pike, Bethlehem, PA 18017

Attorney: Mary Ann Snell, Esquire, Suite 311, 3400 Bath Pike, Bethlehem, PA 18017

**VOORHEES, MIRIAM GRACE
a/k/a MIRIAM GRACE
HOWELLS**, dec'd.

Late of the City of Bethlehem, Northampton County, PA

Executrix: Carol G. Voorhees, 921 North 32nd Street, Allentown, PA 18104

Attorneys: James A. Bartholomew, Esquire, Scoblionko, Scoblionko, Muir, Bartholomew & Melman, 40 South Fifth Street, Allentown, PA 18101

WHITEHEAD, DORIS W., dec'd.

Late of the Township of Washington, Northampton County, PA

Executrix: Melissa Jones c/o Alfred S. Pierce, Esquire, I.D. No. 21445, Pierce & Dally, LLP, 124 Belvidere Street, Nazareth, PA 18064

Attorneys: Alfred S. Pierce, Esquire, I.D. No. 21445, Pierce & Dally, LLP, 124 Belvidere Street, Nazareth, PA 18064

SECOND PUBLICATION**ALTORFER, J. ELIZABETH**, dec'd.

Late of the Township of Upper Mt. Bethel, Northampton County, PA

Co-Executors: Brenda C. Altorfer, Larry P. Altorfer and Bruce E. Altorfer c/o McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

Attorneys: McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

**GRUCELA, THOMAS a/k/a
THOMAS J. GRUCELA**, dec'd.

Late of the Township of Lower Mt. Bethel, Northampton County, PA

Co-Executrices: Julianne Straccia and Marie Aicher c/o Mary Ann Snell, Esquire, Suite

311, 3400 Bath Pike, Bethlehem, PA 18017

Attorney: Mary Ann Snell, Esquire, Suite 311, 3400 Bath Pike, Bethlehem, PA 18017

LIEBERMAN, MARION a/k/a MARION M. LIEBERMAN, dec'd.

Late of the Township of Lower Nazareth, Northampton County, PA

Executrix: Dorothy Millheim c/o Raymond J. DeRaymond, Esquire, Gross, McGinley, LaBarre & Eaton, LLP, 717 Washington Street, Easton, PA 18042-4386

Attorneys: Raymond J. DeRaymond, Esquire, Gross, McGinley, LaBarre & Eaton, LLP, 717 Washington Street, Easton, PA 18042-4386

LODER, ELSIE E., dec'd.

Late of Northampton Borough, Northampton County, PA

Executor: Earl A. Smith, 235 S. Walnut Street, Bath, PA 18014

Attorneys: Peters, Moritz, Peischl, Zulick & Landes, LLP, 1 South Main Street, Nazareth, PA 18064-2083

MASON, ERNA a/k/a ERNA W. MASON a/k/a ERMA MASON, dec'd.

Late of the City of Easton, Northampton County, PA

Administrator: Ralph W. Litzenberger, Esquire, 1708 Northampton Street, P.O. Box 3272, Easton, PA 18043-3272
Attorney: Ralph W. Litzenberger, Esquire, 1708 Northampton Street, P.O. Box 3272, Easton, PA 18043-3272

MILLER, HELEN T., dec'd.

Late of the Township of Washington, Northampton County, PA

Co-Executrices: Sheree L. Engler and Paula R. Karner c/o David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019

Attorney: David J. Ceraul, Esquire, 22 Market Street, P.O. Box 19, Bangor, PA 18013-0019

MOORE, VIRGINIA L., dec'd.

Late of Nazareth, Northampton County, PA

Executor: Thomas P. Stitt, Sr. c/o Thomas P. Stitt, Esquire, 576 Nazareth Pike (Rt. 191), Nazareth, PA 18064-8400

Attorney: Thomas P. Stitt, Esquire, 576 Nazareth Pike (Rt. 191), Nazareth, PA 18064-8400

PETERS, DOROTHY R., dec'd.

Late of the City of Bethlehem, Northampton County, PA

Executor: Russell B. Miller c/o Littner, Deschler & Littner, 512 N. New Street, P.O. Box 1407, Bethlehem, PA 18016-1407

Attorneys: Littner, Deschler & Littner, 512 N. New Street, P.O. Box 1407, Bethlehem, PA 18016-1407

REIBMAN, ELNORA a/k/a ELNORA S. REIBMAN, dec'd.

Late of Easton, Northampton County, PA

Co-Executors: Julie Reibman and Edward Reibman c/o Noonan & Prokup, 526 Walnut St., Allentown, PA 18101
Attorneys: Noonan & Prokup, 526 Walnut St., Allentown, PA 18101

SCHRECK, DOROTHEA L.,
dec'd.

Late of 4035 Freemansburg Ave., Easton, Northampton County, PA

Executor: Daniel T. Schreck, 4035 Freemansburg Ave., Easton, PA 18045

Attorney: Eric R. Shimer, Esquire, 1 Bethlehem Plz., Ste. 830, Bethlehem, PA 18018

SLEEP, ROBERT E. a/k/a ROBERT EARL SLEEP, dec'd.

Late of the Township of Upper Mt. Bethel, Northampton County, PA

Executor: Craig Frederick Sleep c/o McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

Attorneys: McFall, Layman & Jordan, P.C., Attorneys at Law, 134 Broadway, Bangor, PA 18013

SMITH, MARGARET M., dec'd.

Late of 65 Friedenstahl Avenue, Nazareth, Northampton County, PA

Executrix: Gloria Fries c/o Samuel F. Feldman, Esquire, Feldman Law Offices, P.C., 221 N. Cedar Crest Blvd., Allentown, PA 18104

Attorneys: Samuel F. Feldman, Esquire, Feldman Law Offices, P.C., 221 N. Cedar Crest Blvd., Allentown, PA 18104

WALDENRATH, ALEXANDER a/k/a DOUGLAS A. WALDENRATH, dec'd.

Late of the Township of Lower Saucon, Northampton County, PA

Executrix: Mrs. Jeanine Schneider c/o Bradford D.

Wagner, Esquire, 662 Main Street, Hellertown, PA 18055-1726

Attorney: Bradford D. Wagner, Esquire, 662 Main Street, Hellertown, PA 18055-1726

WEISS, EVELYN, dec'd.

Late of the Borough of Nazareth, Northampton County, PA

Executor: Russell W. Branton, 149 Hampton Way, Montoursville, PA 17754

Attorney: Antonia M. Grifo, Esquire, 318 Spring Garden Street, Easton, PA 18042-3552

THIRD PUBLICATION**BLAIR, HARRY C. J.,** dec'd.

Late of the Borough of Bangor, Northampton County, PA

Co-Executors: Richard J. Shiroff, Esquire, and Marion M. (Sue) Blair, 724 Lehigh Street, Easton, PA 18042

Attorney: Richard J. Shiroff, Esquire, 724 Lehigh Street, Easton, PA 18042

DIEFENDERFER, RUTH E., dec'd.

Late of 6292 Hanoverville Road, East Allen Township, Northampton County, PA

Co-Executors: Francis B. Almer, 2908 Jacksonville Road, Bethlehem, PA 18017 and Donald W. Silfee, 6101 Hanoverville Road, Bethlehem, PA 18017

Attorney: Eric R. Shimer, Esquire, 1 Bethlehem Plz., Ste. 830, Bethlehem, PA 18018

FEHR, RUSSELL C., JR., dec'd.

Late of the Township of Bethlehem, Northampton County, PA

Executor: Richard D. Fehr, 2712 Wagon Wheel Drive, Easton, PA 18040

Attorney: Gary Neil Asteak, Esquire, 726 Walnut Street, Easton, PA 18042

FUDERER, ANTHONY J. a/k/a ANTHONY J. FUDERER, JR., dec'd.

Late of the Borough of Hellertown, Northampton County, PA

Administratrix: Ms. Joan Kingslake, 1616 Jennings Street, Bethlehem, PA 18017

Attorney: Vaughn A. Terrinoni, Esquire, 3976 Township Line Road, Bethlehem, PA 18020

HARTZELL, NORMAN a/k/a NORMAN R. HARTZELL, dec'd.

Late of Bushkill Township, Northampton County, PA

Executrix: Pamela Hartzell Snyder c/o Constantine M. Vasiliadis, Esquire, Kolb, Vasiliadis and Florenz, 74 W. Broad Street, Suite 170, Bethlehem, PA 18018-5738

Attorneys: Constantine M. Vasiliadis, Esquire, Kolb, Vasiliadis and Florenz, 74 W. Broad Street, Suite 170, Bethlehem, PA 18018-5738

KELLER, CHARLES W., SR., dec'd.

Late of the Township of Bushkill, Northampton County, PA
Administratrix: Terri L. Benzing c/o John Molnar, Esquire, The Molnar Law Offices, Wind Gap Professional Center, 6697 Sullivan Trail, Wind Gap, PA 18091

Attorneys: John Molnar, Esquire, The Molnar Law Offices, Wind Gap Professional Center, 6697 Sullivan Trail, Wind Gap, PA 18091

LILIUS, MARGARET ANN JESSUP, dec'd.

Late of the Borough of Nazareth, Northampton County, PA

Executor: Peter Gordon Jessup, 488 Dolores Drive, Collegeville, PA 19426

Attorneys: Peters, Moritz, Peischl, Zulick & Landes, LLP, 1 South Main Street, Nazareth, PA 18064

LLOYD, EDWIN L., dec'd.

Late of Bethlehem, Northampton County, PA

Executrix: Marilyn Christie c/o Robert E. Donatelli, Esquire, 32 N. 6th Street, Allentown, PA 18101

Attorney: Robert E. Donatelli, Esquire, 32 N. 6th Street, Allentown, PA 18101

MITMAN, MATILDA L., dec'd.

Late of the City of Bethlehem, Northampton County, PA

Executor: Stanley Majewski c/o Karl H. Kline, Esquire, Karl Kline P.C., 2925 William Penn Highway, Suite 301, Easton, PA 18045-5283

Attorneys: Karl H. Kline, Esquire, Karl Kline P.C., 2925 William Penn Highway, Suite 301, Easton, PA 18045-5283

RINKER, ALICE S., dec'd.

Late of the Borough of Nazareth, Northampton County, PA

Executor: Edwin A. Sawyer, 800 Hausman Road, #276, Allentown, PA 18104

Attorneys: Peters, Moritz, Peischl, Zulick & Landes, LLP, 1 South Main Street, Nazareth, PA 18064-2083

**SAPONE, FRANCES CATHER-
INE**, dec'd.

Late of the Borough of Stock-
ertown, Northampton County,
PA

Executrix: Bernadette Sani
c/o Leonard M. Mellon, Es-
quire, 151 S. 7th Street,
Easton, PA 18042

Attorney: Leonard M. Mellon,
Esquire, 151 S. 7th Street,
Easton, PA 18042

WERKHEISER, WARREN F.,
dec'd.

Late of Forks Township,
Northampton County, PA

Co-Executors: W. Neill Werk-
heiser, 1430 Church Lane,
Easton, PA 18040 and Gail N.
Roberts, 1600 Church Lane,
Easton, PA 18040

Attorneys: Peters, Moritz,
Peischl, Zulick & Landes, LLP,
1 South Main Street, Naza-
reth, PA 18064-2083

NOTICES OF INCORPORATION

NOTICE IS HEREBY GIVEN that
Articles of Incorporation have been
filed with the Department of State
of the Commonwealth of Pennsyl-
vania at Harrisburg, Pennsylvania,
for the purpose of obtaining a Cer-
tificate of Incorporation pursuant to
the provisions of the Pennsylvania
Business Corporation Law, Act of
December 21, 1988 (P.L. 1444, No.
177) as amended, by the following
corporation:

The name of the corporation is:

CHEVERE, INC.

Tallman, Hudders & Sorrentino,
P.C.

The Paragon Centre
1611 Pond Road
Suite 300
Allentown, PA 18104-2258

Feb. 2

NOTICE IS HEREBY GIVEN that
Articles of Incorporation have been
filed with the Department of State
of the Commonwealth of Pennsyl-
vania for:

**McCOLLIAN
REAL ESTATE REHAB
AND CONSTRUCTION, INC.**

The corporation has been incor-
porated under the provision of the
Pennsylvania Business Corporation
Law of 1988, as amended.

Feb. 2

**NOTICES OF NONPROFIT
INCORPORATION**

NOTICE IS HEREBY GIVEN that
Articles of Incorporation have been
filed with the Department of State
of the Commonwealth of Pennsyl-
vania at Harrisburg, Pennsylvania,
for the purpose of obtaining a Cer-
tificate of Incorporation pursuant to
the provisions of the Pennsylvania
Nonprofit Corporation Law of 1988,
approved December 21, 1988, P.L.
1444, as amended, by the follow-
ing corporation:

The name of the corporation is:

**EASTON PHILLIPSBURG
MUSLIM ASSOCIATION**

The purpose of the corporation
is to conduct worship and religious
education and engage in other reli-
gious activities.

The Articles of Incorporation
were filed on December 30, 2005.

FITZPATRICK LENTZ & BUBBA,
P.C.

4001 Schoolhouse Lane
P.O. Box 219
Center Valley, PA 18034-0219

Feb. 2

NOTICE IS HEREBY GIVEN that
Articles of Incorporation have been
filed with the Department of State
of the Commonwealth of Pennsyl-
vania at Harrisburg, Pennsylvania
for the purpose of obtaining a cer-

tificate of incorporation pursuant to the provisions of the Pennsylvania Business Corporation Law of 1988 as amended, by the following corporation:

**SAUCON VALLEY
LACROSSE CLUB**

has been incorporation as a not for profit corporation. Provisions of the Pennsylvania Business Law of 1988 as amended.

SHAY, SANTEE & KELHART
44 East Broad Street
P.O. Box 1005
Bethlehem, PA 18016

Feb. 2

NOTICE IS HEREBY GIVEN that Articles of Incorporation—Nonprofit have been filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania, for the purpose of obtaining a Certificate of Organization of a proposed business corporation to be organized under the provisions of the Pennsylvania Business Corporation Law of 1988, approved December 21, 1988, P.L. 1444, No. 177, as amended.

The name of the corporation is:

**SULLIVAN FORKS
CENTER COMMERCIAL
CONDOMINIUM ASSOCIATION**

The Certificate of Organization has been filed on December 30, 2005.

JAMES L. BROUGHAL, ESQUIRE
BROUGHAL & DeVITO, L.L.P.
38 West Market Street
Bethlehem, PA 18018

Feb. 2

NOTICE IS HEREBY GIVEN that Articles of Incorporation have been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, Pennsylvania, on January 3, 2006, for the purpose of incorporating a Nonprofit Corporation organized under the

provisions of the Pennsylvania Non-profit Corporation Law of 1988, as amended.

The name of the nonprofit corporation is:

theHOMESchool

The purposes for which it is organized are: to operate a Montessori school to be accomplished in a manner consistent with the provisions of Section 501(c) of the Internal Revenue Code of 1986, s amended.

TALLMAN, HUDDERS &
SORRENTINO, P.C.

The Paragon Centre
Suite 300

1611 Pond Road
Allentown, PA 18104-2258

Feb. 2

**NOTICE OF FOREIGN
CORPORATION**

NOTICE IS HEREBY GIVEN that an application was made to the Department of State of the Commonwealth of Pennsylvania at Harrisburg, PA, on January 23, 2006 by **Americash Advance LLC**, a foreign corporation formed under the laws of Delaware, where its principal office is located at 901 Market Street, Suite 460, Wilmington, DE 19801-3013, for a Certificate of Authority to do business in Pennsylvania. The registered office in Pennsylvania will be located at 600 North Second Street, Suite 500, Harrisburg, PA 17101.

Feb. 2

**LIMITED LIABILITY COMPANY
NOTICES**

NOTICE IS HEREBY GIVEN that the Certificate of Organization has been filed with the Department of State of the Commonwealth of Pennsylvania, at Harrisburg, Pennsylvania, for the purpose of obtaining a Certificate of Organization of a proposed business corporation to be organized under the provisions of

the Pennsylvania Business Corporation Law of 1988, approved December 21, 1988, P.L. 1444, No. 177, as amended.

The name of the limited liability company is:

Alas de Socorro, L.L.C.

The Certificate of Organization has been filed on November 2, 2005. JAMES L. BROUGHAL, ESQUIRE
BROUGHAL & DeVITO, L.L.P.
38 West Market Street
Bethlehem, PA 18018

Feb. 2

NOTICE IS HEREBY GIVEN that the Certificate of Organization—Domestic Limited Liability Company has been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, Pennsylvania, for the purpose of obtaining a Certificate of Organization for a Domestic Limited Liability Company to be organized under the provisions of the Title 15. Corporations and Unincorporated Associations at 15 Pa. C.S.A. 8901 et al., approved December 7, 1994, P.L. 703, No. 106 §4, effective in sixty (60) days.

The name of the domestic limited liability company is:

MANN'S AUTO SERVICE, LLC

The corporation shall have unlimited power to engage in and to do any lawful act concerning any and all lawful business for which corporations may be incorporated under the 1988 Business Corporation Law.

The Articles of Incorporation were filed on December 5, 2005.

STEPHEN A. STRACK, ESQUIRE
LAW OFFICE OF
FRANK M. SKRAPITS

Affiliated with Steckel & Stopp
2152 Main Street
Northampton, PA 18067
Telephone: (610) 262-7857
Fax: (610) 262-7887

Feb. 2

NOTICE IS HEREBY GIVEN that a Certificate of Organization has been filed with the Department of State of the Commonwealth of Pennsylvania at Harrisburg, Pennsylvania, for the purpose of obtaining a Certificate of Organization for a Limited Liability Company organized under the provisions of Title 15, Corporations and Unincorporated Associations at 15 Pa. C.S.A. 8901 et seq., approved December 7, 1994, P.L. 703, No. 106 (4).

The name of the domestic limited liability company is:

**SHELTER CONSTRUCTION
MANAGEMENT, LLC**

The Certificate of Organization has been filed on January 17, 2006.

RICHARD H. YETTER, III,
ESQUIRE

YETTER LAW OFFICE
4480 William Penn Highway
Easton, PA 18045

Feb. 2

**IN THE
NORTHAMPTON COUNTY
COURT OF COMMON PLEAS
ORPHANS' COURT DIVISION**

The following Executor, Administrators, Guardians & Trustees have filed Accounts in the Office of the Orphans' Court:

ESTATE: Accountant

SADIE F. HIXON a/k/a SADIE
HIXON; Catherine Ahart, Guardian
LOIS E. OWENS; John F.
Owens, Executor

HAROLD G. REMALY; Harold L.
Remaly, Executor

AUDIT NOTICE

All Parties interested are notified than an audit list will be made up of all Accounts and the said list will be called for audit at the Northampton County Government Center, Easton, PA on: WEDNESDAY, FEBRUARY

22, 2006 AT 9:00 A.M. IN COURT-
ROOM #1.

Dorothy L. Cole
Clerk of Orphans' Court
Feb. 2, 9

NOTICE

NOTICE IS HEREBY GIVEN that the Township of Allen has filed a Petition with the Orphans' Court Division of the Court of Common Pleas, Northampton County, Pennsylvania requesting that Allen Township be permitted to sell the parcel known as "Seemsville Park," Parcel ID # K4-22-3-05-1E and use the proceeds of the sale to carry out the original public purpose. Any resident of the Township shall have the rights set forth in the Pennsylvania Statutes at Title 53 P.S. Section 3385. A Hearing will be held in the Court of Common Pleas, Northampton County Government Center, 669 Washington Street, Easton, PA 18042 on February 10, 2006 at 9:00 A.M. in Courtroom 1.

B. LINCOLN TREADWELL, JR.,
ESQUIRE
Attorney for Allen Township
732 Washington Street
Easton, PA 18042

Jan. 26; Feb. 2, 9

IN THE COURT OF COMMON PLEAS OF NORTHAMPTON COUNTY, PENNSYLVANIA ORPHANS' COURT DIVISION

IN RE: Estate of Patrick N. Villone
NO. 2002-0498

NOTICE OF PRESENTATION OF
PETITION FOR FORFEITURE OF
INTEREST OF CARYN GORDON
IN ESTATE OF PATRICK N.
VILLONE, DECEASED

NOTICE IS HEREBY GIVEN to Caryn Gordon and others that on January 19, 2006, the Petition of Ryan Villone, Administrator, for Forfeiture of Interest of Caryn Gordon

in Decedent's Estate was filed in the above-noted Court. The Petition seeks to have the Court declare that Caryn Gordon has forfeited her right to inherit from the Estate of Patrick N. Villone, deceased, pursuant to 20 Pa. C.S.A. Section 2106.

The Court has fixed February 17, 2006 at 9:00 a.m. in Courtroom No. 1 of the Northampton County Government Center, 669 Washington Street, Easton, Pennsylvania 18042 as the time and place for the Hearing of said Petition, when and where all persons interested may appear and show cause, if any they have, why the prayer in the said Petition should not be granted.

HAROLD J.J. DeWALT, JR.,
ESQUIRE

Pa. Atty. I.D. No. 41326
Attorney for Petitioner
8 North Main Street
Nazareth, PA 18064
(610) 759-7600

Jan. 26; Feb. 2, 9

IN THE COURT OF COMMON PLEAS OF MONTGOMERY COUNTY, PA CIVIL ACTION—LAW

JURY TRIAL DEMANDED
THOMAS MARENCIK and LISA
MARENCIK, h/w,

Plaintiffs

vs.

GINA CACIOLO,
Defendant

NO. 05-13806

NOTICE

TO: Leopoldo Diaz
654 Daniels Road
Nazareth, PA 18061

You have been sued in court. If you wish to defend, you must enter a written appearance personally or by attorney and file 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 defendant. 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.

Montgomery County
Bar Association
100 West Airy Street
Norristown, PA 19401
(610) 279-9660

GLENN E. DAVIS, ESQUIRE
Attorney I.D. No. 34693

PETER W. DICCE, ESQUIRE
Attorney I.D. No. 60738

BUCKLEY, BRION, McGUIRE &
SOMMER LLP
Attorneys for Defendant
Gina Caciolo

304 North High Street
West Chester, PA 19380-2614
(610) 436-4400

Feb. 2

PARALEGAL

Growing Warren County, N.J., law firm seeks full-time experienced paralegal who is skilled in New Jersey real estate and civil litigation matters. Must have minimum of three years' experience. Paralegal certificate required, bachelor's degree a plus. Send resume with salary history to

info@florioperrucci.com.

Jan. 26; Feb. 2, 9

LEGAL SECRETARY with 40 years experience seeking employment—full-time, part-time or per diem. Current employer retiring as of 1/31/06. Call (o) (610) 838-7013, (h) (610) 258-8741 or (c) (610) 554-7209.

Jan. 19, 26; Feb. 2

SHERIFF'S SALE OF VALUABLE REAL ESTATE

The following real estate will be sold by the Sheriff of Northampton County, Pennsylvania, on February 10, 2006 at ten o'clock a.m. in the COUNCIL CHAMBERS, FOURTH FLOOR, of the Northampton County Government Center, within the City of Easton, County of Northampton and State of Pennsylvania, to wit:

PLEASE TAKE NOTICE that the sale price will include only the delinquent taxes certified to the Sheriff's Office. Any current taxes are the responsibility of the purchaser.

No. 1

BY VIRTUE OF A CERTAIN WRIT OF EXECUTION CV-2004-002433

ALL THAT CERTAIN messuage or tenement and lot or piece of ground situate in the City of Bethlehem, County of Northampton and Commonwealth of Pennsylvania, known as 24 West Garrison Street, according to the present city numbering, bounded and described as follows, to wit:

BEGINNING at a point in the Northern line of West Garrison Street, said point being forty feet East of where the Northern line of West Garrison Street intersects with Eastern line of Radley Street; thence extending Eastwardly along the Northern line of West Garrison Street a distance of twenty (20) feet

to a point, said point being in the extended middle of a party or partition wall separating properties known as 22 and 24 West Garrison Street; thence extending Northwardly between parallel lines of that said width of twenty (20) feet at right angles to West Garrison Street a distance of one hundred two (102) feet, the Eastern line passing through said party or partition wall.

BOUNDED North by property now or late of Peter Kleckner and Valentine Boyerlip, East by property of George W. Heller, South by West Garrison Street, West by property now or late of William Luckenbach.

TITLE TO SAID PREMISES IS VESTED IN Lonnie Kohler and Mary Kohler, husband and wife by Deed from West Garrison Associates, a PA General Partnership dated 3/22/1996 and recorded 4/22/1996, in Record Book Volume 1996-1, Page 036351.

Premises being: 24 WEST GARRISON STREET, BETHLEHEM, PA 18017.

Tax Parcel No. P6NE1A-20-15.

THEREON BEING ERECTED a two story one-half of a double brick and aluminum sided dwelling with slate roof.

SEIZED AND TAKEN into execution of the writ as the property of Lonnie Kohler and Mary Kohler.

DANIEL G. SCHMIEG, ESQUIRE

**No. 2
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-002497**

ALL THAT CERTAIN parcel of land situate in the City of Easton, County of Northampton and State of Pennsylvania and being more particularly bounded and described as follows, to wit:

BEGINNING at a point which is the intersection of the Western right-of-way line of North Third Street and the Northern right-of-way line of Church Street; thence 1) Westerly along the Northern right-of-way line of said Church Street, south 89 degrees 47 minutes 49 seconds West, 97.00 feet to a point and corner of remaining lands now or late of the Redevelopment Authority intended to be dedicated to the City of Easton for Street purposes; thence 2) Northerly along the line of said remaining lands now or late of the Redevelopment Authority intended to be dedicated to the City of Easton for Street purposes, North 00 Degrees 00 Minutes 00 Seconds East, 10.00 feet to a point and corner of the aforementioned remaining lands now or late of the Redevelopment Authority; thence 3) Westerly along the same, South 89 degrees 47 minutes 49 seconds East, 144.64 feet to a point in the Eastern right-of-way line of North Bank Street; thence 4) Northerly along the Eastern right-of-way line of said North Bank Street, North 00 Degrees 00 Minutes 00 Seconds East, 23.58 feet to a point; thence 5) Easterly, North 89 Degrees 52 Minutes 22 Seconds East, 241.64 feet to a point in the Western right-of-way line of the aforementioned North Third Street; thence 6) Southerly along the Western right-of-way line of said North Third Street, South 00 Degrees 00 Minutes 00 Seconds East, 33.26 feet to a point, the place of BEGINNING.

CONTAINING 6629.29 square feet/0.1522 acres of land.

Northampton County Tax Parcel number: L9SE2A-6-2.

BEING KNOWN AS 20 North Third Street, Easton, Pennsylvania.

THEREON BEING ERECTED a three story commercial/residential brick building with flat roof.

SEIZED AND TAKEN into execution of the writ as the property of Andris Danielsons and Joanne S. Moranville.

DAWN M. SCHMIDT, ESQUIRE

No. 4

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2004-003987**

ALL THAT CERTAIN messuage, tenement, or lot or piece of ground situate in the City of Bethlehem, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the East side of North Center Street twenty-five (25) feet North from the northeast corner of North Center and Frankford Streets; thence northwardly along the East side of North Center Street twenty (20) feet and extending of that width eastwardly between parallel lines one hundred ten (110) feet.

BOUNDED on the West by North Center Street, on the South by land now or late of John George, on the East by a ten (10) feet wide private alley and on the North by land now or late of Estella Frey.

BEING known and designated as No. 1024 Center Street, Bethlehem, Pennsylvania according to the present system of City numbering.

Northampton County Tax parcel number: N6SE4C-10-4.

THEREON BEING ERECTED a two story one-half of a double dwelling with asbestos shingle siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Joseph M. Ballek.

DAWN M. SCHMIDT, ESQUIRE

No. 6

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006094**

ALL THAT CERTAIN tract of land situate in Section No. 1, Old Forge Estate, Borough of Bath, Northampton County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the westerly property line of Old Forge Estates (45.00 feet wide), said point also marks the northeasterly corner of Lot No. 29; thence (1) along Lot No. 29, South 68 degrees 07 minutes 00 seconds West 114.81 feet to a point; thence (2) along land of Anne T. Pollitt, North 4.66, feet to an iron pipe; thence (3) along the same, North 2 degrees 30 minutes 00 seconds West 14.50 feet to a point; thence (4) along Lot No. 31, North 68 degrees 07 minutes 00 seconds East 108.26 feet to a point; thence (5) along the said westerly property line of Old Forge Drive, South 21 degrees 53 minutes 00 seconds East 18.00 feet to the point or place of beginning.

CONTAINING 2,008 square feet.

BEING ALL AS SHOWN on a plan of Section No. 1, Old Forge Estates, Plan #P-1213, dated April 1972, and last revised on August 18, 1972, as prepared by Fogarasi & Moyer, Inc., Consulting Civil Engineers, Allentown, PA., and said plan is recorded in the Recorder of Deeds Office of Northampton County in Plan Book Volume 30, page 26.

BEING Northampton County Tax Parcel # K6NW4B Block 4 Lot 14.

ALSO BEING THE SAME PREMISES which Madeline L. Kromer and David E. Kromer, husband and wife, did by deed dated 3/4/83 and recorded 3/11/83 at Deed Book Vol-

ume 647, page 373, in Northampton County Recorder of Deeds Office, granted and conveyed unto Frank E. Jany and Michele L. Jany, husband and wife, in fee.

Being Parcel # K6NW4B-4-14-0503.

TITLE TO SAID PREMISES IS VESTED IN Jane E. Hunsicker, unmarried, by Deed from Frank E. Jany and Michele L. Jany, husband and wife, dated 10-30-96, recorded 10-31-96 in Deed Book 1996-1, page 115158.

BEING KNOWN AS 222 Old Forge Drive, Bath, Pennsylvania.

THEREON BEING ERECTED a two story townhouse w/one-car garage, brick and aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Jane E. Hunsicker.

DANIEL G. SCHMIEG, ESQUIRE

No. 7
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006033

ALL THAT CERTAIN messuage, tenement and lot or piece of ground situate in the City of Bethlehem, in the County of Northampton and State of Pennsylvania, located on the West side of Atlantic Street (formerly Oak Street), and containing in front or breadth on said street 20 feet and extending Westward of that breadth, between parallel lines at right angles with said Atlantic Street, a distance of 237 feet 8 inches on the North line thereof and 220 feet, more or less, on the South line, said line passing through the middle of a party wall to Buchanan Street (formerly known as Popular Street).

BOUNDED as follows: One the North by property No. 628, accord-

ing to the present system of City numbering (formerly No. 620), Atlantic Street and on the rear by No. 629 Buchanan Street; on the East by Atlantic Street; on the South by property No. 632, according to the present system of City numbering (formerly No. 624) Atlantic Street, and No. 635 Buchanan Street; on the West by Buchanan Street.

SAME BEING KNOWN AS No. 630, according to the present system of City numbering (formerly No. 622), Atlantic Street and on the rear as No. 631 Buchanan Street, Bethlehem, PA.

KNOWN as Northampton County Tax Parcel: P6SE2D-10-6.

BEING the same premises which RUSSELL H. BROWNE, EXECUTOR OF THE ESTATE OF MARGARET M. ROSEMAN A/K/A MARGARET ROSEMAN, DECEASED, by Indenture bearing date MARCH 28, 2002 and recorded APRIL 17, 2002 in the Office of the Recorder of Deeds, in and for the County of NORTHAMPTON in VOLUME 2002-1 page 98604 etc., granted and conveyed unto GEORGE MISKO and JOHN M. O'MAHONEY, in fee.

TITLE TO SAID PREMISES IS VESTED IN Karen T. Facenda, by Deed from George Misko and John M. O'Mahoney, also known as, John O'Mahoney, dated 9-17-04 recorded 10-12-04 in Deed Book 2004-1, page 394666.

BEING KNOWN AS 630 Atlantic Street, Bethlehem, Pennsylvania.

THEREON BEING ERECTED a two story brick one-half of a double dwelling with shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Karen T. Facenda.

DANIEL G. SCHMIEG, ESQUIRE

No. 8
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-002586

PARCEL #1

ALL THOSE TWO certain lots or pieces of land situate lying and being in the City of Bethlehem, County of Northampton and State of Pennsylvania, designated as Lots Nos. 38 and 39 according to a certain map of Brinker Terrace located in Northampton Heights, formerly Lower Saucon Township duly entered of record January, 1914. The said lots being more particularly bounded and described as follows, to wit:

BEGINNING at a point in the southerly line of Sixth Street at a distance of eighty feet east from the easterly line of Brinker Avenue, THENCE extending eastwardly along said southerly line of Sixth Street a distance of forty (40) feet to a point, and of that same width of forty feet extending southwardly between parallel lines a distance of one hundred (100) feet to a northern line of a certain fifteen foot wide alley.

BOUNDED on the north by Sixth Street, on the east by Lot 40 according to said plan, on the south by the fifteen foot wide alley aforementioned and on the west by Lot 37 according to the plan aforesaid.

PARCEL #2

ALL THAT CERTAIN lot or piece of ground situate in the former Borough of Northampton Heights, now the City Bethlehem, Northampton County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING at the southwest corner of Sixth Street and Lot No. 41, THENCE extending along the south side of said Sixth Street, west-

wardly twenty (20) feet and of that same width between parallel lines, extending southwardly one hundred feet (100) to a fifteen (15) feet wide alley; being lot commonly designated as Lot No. 40, on Sixth Street, according to map of Brinker Terrace, laid out by Frank H. Ville, C.E., January, 1914.

BOUNDED on the north by Sixth Street, east by Lot No. 41, south by a fifteen feet wide alley, and west by Lot No. 30, all according to said map of Brinker Terrace.

TITLE TO SAID PREMISES IS VESTED IN Roberto Acevedo and Haydee Acevedo, husband and wife, and Obdulia Ortiz by Deed from Thomas Bonilla and Maria Bonilla, husband and wife, and Hector Harraza, dated 12-15-95, recorded 12-26-95 in Deed Book 1995-1. Page 123390.

Premises being: 1512 EAST SIXTH STREET, BETHLEHEM, PA 18015.

Tax Parcel No. P7SW1A-19-2.

THEREON BEING ERECTED a two story single brick dwelling with slate roof; detached two-car garage.

SEIZED AND TAKEN into execution of the writ as the property of Roberto Acevedo a/k/a Roberto A. Acevedo a/k/a Roberto Acevedo, Sr. and Haydee Acevedo and Obdulia Ortiz.

DANIEL G. SCHMIEG, ESQUIRE

No. 9
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005649

ALL THAT CERTAIN messuage or tenement and tract or piece of ground situate on the south side of Fir Street in the Borough of Hellertown, Northampton County, Pennsylvania, known as No. 21 1/2 Hess Avenue, Hellertown, Pa., bounded and described as follows:

BEGINNING at a point where the south line of Fir Street intersects the western line of Herbert Alley or Street, THENCE extending westwardly along the south line of said Fir Street a distance of twenty and sixty-nine hundredths (20.69) feet to a point; THENCE extending in a southerly direction a distance of forty-five and sixty-six hundredths (45.66) feet, more or less, to a point; THENCE extending eastwardly along lands now or late of Katheryn Cordas a distance of twenty and fifty-five hundredths (20.55) feet, more or less, to a point in the west side of Herbert Alley or Street; THENCE extending northwardly along the west side of Herbert Alley or Street a distance of forty-five and sixty-six hundredths (45.66) feet, more or less, to a point the place of beginning.

BOUNDED on the north by Fir Street, on the east by Herbert Alley or Street, on the south by lands now or late of Katheryn Cordas, and on the west by lands now or late of Stephen Basko.

Vesting Information:

Vested by: Special Warranty Deed dated 9/27/86, given by K & R Associates to Maxine A. Kovacs recorded 9/29/86 in Book: Vol. 710 Page 326.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: Q7NW2D-7-20.

BEING KNOWN AS 21 1/2 Hess Avenue, Hellertown, Pennsylvania.

THEREON BEING ERECTED a two story single dwelling with shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of the estate of Maxine A. Kovacs, Terry W. Stanlein, executor and devisee of the estate of Maxine A. Kovacs.

DANIEL G. SCHMIEG, ESQUIRE

No. 11

BY VIRTUE OF A CERTAIN WRIT OF EXECUTION CV-2003-007548

ALL THAT CERTAIN lot or piece of ground situate in the City of Bethlehem (South side), County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a stake in the intersection of the West building line of Vernon Street (formerly Willow Street) and the South building line of Ninth Street, thence in the South building line of Ninth Street North eighty-six degrees twenty minutes (86° 20') West a distance of one hundred and twelve and thirty-nine one-hundredths (112.39) feet to a point in the East Building line of Wynadotte Street, thence in the East Building line of Wyandotte Street South twenty-nine degrees eight minutes (29° 8') West a distance of fifteen and fifty-six one-hundredths (15.56) feet to a point, said building line being parallel and distant four (4) feet at right angles from the East curb line of Wyandotte Street, thence along property now or late of Mary E. Kauffman (Widow), South sixty-one degrees twenty minutes (61° 20') East and passing through the middle of the center partition wall of a double brick house being Nos. 901 and 903 Wyandotte Street, a distance of one hundred and thirty-one and thirty-nine one-hundredths (131.39) feet to a stake in the West building line of Vernon Street (formerly Willow Street), thence in the West building line of Vernon Street (formerly Willow Street) North three degrees forty minutes (3° 40') East a distance of sixty-nine, and fifty-eight one-hun-

dredths (69.58) feet to the place of Beginning.

ALSO known as Northampton County Parcel Identifier Map: P6SW3B Block: 21 Lot: 13.

TITLE TO SAID PREMISES IS VESTED IN Sasha Wise by reason of the following:

BEING the same premises which Anna Fistner Murphy, a/k/a Anna L. Murphy, widow, by Thomas P. Murphy, Attorney-in-fact by Deed dated 6/4/1999 and recorded 10/14/1999 in the county of Northampton in Record Book Volume 1999-1 Page 155309 conveyed unto Joseph F. Bayda and Sasha Wise, as joint tenants with right of survivorship.

AND THE SAID Joseph F. Bayda departed this life on the 24th day of March A.D., 2001 whereby title to subject premises became vested in Sasha Wise by right of survivorship.

Premises being: 901 WYANDOTTE STREET, BETHLEHEM, PA 18015.

Tax Parcel No. P6SW3B-21-13.

THEREON BEING ERECTED a two story one-half of a double brick dwelling with slate roof.

SEIZED AND TAKEN into execution of the writ as the property of Sasha Wise.

DANIEL G. SCHMIEG, ESQUIRE

No. 13

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005710**

ALL THAT CERTAIN messuage, tenement and lot or piece of land situated on the South side of the public road running Northwest from the Bushkill Bridge at the North end of Third (late Pomfret) Street and known as College Avenue, in said City of Easton, County of Northamp-

ton and State of Pennsylvania, and bounded and described as follows:

BOUNDED on the North by the said public road; on the East by a lot of land late the property of Henry Keller, now deceased; and on the South by land belonging to Harold Hallman and Helen Hallman, his wife, and on the West by land belonging to Harry Schleicher and Naomi Schleicher, his wife. Containing in front on said public road by a line commencing at a stone and running Northeast sixty-six and one-half (66 1/2) degrees thirty-two (32) feet to a stone; thence Southeast one-half (1/2) degree seventy-four (74) feet to a post; thence Southwest eighty-nine and one-half (89 1/2) degrees thirty (30) feet to a post; thence Northwest one-half (1/2) degree sixty (60) feet to the place of beginning.

IT BEING THE SAME PREMISES which Dennis R. Kelly a/k/a Dennis R. Kelly, Jr. and Sheila J. Kelly, husband and wife, by their Deed dated the 11th day of September 1998, and recorded in the Office for the Recording of Deeds in and for the County of Northampton at Easton, Pennsylvania, in Deed Book Volume 1998-1, Page 125001, did grant and convey unto Dennis R. Kelly a/k/a Dennis R. Kelly, Jr. and Sheila J. Kelly, husband and wife.

PARCEL No. L9NE3B-8-26.

BEING KNOWN AS 160 College Avenue, Easton, Pennsylvania.

THEREON BEING ERECTED a two story single dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Dennis R. Kelley a/k/a Dennis R. Kelly, Jr. and Sheila J. Kelly.

JOSEPH REJENT, ESQUIRE

No. 14**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005798**

ALL THAT CERTAIN massuage, tement and tract or piece of land situat in the Township of East Allen, County of Northampton and State of Pennsylvania, bounded and described, as follows, to wit:

BEGINNING at a bolt at the edge of Pa. State Highway #329 (incorrectly shown as #239 in prior deed), formerly #145; thence in and along said highway South 88 degrees, 52 minutes East one hundred forty-two and eight hundredths (142.08) feet to a point along said highway; THENCE in and along a private driveway, hereinafter more fully described; South 1 degree 26 minutes East seventy-five and twenty-seven hundredths (75.27) feet to a point; THENCE along land of now or late Stephen Trinkle, North 86 degrees 15 minutes West one hundred forty-nine (149.00) feet to a stone at the westerly edge of a private driveway; Thencec in and along the same, North 3 degrees 45 minutes East sixty-eight and twenty-five hundredths (68.25) feet to the place of beginning.

ALSO BEING KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL IDENTIFIER: MAP L5, BLOCK 6, LOT 28. TAX PARCEL #: L5-6-2B.

BEING KNOWN AS 4966/4968 Nor Bath Boulevard, Northampton, Pennsylvania.

THEREON BEING ERECTED a two and one-half story single dwelling w/attached one-car garage, aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Robert A. Killett.

JOSEPH A. GOLDBECK, JR.,
ESQUIRE

No. 15**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006565**

ALL THAT CERTAIN tract or parcel of land situate in the Township of Bushkill, County of Northampton and State of Pennsylvania, known and designated as Lot No. 10-2, Phase V, of subdivision of land of Englewood Development Corporation as recorded in the office of the Recorder of Deeds in and for Northampton County at Easton, Pennsylvania, in Map Book Volume 89, Page 223 (erroneously recited as Map Book Volume 87, Page 94, in prior deed) and being bounded and described as follows, to wit:

BEGINNING at a point marking the southeast corner of Lot No. 4 of the Colonies-Phase Five; thence along a curve with a radius of sixty (60) feet, traveling to the left on a chord bearing and distance of South fifty-eight (58) degrees fifty-three (53) minutes fifty-three (53) seconds East seventy-six and fifty-three one-hundredths (76.53) feet to a point; thence along No. Lot 10-1 of the Colonies-Phase Five South eight (8) degrees thirty-one (31) minutes fourteen (14) seconds East fifty (50) feet to a point; thence along same South nine (9) degrees twenty (20) minutes fifteen (15) seconds West four hundred fifteen and ninety-one one-hundredths (415.91) feet to a point; thence along Lot No. 5 of the Colonies-Phase Three North eighty-three (83) degrees twenty-three (23) minutes fifty-eight (58) seconds West two hundred sixty (260) feet to a point; thence along Lot No. 2 of the Colonies-Phase Four North forty-one (41) degrees twenty-seven (27) minutes fifty-three (53) seconds West three hundred seventy-two and

ninety-four one-hundredths (372.94) feet to a found iron pipe; thence along land now or late of Frank Castone North thirteen (13) degrees forty-eight (48) minutes forty-seven (47) seconds East two hundred thirteen and seventy-one one-hundredths (213.71) feet to a point; thence along the aforementioned Lot No. 4 of the Colonies—Phase Five South eighty-seven (87) degrees forty-five (45) minutes fifty-five (55) seconds East four hundred forty-nine and nine one-hundredths (449.09) feet to the place of beginning.

CONTAINING five and one thousand two hundred ninety-four thousandths (5.1294) acres.

UNDER AND SUBJECT, nevertheless, to a twenty (20) foot wide drainage easement as depicted on Drawing No. E-233, bearing latest revision date of September 2, 1987, as prepared by East Penn Engineering Co., Inc.

UNDER AND SUBJECT, nevertheless, to other easements and restrictions of record.

IT BEING THE SAME PREMISES which Robin S. Vandever and Claude S. Vandever, her husband, by their Indenture bearing date the third day of December, A.D. 1990, for the consideration therein mentioned, granted and conveyed unto the said Michael L. Pacifico and Trina J. Pacifico, and to their heirs and assigns, forever; as in and by the said in part recited Indenture recorded in the Office for the Recording of Deeds in and for Northampton County, at Easton, Pennsylvania, in Deed Book Volume 817, Page 555, etc., relation being thereunto had, more fully and at large appears.

ALSO KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL

IDENTIFIER: MAP: G7, BLOCK: 5, LOT: 37A.

Being known as 371 Farmhouse Lane, Wind Gap, PA 18091.

THEREON BEING ERECTED a two and one-half story single dwelling w/attached two-car garage, brick and stone exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Michael L. Pacifico and Trina J. Pacifico.

ALFRED S. PIERCE, ESQUIRE

No. 16

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-004874**

ALL THAT CERTAIN lot or piece of land, with the frame dwelling house thereon erected, known as 110 North Warren Street, situate in the City of Easton, County of Northampton and State of Pennsylvania, bounded and described as follows:

BEGINNING at a point in the easterly building line of Warren Street, said point being 60 feet north of the intersection of Warren and Liberty Streets; THENCE extending in front along the east side of Warren Street northwardly 20 feet, more or less, to property now or late of Mrs. Mary Eleanor Croll; THENCE extending eastwardly and preserving the same width 106 feet 6 inches, more or less, to a ten foot wide private alley.

BOUNDED on the north by property now or late of Mrs. Mary Eleanor Croll; on the east by said ten feet wide private alley; on the south by property now or late of William H. Meixell; and on the west by Warren Street.

Vesting Information:

Vested by: Warranty Deed dated 11/17/97, given by Ronald A.

Schmidt to Ronald A. Schmidt and Doreen K. Schmidt, his wife as Tenants by the Entireties recorded 11/25/97 in Book: 1997-1 Page 131461.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: L9SE1A-11-19.

THEREON BEING ERECTED a two and one-half story one-half of a double dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Ronald A. Schmidt and Doreen K. Schmidt a/k/a Doreen K. Haschak. DANIEL G. SCHMIEG, ESQUIRE

**No. 17
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005857**

ALL THAT CERTAIN tract of land situated in a subdivision of land known as Lot 216, Wynnewood Estates, located in the Borough of Northampton, County of Northampton and Commonwealth of Pennsylvania, as recorded in Map Book 87, Page 384 on December 22, 1987, in the Office of the Recorder of Deeds in and for Northampton County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING at an iron pin located on the Southerly legal right-of-way of Coventry Court, said point on the common boundary line of Lot 215 of the same subdivision and the lands herein described; thence South 86 degrees 30 minutes 21 seconds East for a distance of 100.00 feet along the Southerly right-of-way of Coventry Court to an iron pin; thence South 03 degrees 29 minutes 39 seconds West for a distance of 120.00 feet along Lot 217 of the same subdivision to an iron pin; thence North 86 degrees

30 minutes 21 seconds West for a distance of 100.00 feet along Lots 213 and 212 of the same subdivision to an iron pin; thence North 03 degrees 29 minutes 39 seconds East for a distance of 120.00 feet along Lot 215 of the same subdivision to the point of beginning.

SAID properly contains .275 acres (12,000 S. F.) more or less.

TITLE TO SAID PREMISES IS VESTED IN Mitchell R. Huston, individually, by reason of the following:

BEING THE SAME premises which Mitchell R. Huston and Barbara D.L. Huston f/k/a Barbara D.L. Schaff, his wife, by Deed dated 2/24/1992 and recorded 2/28/1992 in the County of Northampton in Deed Book 855 Page 641 conveyed unto Mitchell R. Huston and Barbara D.L. Huston, his wife.

AND THE SAID Mitchell R. Huston and Barbara D.L. Huston were divorced from the bonds of matrimony in Docket #1995-C-3136 on 12/1/1998.

AND ALSO BEING THE SAME premises which Mitchell R. Huston and Barbara D.L. Huston, his wife, by Deed dated 2/22/1999 and recorded 2/26/1999 in the County of Northampton in Volume 1999-1 Page 26501 conveyed unto Mitchell R. Huston, individually.

Premises being: 578 COVENTRY COURT, NORTHAMPTON, PA 18067.

Tax Parcel No. L4-17-53-0522.

THEREON BEING ERECTED a two story single dwelling w/attached two-car garage, brick and vinyl siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Mitchell R. Huston.

DANIEL G. SCHMIEG, ESQUIRE

No. 18
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-003458

All that certain message or tenement and tract or piece of land situate in the Township of Bushkill, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

Beginning at a point in the centerline of Rose Inn Avenue (T. R. No. 518), said point marking the southeast corner of land now or formerly of Kenneth Shiffert, thence along said land now or formerly of Kenneth Shiffert north twelve (12) degrees fifty-seven (57) minutes five (5) seconds east, two hundred sixty-four and sixty-six one hundredths (264.66') feet to a point; thence along the same north seventy-eight (78) degrees twenty-seven (27) minutes fifty-nine (59) seconds west, one hundred (100) feet to a point; thence along land now or formerly of Albert Abel North twelve (12) degrees fifty-seven (57) minutes five (5) seconds east, five hundred forty and twenty-three one-hundredths (540.23') feet to a point, thence along land now of formerly of Luther Ritter South seventy-six (76) degrees fifty-nine (59) minutes fifty (50) seconds east, two hundred thirty-nine and six-tenths (239.6') feet to a point, thence along same southeasterly sixty-one and five one-hundredths (61.05) feet to a point, thence along Hillside Farm Acres south sixteen (16) degrees fifty (50) minutes forty-four (44) seconds east, two hundred fifty-eight and sixteen one hundredths (258.16') feet to a point, thence along land now or formerly of Donald Taff south seventeen (17) degrees nine (9) minutes west, five hundred eighty-nine and ninety-five one-hun-

dredths (589.95') feet to a point, thence through the aforementioned Rose Inn Avenue North seventy-eight (78) degrees twenty-seven (27) minutes fifty-nine (59) seconds West, two hundred seventy-four and fifty one-hundredths (274.50') feet to the place of beginning.

Containing six and fifty-one one-hundredths (6.51) acres of land more or less.

TAX PARCEL #: H7-16-4.

BEING KNOWN AS 650A Rose Inn Avenue, Nazareth, Pennsylvania.

THEREON BEING ERECTED a cape style dwelling with aluminum siding exterior and slate roof; detached two-car garage.

SEIZED AND TAKEN into execution of the writ as the property of Jeremy Wenner and Frank A. Wenner, Jr.

JOSEPH A. GOLDBECK, JR.,
ESQUIRE

No. 19
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-003994

ALL THAT CERTAIN lot, mesuage, tenement, tract and piece of land situate in the Borough of Wind Gap, County of Northampton and State of Pennsylvania bounded and described according to a survey prepared in August 1972 by Gordon E. Wilson, registered land surveyor, as follows, to wit:

BEGINNING at a point at the intersection point of the west curb line of Broadway and the south curb line of proposed Sixth (6th) Street; THENCE along the south curb line of proposed Sixth (6th) Street North 70 degrees 45 minutes West 278.85 feet to an iron pin on the east curb line of Water Street (extended); THENCE along the east curb line of

Water Street extended South 21 degrees 15 minutes West 88.48 feet to an iron pin; THENCE along land now of Henry A. Segatti South 76 degrees 50 minutes East 280.19 feet to a point on the west curb line of Broadway; THENCE along the west curb line of Broadway North 22 degrees 29 minutes East 58.80 feet to the place of beginning.

PARCEL NO. (A) F8NW1A-3-1.

PARCEL NO. (B) F8NW1A-3-11.

BEING KNOWN AS 302 South Broadway, Wind Gap, Pennsylvania. THEREON BEING ERECTED A two story single dwelling with asbestos exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Eric J. Koke and Rose M. Koke.

JOSEPH A. GOLDBECK, JR.,
ESQUIRE

No. 20

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006051**

All that certain message and tenement, tract, piece or parcel of land situate in the Borough of Bangor, in the County of Northampton, and State of Pennsylvania, bounded and described as follows, to wit:

Beginning at a corner of land now or late of Vernon H. Mauger; thence along the East side of North First Street, South fourteen (14) degrees East forty-seven (47) feet to a corner; thence along land of S.A. Teal, North seventy-four (74) degrees fifty-four (54) minutes East one hundred thirty (130) feet to a corner; thence in a northerly direction along Martins Creek, twenty-one (21) degrees fifteen (15) minutes West forty-six (46) and twenty-five one-hundreds (46.25) feet, more or less, to a corner; thence along land of the

aforesaid Vernon H. Mauger, South seventy-six (76) degrees West eighty-five (85) feet to a corner; thence South fourteen (14) degrees East one (1) foot to a point; thence South seventy-six (76) degrees West forty (40) feet to the place of Beginning.

CONTAINING SAID DESCRIBED PREMISES ALSO KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL IDENTIFIER: MAP E9NE2A, BLOCK 8, LOT 3.

Parcel ID: E9NE2A-8-3-0102.

Being known as: 33-35 North First Street, Bangor, PA 18013.

THEREON BEING ERECTED a two and one-half story double dwelling with aluminum siding exterior.

SEIZED AND TAKEN into execution of the writ as the property of Mark K. Wetherhold.

TERRENCE J. McCABE, ESQUIRE

No. 24

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005312**

ALL THAT CERTAIN lot, parcel, tract of land lying and being situate in the Township of Washington, County of Northampton and Commonwealth of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a concrete monument set along the existing 33' right-of-way of Lower South Main Street (S.R. 1015); THENCE

1. Along the aforementioned right-of-way North 07° 45' 00" East 160.00, to a pk nail set in the existing driveway; THENCE

2. Along lands now or formerly of Eugene Zalenka and wife, South 82° 15' 00" East 127.50' to a pk nail set in the existing driveway, said point also falling in the center of a 15' wide unopened alley which was

abandoned in a conveyance agreement recorded in Northampton County Miscellaneous Book Volume 131 at Page 81; THENCE

3. Along lands now or formerly of Gladys V. Seiple and Robert C. Seiple South 7° 45' 00" West 160.00', to a concrete monument set in line of lands of Douglas R. Gephardt and Sandra L. Gephardt; THENCE

4. Along lands of Gephardt North 82° 15' 00" West 127.50' to the point of beginning.

CONTAINING 20,400 square feet or .4682 acres.

The above described lot being Lot I being as shown on the lot line adjustment plan entitled "Final Plan Lot Line Adjustment Plan of Lands of Robert C. Seiple, et al" as prepared by East Penn Engineering Co., Ltd., Bangor, Pennsylvania (Drawing No. E-1540, dated July 6, 1998, most recently revised July 22, 1998) and recorded in the Recorder of Deeds Office in and for Northampton County in Plan Book Volume 1998-5 at Page 314.

SUBJECT to a 15' right-of-way along lands now or formerly of Zalenka granted to Gladys V. Seiple and Robert C. Seiple, as recorded in Northampton County Deed Book Volume 1994-6 at Page 53484.

SUBJECT to peripheral drainage and utility easements as indicated on the abovementioned recorded subdivision plan.

SUBJECT to any and all easements, covenants and/or restrictions of record.

ALSO KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL IDENTIFIER NOS. E9-27-56 AND E9-27-54.

PARCEL E9-27-54 WAS DELETED AND COMBINED WITH E9-27-56.

BEING KNOWN AS: 935 LOWER SOUTH MAIN STREET (WASHINGTON TOWNSHIP), MOUNT BETHEL, PA 18013.

PROPERTY ID NO.: E9-27-56.

TITLE TO SAID PREMISES IS VESTED IN Arelene Ebel aka Arelene M. Ebel by Deed from Dean A. Constable and Krista M. Constable, husband and wife dated 6/30/04 recorded 7/27/04 in Deed Book 2004-1 Page 290141.

THEREON BEING ERRECTED a ranch style dwelling w/attached one-car garage, aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Arlene Ebel a/k/a Arlene M. Ebel.

MARK J. UDREN, ESQUIRE

No. 25

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2002-007373**

ALL THAT CERTAIN parcel of land situate in the City of Easton, Northampton County, Pennsylvania and being more particularly bounded and described as follows, to wit:

BEGINNING at a point, said point being in the southerly right of way line of West Nesquehoning Street and being the northeast corner of lot No. 3;

thence 1) easterly along the southerly right of way line of West Nesquehoning Street, north 78 degrees, 40 minutes, 26 seconds east 35 feet to a point and corner of lot number 5;

thence 2) southerly along lot number 5, south 11 degrees, 19 minutes, 34 seconds east 122.95 feet to a point in the northerly right of way line of Cooper Street;

thence 3) westerly along the northerly right of way line of Co-

per Street, south 78 degrees, 33 minutes, 42 seconds west, 35.00 feet to a point and corner of lot number 3,

thence 4) northerly along lot number 3, north 11 degrees, 19 minutes, 34 seconds west, 123.02 feet to a point, the place of beginning.

Containing 4303.5 square feet of land.

Being all of lot number 4 as shown on Final Subdivision Plan, Shiloh Estates, recorded at the Northampton County Recorder of Deeds Office in Plan Book 1996-5, page 267.

BEING THE SAME PREMISES which Shiloh Baptist Church, a non-profit corporation, by Deed dated April 5th, 1997 and intended to be recorded herewith granted and conveyed unto John Curtis Freeman, his heirs and assigns, Mortgage herein.

MBL: L9SE4C-4-1D.

BEING KNOWN AS 636 West Nesquehoning Street, Easton, Pennsylvania.

THEREON BEING ERECTED a three story one-half of a double dwelling with vinyl siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of John Curtis Freeman.

RICHARD M. BECK, ESQUIRE

No. 26

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005883**

ALL THAT CERTAIN lot of ground with the improvements thereon erected, situated on the south side of Ferry Street, in the City of Easton, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the south of Ferry Street, twenty (20)

feet east of Raspberry Street; THENCE extending eastwardly along the said south side of Ferry Street, twenty (20) feet to a point; said point being in middle partition wall of the double frame dwelling known as Nos. 1422-1424 Ferry Street. THENCE extending southwardly at right angles to ten (10) foot wide alley—THENCE westwardly along said alley twenty (20) feet to a point, THENCE northwardly one hundred sixteen (116) feet to a point, the place of beginning, and now being known as No. 1424 Ferry St., Easton, PA.

TAX PARCEL #: L9SW2C-11-2.

THEREON BEING ERECTED a two and one-half story one-half of a double dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Kevin D. Kelhart and Courtney L. Kelhart.

JOSEPH A. GOLDBECK, JR.,
ESQUIRE

No. 27

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005404**

TRACT NO. 1

ALL THAT CERTAIN messuage, tenement, tract or piece of land at Oberly Terrace, in the City of Bethlehem, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point, the east corner of Philip and John Streets; thence extending along the northeast line of Philip Street southeastwardly a distance of forty (40) feet and of that same width between parallel lines at right angles to Philip Street, northeastwardly a distance of one hundred (100) feet to a fifteen (15) feet wide alley.

BOUNDED on the northeast by aforementioned fifteen (15) feet wide alley, on the southeast by Lot No. 276, on the southwest by Philip Street and on the northwest by John Street.

TRACT NO. 2

ALL THAT CERTAIN tract or piece of ground at Oberly Terrace in the City of Bethlehem, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point in the northeast line of Philip (formerly Seventh Street) distant forty (40) feet southeast of the exact east corner of Philip and John Streets; thence extending along the said northeast line of Philip Street southeastwardly a distance of twenty (20) feet and of that same width between parallel lines at right angles to Philip Street northeastwardly a distance of one hundred (100) feet to a fifteen (15) feet wide alley

BOUNDED on the northeast by aforementioned fifteen feet wide alley, on the southeast by Lot No. 277, on the southwest by Philip Street and on the northwest by Lot No. 275.

BEING KNOWN AS 607 John Street.

KNOWN AS Northampton County Tax Parcel # P7SW1A-20-9 and PIN #4763-10-3835-5805.

BEING KNOWN AS: 607 JOHN STREET, BETHLEHEM, PA 18015.

PROPERTY ID NO.: P7SW1A-20.9.

TITLE TO SAID PREMISES IS VESTED IN Joseph Hegedus, married, as sole owner by Deed from John C. Sweetz, married dated 5/24/05 recorded 6/1/04 in Deed Book 2004-1 Page 207552.

THEREON BEING ERECTED a three story single brick and aluminum sided dwelling with slate roof.

SEIZED AND TAKEN into execution of the writ as the property of Joseph Hegedus.

MARK J. UDREN, ESQUIRE

No. 28

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-003285**

ALL THAT CERTAIN lot or piece of ground, together with the improvements thereon erected, known as 1143 Pine Street, situate in the City of Easton, County of Northampton and State of Pennsylvania, bounded and described as follows:

BEGINNING at a point distant 80 feet eastward from the East side of Twelfth Street; thence extending Eastward along the North side of Pine Street 20 feet and of the width in depth Northwardly between parallel lines 107 feet.

BOUNDED on the South by Pine Street, on the East by property now or late of Albert Hamman, on the North by property late of Eugene Careso, and on the West by property now or late of Rueben Siegfried.

ALSO known as Northampton County Parcel Identified; L9SEIA 21-9.

KNOWN for street numbering purposes as: 1143 Pine Street, Easton, Pennsylvania 18042.

Tax Parcel # L9 SE 1 A Block 21 Lot 9.

TITLE TO SAID PREMISES IS VESTED IN Scott C. Noone and Elaine M. Noone, husband and wife By Deed from Scott C. Noone, married and Shirley A. Daley, dated 2/16/1999 and recorded 2/23/1993 in Volume 1999-1, Page 24274.

THEREON BEING ERECTED a two story single dwelling with alu-

minum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Elaine M. Noone and Scott C. Noone.

DAVID B. COMROE, ESQUIRE

No. 29
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006646

ALL THAT CERTAIN lot or parcel of land and the improvements thereon situate in the City of Easton, County of the Northampton, Commonwealth of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the west side of North Warren Street, said point being North 6-15' East 83.20 feet from the northwest corner of Northampton and Warren Streets; thence through land of Jack Causa of which this was a part North 83-45' West 24.00 feet to a cross cut in the stone wall; thence along line of land now or late of W.M. Laurer North 6-15' East 57.50 feet to a point; thence along the south side of Church Street South 83-45' east 24 feet to a point; thence along the west side of Warren Street South 6-15' West 57.50 feet to the place of beginning.

Containing 1380 square feet of land.

Also known as Northampton County Uniform Parcel Identifier: MAP L9 SE 1A BLOCK 16 LOT 1A.

BEING the same premises which Milton R. Frutchey, Jr. AKA Milton Russell Frutchey by Deed dated February 1, 1995 and recorded in the Northampton County Recorder of Deeds Office on February 15, 1995 in Deed Book 1995-1 Page 013054 granted and conveyed unto Milton R. Frutchey Jr. AKA Milton

Russell Frutchey and Deborah M. Frutchey.

Parcel # L9SE1 A-16-1A.

BEING KNOWN AS 17 North Warren Street, Easton, Pennsylvania.

THEREON BEING ERECTED a two story single dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Deborah M. Frutchey.

JOSEPH REJENT, ESQUIRE

No. 32
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2002-005726

ALL THAT CERTAIN lot or piece of land situate on the South side of Lehigh Street, in the City of Easton, County of Northampton and Commonwealth of Pennsylvania and bounded and described as follows to wit:

BEGINNING at a point on the South side of said Lehigh Street forty-two (42) feet West of the Southwest corner of said Lehigh Street and Peach Street, thence along said South side of said Lehigh Street Westwardly twenty (20) feet to land now or late of John Illick, thence the lot extending Southwardly of that same width in depth one hundred (100) feet to a ten feet wide alley.

BOUNDED on the North by said Lehigh Street and the East by land now or late of Charles H. Frey and on the South by said ten feet wide alley and on the West by land now or late of John Illick.

TITLE TO SAID PREMISES IS VESTED IN Lisa L. Schafer, single by Deed from Loreen A. Meglic and Richard P. Meglic, her husband dated 6/29/2001 and recorded 7/

5/2001 in Volume No. 2001/1, Page 127322.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: L9SW2C-23-8.

BEING KNOWN AS 1334 Lehigh Street, Easton, Pennsylvania.

THEREON BEING ERECTED a two and one-half story one-half of a double brick dwelling with shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Lisa L. Schafer.

DANIEL G. SCHMIEG, ESQUIRE

No. 33
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-005307

ALL THAT CERTAIN lot, tract or parcel of land situate on the western side of Drift Court, Bethlehem Township, Northampton County, Commonwealth of Pennsylvania, being known as Lot 2 as shown on a drawing entitled "Subdivision and Site Development Plan for Highfield Office Condominiums—Highfield Drive and Drift Court" prepared by Hunsinger & Associates, Bethlehem, Pennsylvania, and recorded in the office of the Recorder of Deeds in Easton, Pennsylvania, in Map or Plan Book Volume 1998-5, Page 147, bounded and described as follows, to wit:

BEGINNING at a point, said point being north 10 degrees 07 minutes 24 seconds east 195.29 feet from an iron pipe on the northern side of Highfield Drive marking the southeast corner of the Comfort Inn property and the southwest corner of the existing condominiums property, said point being the true point or place of beginning; thence north 10 degrees 07 minutes 24 seconds east 164.42 feet to an iron pipe; thence along land now or late of Pennsyl-

vania D.O.T. on a curve to the left with a radius of 193.00 feet a distance of 123.65 feet to an iron pipe; thence along the same north 40 degrees 14 minutes 30 seconds east 100.00 feet to an iron pipe; thence South 58 degrees 16 minutes 41 seconds east 167.37 feet to an iron pipe on the western side of Drift Court; thence along the western side of Drift Court South 14 degrees 20 minutes 53 seconds west 172.88 feet to a point on the western side of Drift Court; thence north 79 degrees 51 minutes 47 seconds west 83.00 feet to a point; thence south 10 degrees 08 minutes 13 seconds west 37.05 feet to a point; thence north 79 degrees 51 minutes 47 seconds west 100.47 feet to a point; thence south 10 degrees 08 minutes 13 seconds west 60.50 feet to a point; thence 79 degrees 51 minutes 47 seconds west 100.57 feet to a point, said point being the true or place of beginning.

CONTAINING 1.4367 acres, ALSO BEING KNOWN as Northampton County Parcel Identifier: M7NW2-13-23.

BEING the same premises that were conveyed by Northampton County Industrial Development Authority to Manny S. Iyer and Nancy N. Iyer by Deed dated April 29, 1998 and recorded in Northampton County Deed Volume 1998-1 at page 065723.

Tax Map Number: M7NW2-13-23.

Premises: 201 Drift Court, formerly Lot 2 of Highfield Office Condominiums, Bethlehem Township, Northampton County, Pennsylvania.

THEREON BEING ERECTED commercial medical facilities.

SEIZED AND TAKEN into execution of the writ as the property of

Manny S. Iyer, individually and
Nancy N. Iyer, individually.

JILL M. SPOTT, ESQUIRE

No. 34

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-006896**

PARCEL NUMBER 1:

ALL THAT CERTAIN messuage or tenement and lot or piece of land situate in the Borough of Bangor, County of Northampton and State of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the East side of 5th Street; thence in an Easterly direction through the center of the partition wall dividing the premises known as 227 North 5th Street and 225 North 5th Street a distance of 150 feet to a point; thence along the West side of Oak Alley, North 08 degrees East 30 feet to a point; thence along the South side of Lot 26, North 82 degrees West 150 feet to a point; thence along the East side of 5th Street South 08 degrees West 30 feet to the place of beginning.

CONTAINING the premises known as 227 North 5th Street.

TOGETHER with the easement in favor of the owners of premises No. 227 North 5th Street, their heirs and assigns forever to maintain replace and repair the domestic sewage lines that extend from the premises known as 227 North 5th Street through the premises known as 225 North 5th Street as said line presently exists. It is the understanding of the parties hereto that in the event that any repairs or replacements are required for said line said repairs or replacements will be at the equal cost to the owners of both premises.

PARCEL NUMBER 2:

ALL THAT CERTAIN lot or piece of land situate in the Borough of

Bangor, County of Northampton and State of Pennsylvania bounded and described as follows, to wit:

BOUNDED on the North by land of Raymond and Angeline Teveri, on the East by an alley on the South by land of Anthony and Louis Merino and on the West by North 5th Street.

CONTAINING in front on North 5th Street, 30 feet and extending in depth of that same width 150 feet.

PARCEL Number D9SE4C-17-4A and D9SE4C-17-5.

Being known as: 227 North 5th Street, Bangor, PA 18013.

THEREON BEING ERECTED a two and one-half story one-half of a double dwelling with aluminum siding exterior and slate roof.

SEIZED AND TAKEN into execution of the writ as the property of James C. Head, II and Linda Burger a/k/a Linda A. Burger.

TERRENCE J. McCABE,
ESQUIRE

No. 35

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2002-000186**

ALL THAT CERTAIN lot or piece of land with the improvements thereon erected, lying and being in the Borough of West Easton (formerly Township of Palmer), County of Northampton and State of Pennsylvania, known and designated on a certain map entitled "Shimer & Howell", survey made 1912 by A.D. Chidsey, City Engineer of Easton, Pennsylvania, and filed in the Office for the Recording of Deed etc., in and for County of Northampton, in List of Maps, Volume 4, Page 30, etc., as the Southern one-half of Lot No. 3 hereinafter more particularly bounded and described as follows, to wit:

BEGINNING at a point on the Western line of North Centre Street, fifty (50) feet more or less distant from the Northwest corner of Centre and Tenth Streets; thence extending Southwardly in frontage along the Western line of North Centre Street, a distance of sixteen (16) feet, more or less, to the division line between aforesaid Lots Nos. 3 and 4 as shown on said map; thence extending Westwardly one hundred and seventy-five one-hundredths (1110.75) feet to the division line between aforesaid Lot and Lot No. 6; thence extending Northwardly sixteen (16) feet, more or less, to a point in other land of the Grantor; thence extending Eastwardly one hundred and one (101) feet, more or less, to a point, the place of Beginning. The Northern line is the line in the center of the middle partition wall between dwellings Nos. 1004-1006 Centre Street, West Easton, Pennsylvania, and being known as Number 1004 Centre Street, West Easton, Pennsylvania.

BOUNDED on the North by other land of the Grantors, on the west by land now or late of Walter E. Seibel, on the South by land now or late of Julia Carhart, and on the East by North Centre Street.

SUBJECT, nevertheless, to the free and uninterrupted use, liberty and privilege of a certain cesspool located upon the Southwest portion of a certain lot designated as 1004 Centre Street, West Easton, as more fully set forth in Easement duly recorded in Misc. Book 101, page 36.

TITLE TO SAID PREMISES IS VESTED IN Nicholas Zaragoza by Deed from Verna V. DeRohn, widow, by Margaret V. Hutnick, her attorney-in-fact dated 4/29/1999 and recorded 4/30/1999 in Record

Book Volume 1999/1, Page 061760.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: L9SW3D-12-6.

BEING KNOWN AS 1004 North Center Street, West Easton, Pennsylvania.

THEREON BEING ERECTED a two and one-half story one-half of a double dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Nicholas Zaragoza a/k/a Nicolas Zaragoza.

DANIEL G. SCHMIEG, ESQUIRE

No. 37

**BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2003-008865**

ALL THAT CERTAIN lot or piece of land together with the brick dwelling thereon erected and known as No. 818 Spruce Street in the City of Easton, County of Northampton and Commonwealth of Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the Southerly building line of Spruce Street, at a distance of twenty-nine (29') feet in a Westerly direction by the said building line from the Northwesterly corner of Lot now or late of Carena Grifo; thence extending in a Westerly direction by the Southern building line of Spruce Street, a distance of fourteen and five tenths (14.5') feet and extending of the said width in a Southerly direction between parallel lines to a depth ninety-one and five hundredths (91.05') feet.

BOUNDED on the East and West by land now or late of Mark B. Youer, on the South by lot now or late of Justice C. Cornelius, Mazzie Bledler and Jessie Lerch and on the

North by Spruce Street. The Easterly line of the above described lot passes thru the partition wall of the brick dwelling houses known as No. 816 and No. 818 Spruce Street, and the Westerly line of the said lot passes thru the partition walls of brick dwelling known as No. 818 and No. 820 Spruce Street. The alley or under passage between No. 818 and No. 820 Spruce Street shall always remain open for the joint use of the owners and occupiers, their heirs and assigns of the said houses and the cost of maintenance of the same shall be equally shared by the said owner, their heirs and assigns.

THAT part of the sewer connection used jointly by the owners or occupiers, their heirs and assigns, of No. 818 and No. 820 Spruce Street shall remain as and easement on the said premises and any expense for repairs or replacement of the same be shared equally by the respective owners of the said premises. Also the water service connection passing under the alley between these premises shall remain as easements of both premises.

TITLE TO SAID PREMISES IS VESTED IN Nicole L. Means by Deed from Alexander J. Karam, Jr. dated 11/27/2002 and recorded 12/2/2002 in Volume 2002-1, Page 338928.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: L9SEIC-7-4.

BEING KNOWN AS 818 Spruce Street, Easton, Pennsylvania.

THEREON BEING ERECTED a two story stucco row dwelling with slate roof.

SEIZED AND TAKEN into execution of the writ as the property of Nicole L. Means.

DANIEL G. SCHMIEG, ESQUIRE

No. 38

BY VIRTUE OF A CERTAIN WRIT OF EXECUTION CV-2004-007703

ALL THAT CERTAIN lot or piece of ground situate in the Borough of Portland, County of Northampton, State of Pennsylvania, bound and described as follows:

BEGINNING at a corner in Pennsylvania Avenue (formerly Good Street) and line of Alvin H. Vroom (formerly of Philip Datesman); thence by said land, South 67 degrees West, 110 feet to corner in line of land of the Portland School District (formerly of W.S. Hazen); thence by said land, North 23 degrees West to a corner in Division Street; thence along said street North 67 degrees East, 110 feet to a corner in the aforesaid Pennsylvania Avenue; thence along said Avenue, South 15 degrees East, 55 feet TO THE PLACE OF BEGINNING, containing 6,050 square feet of land more or less.

Being the same property transferred by B. Herbert Golden unto Kevin A. Fabiano by deed dated June 19, 2002 as recorded in Record Book Volume 2002-1, at page 174294 in the Office for the Recorder of Deeds in and for Northampton County in Easton, Pennsylvania.

Improvements erected on the premises include a three-story wood frame residential dwelling.

TAX PARCEL I.D. NUMBER: C11NE2B-5-1.

BEING KNOWN AS 407 Pennsylvania Avenue, Portland, Pennsylvania.

SEIZED AND TAKEN into execution of the writ as the property of Kevin A. Fabiano.

TERENCE L. FAUL, ESQUIRE

No. 39
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2005-004039

ALL THAT CERTAIN tract of land situated in the Township of Forks, County of Northampton, Commonwealth of Pennsylvania, being Lot 12, as shown on plan of "Country-side Estates" dated May 14, 1999, recorded in the Office for the Recording of Deeds in and for Northampton County as Easton, Pa., in Plan Book 1999-5, Page 166 and 167, described as follows:

BEGINNING at a point in the Easterly right-of-way line of Destiny Lane, said point marking the Northernmost corner of Lot Number 13 of the subdivision of Countryside Estates; thence along the Easterly right-of-way line of said Destiny Lane, running parallel to and 25.00 feet East of the centerline thereof, North 37 degrees 51 minutes 27 seconds East 86.00 feet to a point; thence along the same on a curve to the left, having a radius of 175.00 feet, a central angle of 2 degrees 58 minutes 43 seconds, a length of 9.10 feet, and a chord bearing and distance of North 36 degrees 22 minutes 06 seconds East 9.10 feet to a point; thence along Lot Number 11 South 71 degrees 43 minutes 21 seconds East (non-radial) 108.46 feet to a point; thence along said Lot Number 11 South 18 degrees 16 minutes 39 seconds West 139.51 feet to a point in line of Lot Number 15; thence along the aforementioned Lot Number 13 North 52 degrees 08 minutes 33 seconds West 148.70 feet to the place of beginning.

CONTAINING 14,625 square feet.

TITLE TO SAID PREMISES IS VESTED IN Norman G. Johnson

and Tracy L. Johnson, his wife, by Deed from Red Rock Land Corporation, a Pennsylvania Corporation dated 6/4/2001 and recorded 6/22/2001 in Volume 2001-1, page 117112.

ASSESSMENT MAP, BLOCK AND LOT NUMBER: K9-12A-5.

BEING KNOWN AS 2805 Destiny Lane, Easton, Pennsylvania.

THEREON BEING ERRECTED a two story single dwelling w/attached two-car garage, brick and vinyl siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Norman G. Johnson a/k/a Norman E. Johnson a/k/a Norman George Johnson and Tracy L. Johnson.

DANIEL G. SCHMIEG, ESQUIRE

No. 40
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2003-001636

ALL THAT CERTAIN message or tenement and tract of land situate on the south side of Railroad Street, in the City of Bethlehem, Northampton County, Pennsylvania, bounded and described as follows, to wit:

BEGINNING at a point on the south side of Railroad Street, twelve and three tenths (12.3) feet west from the northwest corner of Lot No. 2, according to plan of Herman A. Doster called "Plan of Herman A. Doster of Trone Property" situate in Lower Saucon Township, Northampton County, plan of 1858; thence, Westwardly twelve and three tenths (12.3) feet to a point; thence, southwardly of that same width between parallel lines at right angles to said Railroad Street ninety-five feet to Lot No. 18 according to the above mentioned plan.

ALSO KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL

IDENTIFIER: MAP P6NE3C BLOCK 5 LOT 1.

TITLE TO SAID PREMISES IS VESTED IN Robert Ramos, single, by Deed from Enedino Melendez, dated 12/16/94, recorded 12/20/94 in Deed Book 1994-6, Page 108489.

PROPERTY ID NO.: P6NE3C.5-1.

BEING KNOWN AS 1140 RAILROAD STREET, BETHLEHEM, PA 18015.

THEREON BEING ERECTED a two story single dwelling with aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Robert Ramos.

MARK J. UDREN, ESQUIRE

No. 41
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2004-005796

ALL THAT CERTAIN lot or parcel of ground situate in the Township of Bethlehem, Northampton County, Pennsylvania, and being designated as Lot No. 2 according to the Map or Plan entitled "Plan of Eastwood Estates" prepared by L.M. Fraivillig Co., Engineers, dated May 13, 1968, and recorded in Plan Book 24, page 27, Northampton County Records, more particularly bounded and described as follows:

BEGINNING at a point in the intersection of the southerly property line of Wilson Avenue and the easterly property line of Lindberg Road, thence along the easterly property line of Lindberg Road on a course 2 degrees 30 minutes West, a distance of 350 feet to a point, the true place of beginning, thence the four (4) following courses and distances: (1) North 87 degrees 30 minutes East a distance of 132.5 feet to a point;

(2) South 2 degrees 30 minutes East a distance of 80 feet to a point; (3) South 87 degrees 30 minutes West a distance of 132.5 feet to a point; (4) North 2 degrees 30 minutes West a distance of 80 feet to the point the place of Beginning.

BEING KNOWN AS 1434 LINDBERG ROAD, BETHLEHEM, PENNSYLVANIA.

ALSO KNOWN AS NORTHAMPTON COUNTY UNIFORM PARCEL IDENTIFIER: MAP: N7SW2 BLOCK: 11 LOT: 7-14.

BEING KNOWN AS: 1434 LINDBERG STREET A/K/A 1434 LINDBERG ROAD, BETHLEHEM, PA 18020.

PROPERTY ID NO.: N7SW2-11-7-14.

TITLE TO SAID PREMISES IS VESTED IN Jose Manuel Cruz and Tina Mundy-Cruz, h/w by Deed from Gerald J. Ganssle dated 9/22/00 recorded 9/27/00 in Deed Book 2000-1 Page 126500.

THEREON BEING ERECTED a bi-level dwelling w/one-car garage, brick and aluminum siding exterior and shingle roof.

SEIZED AND TAKEN into execution of the writ as the property of Jose Manuel Cruz a/k/a Jose M. Cruz and Tina Mundy-Cruz a/k/a Tina M. Cruz a/k/a Tina M. Mundy-Cruz.

MARK J. UDREN, ESQUIRE

No. 42
BY VIRTUE OF A CERTAIN
WRIT OF EXECUTION
CV-2003-006962

ALL THOSE CERTAIN lots or pieces of ground situate in the Borough of Freemansburg, Northampton County, Pennsylvania, known and designated as the Western eight (8) feet of Lot 386, and all of Lots 387, 388, 389 and 390, at the

Northeast corner of Roosevelt and Karoly Streets, as shown on Map entitled "Clearfield Terrace Building Lots, Plan Showing Extension by Charles A. and Harry O. Jones, July 17, 1915, L.J.H. Grossart, C.E." (which Map is recorded in Map Book 6 page 21), said premises having a frontage of 88 feet on the Northern side of Karoly Street and extending in depth, at right angles to Karoly Street, a distance of 120 feet.

HAVING erected thereon a dwelling known as 407 Roosevelt Street, Freemansburg, PA 18017.

Parcel No. N7SW46-5-1C.

BEING the same premises which Kenneth R. Grube and Mabel L. Grube by their Deed dated 06/17/2002 and recorded on 06/17/2002 in the Northampton County, Pennsylvania, in the Office of the Recorder of Deeds in Deed Book Volume 2002, page 1 157416, granted and conveyed unto Ransome H.

Sanders and Gloria J. Sanders, his wife.

THEREON BEING ERECTED a split-level dwelling with brick and aluminum siding exterior and shingle roof; attached two-car garage.

SEIZED AND TAKEN into execution of the writ as the property of Ransome H. Sanders and Gloria J. Sanders.

LOUIS P. VITTI, ESQUIRE

A Schedule of Distribution will be filed by the Sheriff thirty days from the date of the sale and distribution will be made in accordance with the schedule unless exceptions are filed thereto within ten days from the date of filing the Schedule of Distribution.

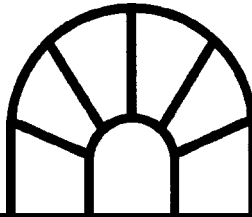
JEFFREY K. HAWBECKER
Sheriff

Northampton County,
Pennsylvania

B. LINCOLN TREADWELL, JR.
ESQUIRE

Solicitor to the Sheriff

Jan. 19, 26; Feb. 2



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CITY OF EASTON, Plaintiff v. MARIO RUSSO, Defendant**CITY OF EASTON, Plaintiff v. GEORGE PITTAS, Defendant****CITY OF EASTON, Plaintiff v. JOSEPH F. LIPTAK and
GLADYS LIPTAK, Defendants***Objections to Free and Clear Sale—Municipal Claims and Tax Liens Act—
Lien Divesture by Free and Clear Sale—Lien Priority.*

The court concluded that the plaintiff could pursue collection of delinquent real estate taxes and municipal claims in accordance with the Municipal Claims and Tax Liens Act (the “MCTLA”). As such, the court entered orders permitting the plaintiff to sell the properties free and clear of all tax and municipal claims, liens, mortgages, charges and estates. The County had argued that the plaintiff could not divest the County of its tax liens by using the MCTLA to conduct a free and clear sale. The court determined that the plaintiff did not need the express approval of the County before proceeding with a sale that would potentially divest the County of its tax liens. Additionally, the court concluded that any argument concerning the plaintiff’s ability to purchase the properties at the free and clear sale and the amount of any such purchases was purely speculative at this point in the proceedings. Moreover, the MCTLA did not require the plaintiff to act as trustee for the County.

The court also held that the County’s objection to the possible distribution of the proceeds from the free and clear sales was unripe and untimely. The court explained that the proper time for the County’s objections to the possible distribution of proceeds from the sale is after the sheriff files the proposed distribution schedule pursuant to Pennsylvania Rule of Civil Procedure 3136. Moreover, the court concluded that at the time of distribution, the plaintiff’s municipal claims would not take priority over the County’s tax liens.

In the Court of Common Pleas of Northampton County, Pennsylvania, Civil Division—Law, Nos. 1995-9544, 1999-7803, 1999-7798, C0048CV2000-7349, C0048CV2003-4760.

Order of the Court granting the plaintiff, City of Easton’s, Petition to sell properties free and clear.

ROBERT P. DADAY, ESQUIRE, for plaintiff.

B. LINCOLN TREADWELL, ESQUIRE, for objectors, The Northampton County Tax Claims Bureau.

Orders of the Court entered on March 10, 2005 by SMITH, J.

ORDER

AND NOW, this 10th day of March, 2005, after considering the Respondent, County of Northampton’s opposition to Plaintiff, City of Easton’s Petitions filed in each of the above-captioned matters to sell properties free and clear of all tax and municipal claims, liens, mortgages, charges, and estates, it is hereby ORDERED that said Petitions are GRANTED.

The plaintiff is directed to present a proposed order to this court, in the manner proscribed by section 7281 of the Municipal Claims and Tax Liens Act, for the scheduling of the sales of the aforementioned properties.

STATEMENT OF REASONS

I. Factual and Procedural History

A. City of Easton v. Mario Russo, 1995-ML-9544

The defendant, Mario Russo, is the record owner of real property located at 56 South 12th Street, Easton, Pennsylvania (hereinafter referred to as the “Russo I Property”). The plaintiff, City of Easton, filed an action to collect delinquent water, sewer, and trash fees for the years 1990-2000 for the Russo I Property. On or about August 23, 2001, the plaintiff entered a Default Judgment with respect to the delinquent water, sewer and trash fees. The plaintiff then filed a Writ of Execution, and the Russo I Property was exposed to public sale on July 9, 2004. The plaintiff announced the upset price of \$69,765.38. No third party bid at the Sheriff’s Sale and, accordingly, the sale was postponed until October 8, 2004.

Thereafter, the plaintiff petitioned for an order pursuant to 53 P.S. §7281 for a sale free and clear of all taxes and municipal claims, mortgages, charges, judgments, and estates. The court held a Rule to Show Cause Hearing on December 7, 2004, and at the Hearing, the Northampton County Tax Claims Bureau (the “County”) raised objections to the free and clear sale and to the proposed distribution of the proceeds. The County claims that there are municipal, county, and school district taxes on the Russo Property due and owing from the year 1992 up to the current time. These taxes amount to approximately \$23,449.51.

B. City of Easton v. Mario Russo, 1999-ML-7798

The defendant, Mario Russo, is the record owner of real property located at 49 South Mulberry Street, Easton, Pennsylvania (hereinafter referred to as the “Russo II Property”). The plaintiff, City of Easton, filed an action to collect delinquent real estate taxes for the year 1998 for the Russo II Property. On or about February 18, 2004, the plaintiff entered a Default Judgment with respect to the delinquent real estate taxes. The plaintiff then filed a Writ of Execution, and the Russo II Property was exposed to public sale on September 10, 2004. The plaintiff announced the upset price of \$42,151.02. No third party bid at the Sheriff’s Sale and, accordingly, the sale was postponed until December 10, 2004. Pursuant to Orders of Court dated December 8, 2004, January 6, 2005 and February 8, 2005, the Sheriff’s Sale was continued until March 11, 2005.

Thereafter, the plaintiff petitioned for an order pursuant to 53 P.S. §7281 for a sale free and clear of all taxes and municipal claims, mort-

gages, charges, judgments, and estates. The court held a Rule to Show Cause Hearing on November 24, 2004, and at the Hearing, the County raised objections to the free and clear sale and to the proposed distribution of the proceeds.

C. City of Easton v. Mario Russo, 1999-ML-7803

The defendant, Mario Russo, is the record owner of real property located at 1039 Ferry Street, Easton, Pennsylvania (hereinafter referred to as the “Russo III Property”). The plaintiff, City of Easton, filed an action to collect delinquent real estate taxes for the year 1998 for the Russo III Property. On or about February 18, 2004, the plaintiff entered a Default Judgment with respect to the delinquent real estate taxes. The plaintiff then filed a Writ of Execution, and the Russo III Property was exposed to public sale on September 10, 2004. The plaintiff announced the upset price of \$44,877.14. No third party bid at the Sheriff’s Sale and, accordingly, the sale was postponed until December 10, 2004.

Thereafter, the plaintiff petitioned for an order pursuant to 53 P.S. §7281 for a sale free and clear of all taxes and municipal claims, mortgages, charges, judgments, and estates. The court held a Rule to Show Cause Hearing on December 7, 2004, and at the Hearing, the County raised objections to the free and clear sale and to the proposed distribution of the proceeds.

D. City of Easton v. George N. Pittas

The defendant, George N. Pittas, is the record owner of real estate located at 634 Valley Street, Easton, Pennsylvania (hereinafter referred to as the “Pittas Property”). The plaintiff, City of Easton, filed an action to collect delinquent water, sewer, and trash fees for the years 1987-2000 for the Pittas Property. On or about March 14, 2001, the plaintiff entered a Default Judgment with respect to the delinquent water, sewer, and trash fees. The plaintiff then filed a Writ of Execution on April 29, 2004, and the Pittas Property was exposed to public sale on September 10, 2004. The plaintiff announced the upset price of \$166,261.21. No third party bid at the Sheriff’s Sale and, accordingly, the sale was postponed until December 10, 2004. Pursuant to Orders of Court dated December 7, 2004, January 6, 2005, and February 8, 2005, the Sheriff’s Sale was continued until March 11, 2005.

Thereafter, the plaintiff petitioned for an order pursuant to 53 P.S. §7281 for a sale free and clear of all taxes and municipal claims, mortgages, charges, judgments and estates. The court held a Rule to Show Cause Hearing on November 29, 2004, and at the Hearing, the County raised objections to the free and clear sale and to the proposed distribution of the proceeds.

E. City of Easton v. Joseph F. Liptak and Gladys Liptak

The defendants, Joseph F. Liptak and Gladys Liptak, are the record owners of real estate located at 107 North Warren Street, Easton, Pennsylvania (hereinafter referred to as the “Liptak Property”).¹ The plaintiff, City of Easton, filed an action to collect delinquent real estate taxes for the year 2001 for the Liptak Property. On or about March 9, 2004, the plaintiff entered a Default Judgment with respect to the delinquent real estate taxes. The plaintiff then filed a Writ of Execution on June 4, 2004, and the Liptak Property was exposed to public sale on September 10, 2004. The plaintiff announced the upset price of \$13,595.11. No third party bid at the Sheriff’s Sale and, accordingly, the sale was postponed until December 10, 2004. Pursuant to Orders of Court dated December 7, 2004 and January 6, 2005, the Sheriff’s Sale was continued until February 11, 2005.

Thereafter, the plaintiff petitioned for an order pursuant to 53 P.S. §7281 for a sale free and clear of all taxes and municipal claims, mortgages, charges, judgments and estates. The court held a Rule to Show Cause Hearing on November 24, 2004, and at the Hearing, the County raised objections to the free and clear sale and to the proposed distribution of the proceeds.

*II. Discussion**A. The City of Easton’s Ability to Pursue a Free and Clear Sale Under the MCTLA*

The plaintiff is pursuing its collection of delinquent real estate taxes and municipal claims in accordance with the Municipal Claims and Tax Liens Act (“MCTLA”), 53 P.S. §7101 *et seq.* Therefore, the plaintiff has petitioned this court in each of the above-referenced matters to enter an order for a sale free and clear of all taxes and municipal claims, mortgages, charges, judgments and estates. In support of its petitions, the plaintiff claims that the specific language of the MCTLA permits it to conduct free and clear sales, which would divest the Russo I Property, Russo II Property, Russo III Property, Pittas Property, and Liptak Property (hereinafter referred to as the “Subject Properties”) of all claims, liens, mortgages, charges, and estates, including the County’s tax liens.

The County raises multiple arguments opposing the plaintiff’s ability to conduct free and clear sales for the Subject Properties. First, the County claims that the plaintiff must receive the express approval of the County before the plaintiff can proceed with a free and clear sale that would divest the County of its tax liens. In this regard, the County alleges that allowing the plaintiff to proceed under the MCTLA to free and clear sales that divest the County of its tax liens would result in a “race to the courthouse” be-

¹ Both Joseph F. Liptak and Gladys Liptak are deceased.

tween the County and the plaintiff. Second, the County contends that even if the plaintiff can take the Subject Properties to a free and clear sale under the MCTLA, the plaintiff should not be permitted to “purchase the property itself ... at the sale, thus divesting the property of its tax liens, and then resell the property and keep the proceeds for itself.” To support its second argument, the County claims that the MCTLA is silent with respect to the plaintiff’s ability to purchase a property at a free and clear sale and, as such, the court should consider other tax sale schemes to resolve this issue. The County argues that analysis of other tax sale schemes by the court will demonstrate that the plaintiff in this situation must either: (1) be prohibited from taking the property to a free and clear sale altogether, (2) be required to behave as “trustee” for the County with regard to the payment of taxes by a disinterested purchaser, or (3) if the plaintiff itself purchases the property at the free and clear sale, it must be required to act as the continuing trustee with regard to tax liens in any subsequent private sale and remit the proceeds to satisfy the taxes first.

The MCTLA provides that all taxes imposed on real property by counties and cities are a first lien on such property (but subordinate to tax liens imposed by the Commonwealth). 53 P.S. §7102. In addition, these tax liens “shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said property.” 53 P.S. §7103. Moreover, the municipality to which the tax is payable may file a claim against the property and the resultant lien shall exist in its favor. 53 P.S. §7107. Furthermore, concerning municipal claims, the MCTLA provides:

[A]ll municipal claims which may hereafter be lawfully imposed or assessed on any property in this Commonwealth ..., shall be ... a first lien on said property, together with all charges, expenses, and fees incurred in the collection of any delinquent amount, including reasonable attorney fees under subsection (a.1), added thereto for failure to pay promptly; and said liens shall arise when lawfully imposed and assessed and shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said property, before any other obligation, judgment, claim, lien, or estate with which the said property may become charged, or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made, and the taxes imposed or assessed upon said property.

53 P.S. §7106(a). The MCTLA includes in its definition of “municipal claims” “claim[s] arising out of, or resulting from, a tax assessed, service supplied, work done, or improvement authorized and undertaken, by a municipality.” 53 P.S. §7101. Municipalities include “any county, city, borough, incorporated town, township, school district, county institution district, and a body politic and corporate created as a Municipal Authority

pursuant to law.” *Id.* As such, the MCTLA permits both the plaintiff and the County to collect delinquent real estate taxes and municipal claims by filing liens on properties where taxes or municipal claims have not been paid.

The MCTLA provides that the lien of all taxes against real estate “shall be divested by any judicial sale of such land: Provided, The amount of the purchase money shall equal the amount of the said taxes.” 53 P.S. §7104. Additionally, the MCTLA states that municipal claims shall be “paid and satisfied out of the proceeds of any judicial sale of” any such property. Therefore, at a judicial sale, if a party bids an amount equal to or in excess of the “upset price,” the taxes and municipal claims are divested. The plaintiff municipality may fix an “upset price” “to be realized at any sale under [a judgment recovered on a tax or municipal claim], sufficient to pay all taxes and municipal claims, and all accrued but unfiled taxes and claims, in full.” 53 P.S. §7279.

If a property is not sold for a sum sufficient to pay all taxes and municipal claims in full, the municipality may purchase the property for the Sheriff’s costs “subject to the lien of all taxes and municipal claims, and liens not otherwise discharged by the sale under existing law.” *Id.* Alternatively, if the property is not sold for a sum sufficient to pay all of the taxes, municipal claims, and costs, the municipality may postpone the sale, without payment of costs, and petition the court for a free and clear sale. 53 P.S. §7281. The municipality must include in its petition: (1) an averment that more than one year has elapsed since the filing of the claim, (2) an averment that the municipality has exposed the property to a sheriff’s sale and was unable to obtain a bid sufficient to pay the upset price in full, and (3) an abstract of title showing the state of the record and ownership of the property, and all taxes, claims, mortgages, and estates. *Id.* After receiving the petition, the court shall grant a rule to show cause on all interested parties why the property shall not be sold freed and cleared of their respective claims, mortgages, charges, and estates. *Id.* At the rule to show cause hearing, if the court is satisfied that all interested parties have been served with the rule and that the facts stated in the rule are true, the court “shall order and decree that said property be sold at a subsequent sheriff’s sale day, to be fixed by the court without further advertisement, clear of all claims, liens, mortgages, charges, and estates, to the highest bidder at such sale.” *Id.* The proceeds realized from this “second sale” “shall be distributed in accordance with the priority of such claims.” *Id.* Thus, the MCTLA authorizes a second sheriff’s sale whereby “an absolute title to the property sold, free, and discharged of all tax and municipal claims, liens, mortgages, charges, and estates of whatsoever kind, subject only to the right of redemption as provided by law.” *Id.*; see also, *Gordon v. Harrisburg*, 314 Pa. 70, 72, 171 A. 277, 277 (1934) (citing the Municipal Lien Act of May 16, 1923, P.L. 207, section 31).

In the instant cases, the plaintiff has complied with the specific requirements of the MCTLA concerning its petitions for free and clear sales of the Subject Properties. The plaintiff's petitions included: (1) an averment that more than one year has elapsed since the filing of the claim; (2) an averment that the municipality has exposed the property to a sheriff's sale and was unable to obtain a bid sufficient to pay the upset price in full; and (3) an abstract of title showing the state of the record and ownership of the property, and all taxes, claims, mortgages, and estates. Additionally, this court is satisfied that all interested parties were served with the Rule and that the facts stated in the Rule are true.

As noted above, the County has made a variety of arguments opposing the plaintiff's petition for free and clear sales under the MCTLA with respect to the Subject Properties that would divest the County of its tax liens. In support of its objections, the County contends that this court should look to other tax sale schemes for guidance in resolving this issue. The general rule for determining the validity of a tax sale in Pennsylvania is as follows:

[w]hen a tax sale is commenced under a particular act of assembly, the procedure therein prescribed must be followed and under that act alone must the validity and effect of the sale be tested. Other legislation providing a different procedure or result cannot be used either to sustain such sale or secure additional rights or results. The act under which the proceeding is had must show the authority and the effect of such sale.

Gordon v. Harrisburg, supra at 73, 171 A. at 278.

The County contends that this general rule is inapplicable to the above-captioned cases involving municipal claims. The County points out that the law of this Commonwealth distinguishes municipal claims from taxes. *See Erie School District Appeal*, 155 Pa. Super. 564, 573, 39 A.2d 271, 275 (1944) (holding that "we will not place a municipal claim upon an equal basis with a tax claim in the absence of a plain legislative declaration of a change of policy"). As such, since the *Gordon* court only addressed "tax sales," the County argues that its guiding rule for "tax sales" does not apply to the validity of judicial sales involving municipal claims.

Additionally, in support of its argument that we consider other tax sale schemes to analyze the validity of the plaintiff's actions pursuant to the MCTLA, the County contends that this court should follow the Court of Common Pleas of Erie County's decision in *Household Consumer Discount Co. v. Extended Care Centers, Inc.*, 17 D. & C. 3d 359, 362 (1980), which held that the *Gordon* rule does not completely prohibit consideration of other statutory schemes where more than one tax sale scheme may be relevant or instructive. In *Household Consumer*, the court of common pleas analyzed the Third Class City Code and concluded that it was silent as to the potential divestiture of a mortgage lien pursuant to a tax sale. *Id.* at

362-63. Therefore, the court looked to other similar tax sale schemes to determine the validity of the plaintiff's mortgage. *Id.*

In the instant cases, the County argues that the MCTLA is silent with regard to whether the plaintiff can take the Subject Properties to a free and clear sale that divests the County of its tax liens. Additionally, the County contends that the MCTLA is silent concerning the validity of the plaintiff possibly purchasing the Subject Properties at the free and clear sale, and selling the properties at a later date without applying any of the proceeds of the sale to the County's tax liens. Therefore, the County contends that this court should evaluate other tax sale schemes to determine the legislative intent of the MCTLA.

We disagree with the County's assertion that *Gordon* is inapplicable to matters involving judicial sales for municipal claims, and its contention that this court should consider other tax sale schemes because the MCTLA is silent as to the issues presently before the court. First, the County's attempt to distinguish the Pennsylvania Supreme Court's decision in *Gordon* from the instant cases involving municipal claims is unpersuasive. Regardless of whether the plaintiff or the County is pursuing a judicial sale to recover delinquent taxes or municipal fees, this court must analyze the validity of the governmental body's action by examining the specific scheme under which the party is proceeding. Second, as noted above, the court's decision in *Household Consumer* to review other tax sale schemes was based on the fact that reviewing similar statutes was necessary because the Third Class City Code was silent as to the issue presented in that matter—the potential divestiture of a mortgage lien pursuant to a tax sale under the Code. In the instant case, the MCTLA specifically permits the plaintiff to take the Subject Properties to a free and clear sale that divests the property of *all* claims, liens, mortgages, charges, and estates. Moreover, the MCTLA allows a municipality, such as the plaintiff (or the County) to purchase the property at the free and clear sale. If a municipality purchases the property at a free and clear sale, the municipality holds the property free and clear of all claims, liens, mortgages, charges, and estates, exactly as a “disinterested” party would receive if it purchased the property at the free and clear sale. Therefore, unlike the court in *Household Consumer*, this court need not examine other statutes to determine the issue in this case because the MCTLA clearly states that the plaintiff can take a property to a free and clear sale and bid on that property at the sale.

Interestingly, despite the County's argument that this court consider other tax sale schemes, it does not refer to any other specific schemes for our consideration. Even if this court were to examine the Real Estate Tax Sale Law (“RETSL”), 72 P.S. §5860.101 *et seq.*, under which the County acknowledges it conducts its collection efforts, the analysis supports the conclusion that the plaintiff can proceed with free and clear sales of the Subject Properties.

In this regard, the Honorable Judge Edward D. Reibman of the Court of Common Pleas of Lehigh County in *City of Allentown v. George D. Haaf II*, 2001-ML-1275, sufficiently described the procedure for collecting delinquent real estate taxes under the RETSL as follows:

... [T]he RETSL, like the MCTLA, provides that all taxes levied on real property by any taxing district that has elected to utilize the RETSL is a first lien on the property, and that such liens have priority (except as to the Commonwealth). It similarly provides that the lien of all taxes and municipal claims against the property and included in the 'upset price' shall be divested by any upset sale 'if the amount of the purchase money shall be at least equal to the amount of tax liens of the Commonwealth having priority ... the amount of all taxes due on such property, the amount of all municipal claims certified to the bureau ... and costs of sale.' 72 P.S. §5860.304. If no bid equal to the upset price was received at this first sale, then the sale is continued in order to give the tax claim bureau a chance to sell the property at private sale or to petition the court for an order to sell the property at a judicial sale 'freed and discharged of all liens' as provided in the RETSL. 72 P.S. §5860.605.

The procedure for the judicial sale is also similar to that in the MCTLA. The petition requesting the judicial sale is required to set forth, *inter alia*, the tax claim upon which the property was exposed for sale, the upset price, the date the property was exposed to public sale, and that no bid sufficient to pay the upset price was received. 72 P.S. §5860.610.

Upon the presentation of such petition, accompanied with searches, showing the state of the record and the ownership of the property and all tax and municipal claims, liens, mortgages, ground rents, charges and estates against the same, the court shall grant a rule upon all parties thus shown to be interested to appear and show cause why a decree should not be made that said property be sold, freed and cleared of their respective tax and municipal claims, liens, mortgages, charges and estates, except separately taxed ground rents ...

* * *

Id. Then,

[i]f upon hearing, the court is satisfied that service of the rule has been made upon the parties named in the rule, in the manner provided by this act, and that the facts stated in the petition are true, it shall order and decree that said property be sold at a subsequent day to be fixed by the court, freed and cleared of all tax and municipal claims, mortgages, liens, charges and

estates, except separately taxed ground rents, to the highest bidder, and that the purchaser at such sale shall take and thereafter have an absolute title to the property sold free and clear of all tax and municipal claims, mortgages, liens, charges, and estates of whatsoever kind, except ground rents, separately taxed

...

72 P.S. §5860.612.

Id. at 6-7. Additionally, similar to the MCTLA, the RETSL allows the county commissioners to “bid up to and including one dollar over and above all costs, as prescribed in section 612, for said property at such sale.” 72 P.S. §5860.612-1. Moreover, “if the property is sold to them for the county, the county shall take and have an absolute title, free and clear of all tax and municipal claims, mortgages, liens and charges and estates of whatsoever kind ... and to the same extent as a private purchaser would have taken.” *Id.* Therefore, as Judge Reibman concluded in *Haaf*, both the MCTLA and the RETSL provide similar mechanisms “by which to expose a delinquent property for an upset sale and, then, in the absence of receiving the upset price by which to satisfy the delinquent taxes and claims, a ‘freed and clear’ judicial sale that would, presumably, be sufficient incentive to put the property back into productive use.” *Id.* at 7.

The County acknowledges that it could attend the free and clear sales and bid on the Subject Properties, but contends that it would be an “absurd and unreasonable result” if it directly competes with the plaintiff. Specifically, the County relies on the Superior Court’s decision in *Appeal of Andrews Land Corporation*, 149 Pa. Super. 212, 27 A.2d 700, 702 (1942), which analyzed the Third Class City Law of 1931 and the Act of May 29, 1931, 72 P.S. §5971a *et seq.*, and concluded that the two acts did not support a notion of competition between the city and county. As the County noted in its Brief in Opposition to Plaintiff’s Petition for a Free and Clear Sale, the *Andrews* court addressed a situation in which the County Treasurer sold property to the County Commissioners pursuant to 72 P.S. §5971j, which provides that where “an amount sufficient to pay such taxes, interest, and the costs is not bid, [the property] shall be purchased by the county commissioners.” *Id.* at 701. Approximately six months after the County Commissioners acquired the property, “the city treasurer of the City of Erie, exposed the same lot of land to public sale for city taxes, assessed and levied, which had not been paid and had become delinquent, and sold the same to the City of Erie. This was done pursuant to the provisions of the Third Class City Law” *Id.* The Superior Court concluded that the city could not sell the land over again thus destroying the county’s title. *Id.* at 702. The court analyzed the relevant statutes and determined that the Legislature did not intend for competition between the city and county because when the county took title, it took title as “trustee for all the tax-levying authorities to whom unpaid taxes were due.” *Id.*

The County argues in its Brief that the Superior Court's decision in *Andrews* requires that the County and the plaintiff act in concert with one another and not compete to divest the other. The County contends that if the plaintiff is permitted to take a property to a free and clear sale under the MCTLA when there are County tax liens against the property, the plaintiff and the County will be in direct competition with each other in a "race to the courthouse" with each party "vying to protect its own liens and divest the other." We disagree with the County that the plaintiff's ability under the MCTLA to bring a property to a free and clear sale necessarily induces competition between the plaintiff and the County. Additionally, we are unpersuaded by the County's argument that allowing the plaintiff to take a property to a free and clear sale under the MCTLA when there are County tax liens against the property will result in a "race to the courthouse." As discussed further below, the MCTLA specifically provides that tax liens have priority over municipal claims in any resultant distribution of the proceeds of a judicial sale. As such, regardless of which municipality takes the property to a judicial sale, the proceeds of the sale, if sufficient, will be distributed to account for tax liens before paying any municipal claims.

Finally, the County asks this court to conclude that the plaintiff must receive the express approval of the County before the plaintiff can proceed with a free and clear sale that would divest the County of its tax liens. However, the express language of the MCTLA does not require approval of the County before a municipality proceeds with a free and clear sale. The County has provided the court with no legal basis to support imposing this requirement on the plaintiff (or on future plaintiffs). Alternatively, the County contends that even if the plaintiff can take the Subject Properties to free and clear sales under the MCTLA, the plaintiff should not be permitted to "purchase the property itself ... at the sale, thus divesting the property of its tax liens, and then resell the property and keep the proceeds for itself." As such, the County argues that: (1) the court should prevent the plaintiff from taking the property to a free and clear sale, (2) the court should require the plaintiff to act as a trustee for the County concerning the payment of taxes by a disinterested purchaser, or (3) if the plaintiff purchases the property, the court should require the plaintiff to act as a continuing trustee with regard to tax liens in any subsequent private sale and remit proceeds to satisfy the taxes first. Although the County cites *Andrews* in support of its notion of requiring the plaintiff to act as trustee, the specific language of the MCTLA is clear regarding free and clear sales. The MCTLA allows the plaintiff to take a property to a free and clear sale, and it does not provide requirements on any municipality purchasing property at a free and clear sale to act as a trustee for a tax-levying authority. Moreover, the County's argument concerning the plaintiff's ability to purchase the Subject Properties at the free and clear sales and the amount of any such purchase(s) are purely speculative at this point in the proceedings.

Accordingly, the plaintiff may proceed to take the Subject Properties to a free and clear sale in which, the purchasers of the Subject Properties will take those properties free and clear of all claims, liens, mortgages, charges and estates, subject only to any right of redemption as provided by law.

B. Priority in Distribution

The County also raises concerns about the priority of the liens in the distribution of the proceeds from the judicial sales of the Subject Properties. Specifically, the County claims that its tax liens take priority over the plaintiff's municipal claims and, therefore, should be paid first in any resulting distribution. In response to the County's argument, the plaintiff contends that the County's objection is unripe and untimely. In this regard, the plaintiff claims that the County is precluded from arguing about the distribution until after the judicial sale. Additionally, the plaintiff alleges that even if we were to find that the County's objection is procedurally proper, the specific statutory language of the MCTLA provides that its municipal claims have priority over the County's tax liens. Although we agree with the plaintiff that the County's contention regarding any possible distribution is untimely at this point in the proceedings, pursuant to the Honorable William F. Moran's decision in *City of Easton v. Russell Russo*, No. 1998-ML-790, and the applicable language from the MCTLA, we conclude that the County's tax liens should have priority over the plaintiff's municipal claims in any resulting distribution.

To date, the Subject Properties have not been subjected to a judicial sale. Pennsylvania Rule of Civil Procedure 3136 provides, in pertinent part:

(a) Not later than thirty days after the sale of real property ..., the sheriff shall prepare a schedule of proposed distribution of the proceeds of sale which shall be kept on file and shall be available for inspection in the sheriff's office.

(b) When a receipt of the plaintiff or other lien creditor has been accepted on account of the purchase price, the schedule shall set forth the name and address of the plaintiff or lien creditor, the amount of the judgment or lien, identifying it, and the amount of credit claimed and allowed upon the purchase price.

(c) In sales of real property the sheriff shall attach to the schedule a list of liens upon the property sold as certified from the record by the proper officers or a guaranteed search from any title company authorized to do business within the county.

(d) The sheriff shall distribute the proceeds of sale in accordance with the proposed schedule of distribution, unless written exceptions are filed with the sheriff not later than ten (10) days after the filing of the proposed schedule.

As such, the County has the opportunity after the sheriff files the proposed distribution schedule to file a written exception. Accordingly, the County's

objection to the possible distribution of the proceeds from the free and clear sales of the Subject Properties is unripe and untimely.

Nevertheless, it would appear that at the time of distribution, the plaintiff's municipal claims will not take priority over the County's tax liens. Section 7281 of the MCTLA provides that upon an order of the court declaring that a property be sold at a free and clear sale, such property shall be sold "clear of all claims, liens, mortgages, charges, and estates, to the highest bidder at such sale; and the proceeds realized therefrom shall be distributed in accordance with the priority of such claims." *Id.* Concerning priority of claims, section 7281 also states that "all tax claims shall be paid out of the proceeds thereof: first, the oldest tax having priority; and municipal claims shall be paid next, the oldest in point of lien having priority."

As in *City of Easton v. Russell Russo*, *infra*, neither party to these actions has suggested that the costs of sale should not be paid first. As Judge Moran explained:

Indeed, in an earlier section of the MCTLA, the statute directs that the costs of sale are entitled to supreme priority. 53 P.S. §7106(a). It specifically delineates the priority as follows, 'the costs of the sale and of the writ upon which it is made, and the taxes, tax claims and tax liens imposed or assessed upon said property.' *Id.* 20 Standard Pennsylvania Practice 2d §106:114

Thus, we read §7106(a) as providing for priority on "the costs of the sale and [on the cost] of the writ upon which it is made" Thereafter, taxes are entitled to priority before the municipal claims. 53 P.S. §§7106(a), 7281; *See also* *In re Peplinski's Estate*, 39 A.2d 271, 275 (Pa. Super. Ct. 1944) (holding that a municipal claim is not entitled to the same priority as a tax claim in the absence of a plain legislative statement). Any other reading of the statute would fly in the face of the intent of the MCTLA that clearly provides for priority for tax claims and create a rush to the courthouse door to obtain a writ and receive first lien priority.

City of Easton v. Russell Russo, No. 1998-ML-790 at 2-3. Accordingly, as discussed above, it would appear that the County's tax liens will have priority over the city's municipal claims in any distribution of proceeds from the free and clear sales of the Subject Properties.

CONCLUSION

Based on the foregoing, we grant the plaintiff's Petitions for Orders selling the Subject Properties free and clear of all claims, liens, mortgages, charges, and estates. Furthermore, the County's objections to the proposed distribution of proceeds from said sales is unripe and untimely.