

# The Luzerne Legal Register

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**Wilkes-Barre, PA, Friday, August 16, 2024**

**No. 33**

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Legal Notices and Ads Must Be Received by 12 O'Clock Noon, Monday in the Week of Publication.



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The Wilkes-Barre Law and Library Association

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Legal Ads published in this issue may be electronically  
searched online at **www.palegalads.org**.

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Common Pleas and Editor-in-Chief

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**W-BLLA Component Parts:**  
Bar Association,  
Hon. Max Rosenn Memorial Law Library,  
*The Luzerne Legal Register* and  
Luzerne County Lawyer Referral Service.

## Bar Contacts:

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Tel.: (570) 822-6712

Office: 200 North River Street, Room 23  
Wilkes-Barre, PA 18711

## **Judge Saporito Confirmed as District Judge**

The W-BLLA is happy to report it has learned that former Bar President, long-time Member, and U.S. Magistrate Judge, Joseph F. Saporito Jr. has been confirmed as a U.S. District Judge for the Middle District of Pennsylvania. U.S. Senator Bob Casey made the announcement.

Senator Casey stated, “For nearly four decades, Judge Saporito has served the people of Luzerne County and Northeastern Pennsylvania with a commitment to fairness and integrity. From his work as an Assistant Public Defender to his long tenure as a magistrate judge for the Middle District, he is exceptionally qualified to take on this new role. I was pleased to join Senators on both sides of the aisle in voting to confirm Judge Saporito and I look forward to seeing him continue to serve the people of the Middle District.”

Since February of this year, Judge Saporito served as the Court’s Chief United States Magistrate Judge. He has served as a U.S. Magistrate Judge for the for the Middle District of Pennsylvania since 2015. Prior to this, he served, from 1985 to 2015, as a part-time Assistant Public Defender in the Luzerne County, while also maintaining a private legal practice at Saporito & Saporito and then Saporito, Saporito & Falcone. He received his J.D. from the Dickinson School of Law in 1985, and his B.A. from Villanova University in 1982.

*Congratulations, Judge Saporito!*

Aug. 16

**Atty. Paula L. Radick Has Been Nominated  
to be the Head of Judicial Services and Records  
Division at the Courthouse**

Attorney Paula Radick has been nominated to be the new Judicial Services and Records Division Head by County Manager Romilda Crocamo. Paula been serving as the Acting Head of the Division since Romilda appointed her in May, when Joan Hoggarth retired.

The County Council just has to approve Paula's appointment at its next meeting.

*Congratulations, Paula!*

Aug. 16

**Designer Purse** 



**North Penn**  
LEGAL SERVICES  
September 22, 2024  
Holiday Inn Dunmore

Join us September 22, 2024 for North Penn Legal Services Designer Purse Bingo.  
Holiday Inn, 200 Tighe Street, Dunmore, PA 18512 - (Lackawanna County)

Event: 3:00 PM - 6:30 PM

Doors open at 1:00 PM

Cost: \$30.00 or \$35.00 at the door (limited tickets)

16 Regular games and door prizes entry included with your \$30 admission.  
Specials, raffles, food and drink will be available for additional purchase.

North Penn Legal Services is a nonprofit organization providing civil legal aid to low-income residents of Northeastern Pennsylvania.

\*No outside Food or Drink will be allowed.

**How to purchase tickets:**

<https://www.ticketholer.com/events/5cM1218358>

**Scan the QR Code below:**



Or call:

Jessica Volkov - 570-299-4103 or John Huff - 570-299-4090



# North Penn LEGAL SERVICES

## Designer Purse Bingo September 22, 2024

Bingo will be held at The Holiday Inn on Tighe Street in Dunmore. We are asking local businesses, friends, and family to sponsor games, door prizes or a Basket for our Basket Raffle. All proceeds directly supporting North Penn Legal Service.

Sponsorship has numerous benefits, including recognition on all signage & programs, we will add a Hot-Link on the event page, and announcements during the game.

Our Event page will reach thousands with hundreds in attendance, so your small donation will benefit your business and NPLS. We appreciate your support!

### SPONSORSHIP FORM

Name of the person completing this form: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

Contact Phone #: \_\_\_\_\_

Email Address#: \_\_\_\_\_

Please print the name of the sponsor as you would like it to appear on the signage.

\_\_\_\_\_

### SPONSORSHIP LEVELS:

Game Sponsorship will consist of a Hot-Link post in our event page, signage during the event, listed on the program & an announcement during the games. **\$250** \_\_\_\_\_

(1 avail) 50/50 Sponsorship will include all above and 5 mentions during the event, along with multiple signs throughout the event. **\$500** \_\_\_\_\_

Basket Raffle donation will include your name on the Raffle donation sign along with a tag on your donated item. **\*** \_\_\_\_\_

Contacts: Jessica Volkov - 570-299-4103  
John Hurtt - 570-299-4090

Checks payable to North Penn Legal Services, Inc.  
**THANK YOU FOR YOUR SUPPORT!**

Aug. 16, 23, 30; Sept. 6



# **Red Mass 2024**

**at King's Chapel  
West North Street, Wilkes-Barre**

**SAVE THE DATE & TIME:**

**MONDAY,  
SEPTEMBER 30, 2024  
AT NOON**

Aug. 16, 23, 30





And the



**will conduct a Continuing Legal Education Program.**

The Wilkes-Barre Law and Library Association (#53) is an Accredited Continuing Legal Education Provider and will be providing the CLE credits to the lawyers who attend the program.

**THURSDAY – SEPTEMBER 12, 2024**

4 Hours Substantive CLE Credits  
at the Holiday Inn Wilkes-Barre - East Mountain

## **“CTA (Corporate Transparency Act) and Tax Issues with Acquisitions (Tax)”**

Presented by be  
**Paul T. Rushton, Esquire,** and  
**Lee S. Piatt, Esquire,**  
Rosenn, Jenkins & Greenwald, LLP  
and  
**Anthony J. Buczek, CPA** of  
Werner & Co.

### **AGENDA**

12:45 p.m.—1:00 p.m.  
1:00 p.m.—5:00 p.m.

Registration.  
Program.

### **Program Description:**

The Wilkes-Barre Law and Library Association is partnering with Wilkes University to provide this CLE program to be held by Wilkes at the **Holiday Inn (formerly the East Mountain Inn)** in Wilkes-Barre. It features **Attorney Lee S. Piatt** and **Attorney Paul T. Rushton** of the firm of Rosenn, Jenkins & Greenwald, LLP and **Anthony J. Buczek, CPA** of Werner & Co.

For lawyers staying for the full four hours of the presentation, four (4) hours of substantive Continuing Legal Education credits will be awarded for this program. **Cost is \$60.00.**

Location: **Holiday Inn Wilkes-Barre - East Mountain**, 600 Wildflower Drive Wilkes Barre, PA – off of Route 315.

### **Program Outline**

- I. Corporate Transparency Act (“CTA”)
  - a. Purpose of the CTA: Prevent Money Laundering, Terrorist Financing, Tax Fraud, etc.
  - b. CTA requires a “Reporting Company” to report certain information about its “Beneficial Owners” (and in certain instances, its “Company Applicants”) privately to the Financial Crimes Enforcement Network (“FinCen”).
  - c. “Reporting Company”, “Beneficial Owners” and “Company Applicants” defined.
  - d. Who is exempt?
  - e. The liability of a “Company Applicant” and the perils of trying to help.
  - f. Deadlines for Filing BOI Report.
  - g. Reporting Changes in Information.
  - h. Suggestions for Facilitating Compliance.
  - i. Penalties for Non-Compliance.
  - j. Pending Case, Legal Status of the CTA.
  
- II. Annual Report
  - a. Corporation, LLC, etc. required annually to make filing with PA Department of State.
  - b. Replaces PA’s Decennial Filing.

- c. Filing Fee required—Funding for PA Department of State.
- III. Mergers & Acquisitions (“M&A”) Issues for Closely Held Businesses
- a. Reasons for Increase in Sales of Closely Held Businesses in Recent Years.
    - i. “Silver Tsunami” (selling due to age).
    - ii. Next Generation’s Decreased Interest in Succession.
    - iii. Greater Regulation in Certain Industries.
    - iv. Increased and Varied Suitors.
  - 1. Increasing Impact of Private Equity Buyers on “Main Street.”
  - 2. ESOP.
  - b. Changes to Deal Structure and Related Issues.
    - i. “Stock” deals rather than “Asset” deals.
    - ii. Increasing Use of Rollover Equity (either permitted or required).
    - iii. F Reorganizations (rather than Section 338(h)(10) and 336(e) Elections) and Conversions of Subsidiaries into LLCs.
      - 1. Complex Transaction Structure—Corporate Transactions prior to closing.
      - 2. Tax impact on Buyer.
      - 3. Tax Impact on Seller.
      - 4. Impact on shareholders.
    - vi. “Grossing Up” Purchase Price to make up for adverse tax impact of F Reorganization
    - v. Seller Financing.
      - 1. Increasingly used due to higher interest rate environment.
      - 2. Subordination Issues.
      - 3. Security Issues.
    - vi. Increased use of Quality of Earnings Report as part of Due Diligence Review.
  - c. Other Important Tax and Accounting Issues in M&A Transactions
    - i. Net Working Capital Adjustments (and impact of accounting methodsthereon).
    - ii. Purchase Price Allocations.
    - iii. Tax indemnifications.
    - iv. Straddle Periods.
    - v. Employee Retention Tax Credit.

- d. Employment Agreements, Independent Contractor Agreements, and Related Tax Issues.
- e. Non competes and other restrictive covenants.
- f. “It’s not what you get but what you keep:” Estimating “After-Tax” Closing Proceeds
- g. Estate Planning for the Seller (and sometimes the Buyer)
  - i. Potential gifting in advance of negotiations/sale of business
  - ii. Negotiating the right to gift rollover equity for estate planning purposes after the sale.
- h. Retaining Key Employees through (and in certain instances for a period of time after) the closing.
  - i. Stock Awards
  - ii. Phantom Stock Awards
  - iii. Retention Bonuses
  - iv. Other retention methods.
- i. Suggested Steps to be taken in advance of negotiations/sale.
  - i. Use of "Drag Along", voting agreements, and other provisions/techniques to maintain control/flexibility after gifting and/or stock awards.
  - ii. Consideration of effectuating reorganizations in advance of negotiations/sale.
  - iii. Assemble a Capable Team.
  - iv. Conduct an Internal “Audit”, including (in certain instances) a Quality of Earnings Report.
  - v. Create and Update Internal Data Room.
  - vi. Resolve Potential Tax, Accounting, and other Concerns in advance of negotiations/sale.

## **To Register:**

### **GO TO**

[https://wilkes.augusoft.net/index.cfm?method=ClassListing.ClassListingDisplay&int\\_category\\_id=4&int\\_sub\\_category\\_id=19&int\\_catalog\\_id](https://wilkes.augusoft.net/index.cfm?method=ClassListing.ClassListingDisplay&int_category_id=4&int_sub_category_id=19&int_catalog_id)

**“CLICK ADD TO CART”**

<b>Remember to provide your Atty. ID # when registering.</b>
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**Registration fee is payable to:** “Wilkes University.”

To Learn More About Other Wilkes Programs,  
Visit [www.wilkes.edu/continuedlearning](http://www.wilkes.edu/continuedlearning)

For Questions or Further Information,

Please e-mail

***margaret.petty@wilkes.edu***  
(570) 408-4460

Aug. 16, 23, 30; Sept. 6

## **ATTORNEY DISCIPLINARY / ETHICS MATTERS**

Representation, consultation and expert testimony in disciplinary matters and matters involving ethical issues, bar admissions and the Rules of Professional Conduct

### **James C. Schwartzman, Esq.**

Judge, Court of Judicial Discipline (retired) • Former Chairman, Judicial Conduct Board of Pennsylvania • Former Chairman, Disciplinary Board of the Supreme Court of PA • Former Chairman, Continuing Legal Education Board of the Supreme Court of PA • Former Chairman, Supreme Court of PA Interest on Lawyers Trust Account Board • Former Federal Prosecutor • Selected by his peers as one of the top 100 Super Lawyers in PA • Named by his peers as *Best Lawyers in America* 2022 and 2015 Philadelphia “Lawyer of the Year” Ethics and Professional Responsibility Law and Legal Malpractice Law

**1460 Wyoming Avenue, Forty Fort, PA 18704**  
**(570) 343-1827**

## **Police Training Mock Trial Held at Courthouse**

The Pennsylvania State Police Troop N's Law and Leadership Academy recently visited Judge Tina Polachek Gartley's Courtroom for some mock trial experience in testifying. Chief Deputy Attorney General Angela Sperrazza was the prosecuting attorney and Cheryl Sobeski-Reedy, Bar President, was the defense attorney. The Law & Leadership Program is geared toward students ages 18 and above, who are enrolled in a high school, vocational law enforcement program or an accredited college curriculum, focused on careers in law enforcement. Cadets in the program get a first-hand look at the process of becoming law enforcement officers.



Shown in the photo: Atty. Cheryl Sobeski-Reedy, Judge Gartley and Atty. Angela Sperrazza, with the Law & Leadership Academy cadets.

Aug. 16



# Trust & Estate Planning

Helping individuals, clients, and businesses plan for their financial futures is what our Wealth Management Division does best. At Fidelity Bank, we've been earning the trust of our clients for over 121 years, and we extend the same level of attention and care to your clients, too. Speak with a Fidelity Banker to learn more.

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  - Corporate Trustee Services (bond trustee and paying agent)
  - Custodial Services
  - Bill Paying Services
  - Estate Administration (executorship services and agent for executor)
  - Special Needs Trusts



Lori A. Barrett, Esq.  
VP, Senior Trust Officer  
570-504-2242  
Lori.Barrett@fddb.com



Cathy Mihalick, Esq., CTFA  
VP, Trust Officer  
570-504-2248  
Cathy.Mihalick@fddb.com

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## ORPHANS' COURT

### SCHEDULE OF ACCOUNTS AND AUDITS AUDIT SCHEDULE—FOR THE YEAR 2024

<b>Accounts Filed by:</b>	<b>Will be Audited on:</b>
March 25, 2024 .....	May 7, 2024
April 26, 2024 .....	June 4, 2024
May 24, 2024 .....	July 2, 2024
June 24, 2024 .....	August 6, 2024
July 22, 2024 .....	September 3, 2024
August 23, 2024 .....	October 1, 2024
September 27, 2024 .....	November 5, 2024
October 25, 2024 .....	December 3, 2024
November 22, 2024 .....	January 7, 2025

Audits will occur on the dates listed above at **9:30 A.M.** in the Orphans' Court Division of the Luzerne County Courthouse, 200 North River Street, Wilkes-Barre, PA 18711.

It is strongly recommended that all attorneys having a matter on an Audit List of the Orphans' Court be present at the call of the Audit List. Any attorney seeking to be excused or to participate by phone for the call of the Audit List must contact the staff in Judge Hughes' or Judge Gartley's Chambers in advance of the call date in order to obtain permission from the Judge to be absent or participate by phone.

Apr. 26—Aug. 30





**Attention: W-BLLA MEMBERS**

You can now purchase  
**GREAT W-BLLA merchandise.**  
And with every purchase, you are  
helping to **support our**  
**Bar Foundation.**

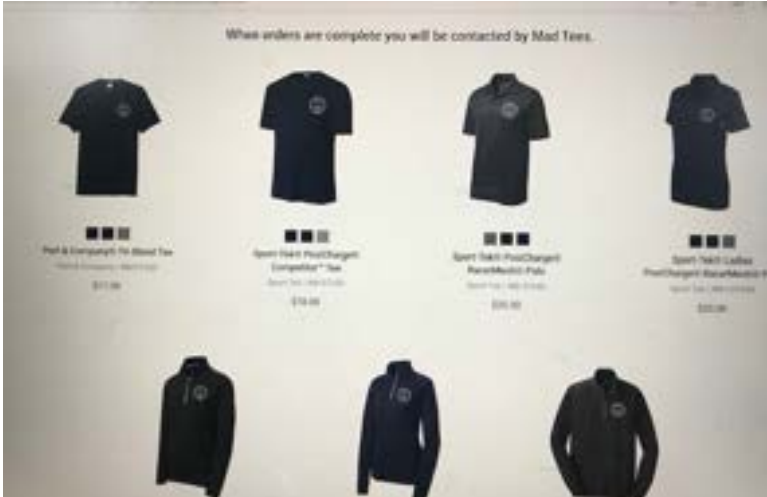
Go to our store site on Madtees:

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There is a nice selection of quality hats and visors.



Tees and half Zipper shirts.



And also Tees, Hoodies and Sweatshirts.



**Click on the Link to go to the Store.**

It is easy to do!  
And Easy to shop!

Promote our Bar by  
proudly wearing one of these items  
**And help the Foundation raise  
money for the great work  
that it does!**

June 28—Aug. 30



## **A Reminder**

The 2024 Bar Dues  
for July 1<sup>st</sup> have been sent out.

You should have received your  
statement at this time.

If you have not, please e-mail  
Gail Kopiak, Deputy Director of  
Membership Services & Events,

at

*Gail.Kopiak@luzernecounty.org*

# **Please Renew Your Membership!**

## **Benefits of Membership Include:**

**FREE** CLEs throughout the year.

Discounts on all Bar events well below the actual per person cost of the event.

Digital copies of the legal journal.

Subsidized discounts on the price of placing legal notices/ads in the legal journal.

Special law library amenities for

## **W-BLLA Members:**

**FREE** use of cell phone/iPad charger stations.

**FREE** Westlaw use, with unlimited printing.

**FREE** photocopying.

**FREE** use of label typewriter.

**FREE** use of a telephone land line.

**FREE** access to a scanner and zip drives so you can digitize material to take with you.

**Reserved** use of the Presidents' Room  
for meetings, depositions, and the like,  
with complimentary use of a microwave,  
mini-fridge, coffee maker,  
and coat closet.

Also, next year in 2025,  
The W-BLLA will be celebrating its

***175<sup>th</sup> Anniversary!***

As such, a special celebration dinner is  
being planned to be held at Skytop with  
activities for W-BLLA Members all day  
on **SATURDAY, MAY 31, 2025** and  
special room rates for Members for the  
evening of **FRIDAY, MAY 30<sup>th</sup>** and  
**SATURDAY, MAY 31<sup>st</sup>**.

Be sure to renew your Membership,  
so that you can be a part of the  
175<sup>th</sup> Anniversary celebration.

July 19—Aug. 16

## NOTICE

The Court of Common Pleas of Luzerne County (11th Judicial District) is accepting applications for the position of Solicitor to Court Administration. The job description is available online at [www.luzernecounty.org](http://www.luzernecounty.org). Applications will be accepted until August 31, 2024.

The position is a full-time position with a salary range of \$65,000 to \$75,000 (with benefits). The Solicitor to Court Administration must have a law degree from an accredited law school and have an active license to practice law within the Commonwealth of Pennsylvania. Interested applicants should apply online at [www.luzernecounty.org](http://www.luzernecounty.org) under career opportunities.

Aug. 16

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THE LUZERNE LEGAL REGISTER

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**DECEDENTS' ESTATES**

Notice is hereby given that letters testamentary or of administration have been granted in the following estates. All persons indebted to said estates are required to make payment and those having claims or demands to present the same without delay to the administrators or executors named or their attorneys

**FIRST PUBLICATION**

ESTATE OF DOROTHY L. AMOS a/k/a Dorothy Lillian Amos, late of Wilkes-Barre (died June 17, 2024), Caitlin Estock, Executrix; Matthew P. Kelly, Esquire, 400 Third Ave., Suite 205, Kingston, PA 18704

ESTATE OF JANE BEDNAR, late of Dallas (died July 8, 2024), Michael Bednar, Executor; Law Offices of Bernard Walter, 1674 Memorial Highway, Shavertown, PA 18708

ESTATE OF ENICE ANN BIACCO a/k/a Enice A. Biacco a/k/a Enice Biacco, late of Black Creek Township (died January 25, 2024), Patricia DiGennari, Executrix; Peter O'Donnell, Esquire, 1402 N. Church St., Hazle Township, PA 18202

ESTATE OF HELENE M. BIGIARELLI, late of West Wyoming (died July 16, 2024), Ken Radle, Executor; David W. Saba, Esquire, 345 Market St., Kingston, PA 18704

ESTATE OF MARY ANN CILIBERTO, late of Jenkins Township (died May 24, 2024), Anthony J. Ciliberto, Executor; Girard J. Mecadon, Esquire, 363 Laurel St., Pittston, PA 18640-1719, 570-654-5030

ESTATE OF ROBERT MICHAEL CONSTANTINI, late of Jenkins Township (died March 21, 2024), Christopher J. Constantini, Ad-

ministrator; Koff, Mangan & Gartley, P.C., 1065 Highway 315, Ste. 302, Wilkes-Barre, PA 18702

ESTATE OF ANN M. CROSSIN, late of Forty Fort (died July 18, 2024), Molli Conti and Richard F. Crossin, Co-Executors; John J. Gill, Jr., Esquire, Gallagher, Brennan & Gill, 220 Pierce St., Kingston, PA 18704-4655

ESTATE OF ROBERT D. ELSTON a/k/a Robert Dwayne Elston, late of Shickshinny (died December 23, 2023), Dale E. Elston, Executor; Mark P. McNealis, Esquire, 5929 Main Rd., Hunlock Creek, PA 18621

ESTATE OF REVEREND FATHER THOMAS J. MALONEY a/k/a Thomas Joseph Maloney, late of Pittston (died June 19, 2024), Sister Mary Ann Cody, Executrix; Carl N. Frank, Esquire, Farrell & Frank, 8 W. Market St., Suite 1110, Wilkes-Barre, PA 18701-1801

ESTATE OF ANGELINE MICHELIN a/k/a Angeline M. Michelin, late of Hazle Township (died June 10, 2024), Mary Beth A. Joseph, Executrix; Richard J. Marusak, Esquire, Ustynoski & Marusak, LLC, 101 W. Broad St., Suite 205, Hazleton, PA 18201

ESTATE OF THOMAS P. ORR, late of Hazle Township (died June 1, 2024), Candace P. Orr, Executrix; Robert T. Panowicz, Esquire, 8 W. Market St., Suite 1100, Wilkes-Barre, PA 18701

ESTATE OF MARGARET PECILE, late of Hazleton (died March 23, 2024), John Kurovsky, Administrator; Harry P. Mattern, Esquire, 777 Wyoming Ave., Suite 5, Kingston, PA 18704



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THE LUZERNE LEGAL REGISTER

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ESTATE OF DANIEL V. RETZENA, JR., late of Kingston Township (died July 1, 2024), Beverly Retzena, Administratrix; Bregman & Lantz, LLC, 1205 Wyoming Ave., Forty Fort, PA 18704

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ESTATE OF ISABEL ROSARIO, late of Wilkes-Barre (died May 17, 2024), Damaso Sierra, Administrator; Richard J. Marusak, Esquire, Ustynoski & Marusak, LLC, 101 W. Broad St., Suite 205, Hazleton, PA 18201

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ESTATE OF EDWARD J. STEFANISKO a/k/a Edward Joseph Stefanisko a/k/a Edward Stefanisko, late of Hazleton (died June 15, 2024), Marlene Stefanisko, Executrix; Joseph R. Baranko, Jr., Esquire, Slusser Law Firm, 1620 N. Church St., Suite 1, Hazleton, PA 18202

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ESTATE OF SHELDON STULL, JR. a/k/a Sheldon Stull, late of Plymouth (died May 27, 2024), Melanie Saroscek a/k/a Melanie Smith, Executrix; Frank J. Aritz, Esquire, 23 W. Walnut St., Kingston, PA 18704

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ESTATE OF JOHN E. TIBUS, late of Hanover Township (died April 2, 2024), Judy Tibus, Administratrix; Job Stepanski, Esquire, Fellerman & Ciarimboli, 183 Market St., Suite 200, Kingston, PA 18704

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ESTATE OF DEBORAH D. VAVREK, late of Swoyersville (died March 17, 2024), Andrew Vavrek, Jr., Administrator; Rosenn, Jenkins & Greenwald, LLP, 1065 Highway 315, Suite 200, Wilkes-Barre, PA 18702

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**SECOND PUBLICATION**

ESTATE OF ELIZABETH J. BARTOLAI, late of Bear Creek Village Borough (died May 26, 2022), Moriah I. Bartolai and Ari I. Bar-

tolai, Administrators; Robert T. Kelly, Jr., Esquire, 425 Biden St., #200, Scranton, PA 18503

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ESTATE OF DAVID ALOYSIOUS DELANEY, late of Harveys Lake (died June 25, 2024), Lisa M. Delaney, 1991 Lakeside Drive, Harveys Lake, PA 18618, Administratrix

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ESTATE OF CURT E. DZUGAN, late of Plymouth Township (died July 28, 2022), Antoinette Dzigan, Administratrix; Kelley, Polishan & Solfanelli, LLC, 259 S. Keyser Ave., Old Forge, PA 18518

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ESTATE OF ALLAN J. KOMAR a/k/a Allan J. Komar, Sr., late of Avoca (died January 23, 2024), David J. Komar, Executor; Scott Lynett, Esquire, The Law Office of Scott Lynett, 310 Penn Ave., Scranton, PA 18503

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ESTATE OF ELWOOD LaBAR, late of Lehman Township (died August 11, 2022), Rosemary LaBar, Administratrix; Jeffrey J. Malak, Esquire, Chariton Malak, 138 S. Main St., P.O. Box 907, Wilkes-Barre, PA 18701

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ESTATE OF WAYNE R. MOYER, JR., late of Pittston (died May 18, 2024), Yvonne Sue Moyer, Administratrix; Robert J. Boyer, Esquire, 126 S. Main St., Pittston, PA 18640

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ESTATE OF MARGARET TERESE SHEA, late of Wilkes-Barre (died November 23, 2023), Joseph Shea and Mary S. Johnson, Co-Executors; Brian M. Vinsko, Esquire, Vinsko & Associates, P.C., 37 N. River St., Wilkes-Barre, PA 18702

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ESTATE OF WALTER SULIMA, late of Avoca (died January 16, 2024), Edward Sulima, Executor; Thomas J. Killino, Esquire, 363 Laurel St., Pittston, PA 18640-1719

## THE LUZERNE LEGAL REGISTER

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ESTATE OF WILLIAM BROOKE YEAGER, III, late of Wilkes-Barre (died May 5, 2024), Elizabeth H. Yeager, Executrix; Brian M. Vinsko, Esquire, Vinsko & Associates, P.C., 37 N. River St., Wilkes-Barre, PA 18702

### THIRD PUBLICATION

ESTATE OF WALTER HENRY ARRINDELL ACOSTA, late of West Hazleton (died May 16, 2024), Claribel Delgado, Administratrix; William J. Schneider, Esquire, and James A. Schneider, Esquire, 439 West Broad Street, Hazleton, PA 18201-6106

ESTATE OF PAUL JORDAN BEEMAN a/k/a Paul Jordon Beeman, late of Wilkes-Barre Twp. (died May 25, 2024), Paul Michael Beeman, Administrator; Frank J. Campese, Jr., Esquire, 1943 S. 11th St., Philadelphia, PA 19148

ESTATE OF JOHN BERGEN a/k/a John J. Bergen, III, late of Pittston Township (died May 24, 2024), Carolyn Brada, Executrix; Anthony G. Ross, Esquire, Law Offices of Tony Ross, 126 South Main Street, Pittston, PA 18640

ESTATE OF WILLIAM A. CELMER, SR., late of Wilkes-Barre (died February 24, 2023), William A. Celmer, Jr., Administrator; Michael F. Bailey, Esquire, 4099 Birney Avenue, Moosic, PA 18507

ESTATE OF WILLIAM I. ECKHART a/k/a William Irving Eckhart, Jr., late of Wright Township (died December 31, 2023), Robert D. Eckhart, Executor; William E. Vinsko, Jr., Esquire, Vinsko & Associates, P.C., 37 North River Street, Wilkes-Barre, PA 18702

ESTATE OF MICHAEL J. FUGOK, late of Larksville (died April 7, 2024), Lori Ann Fugok, Administratrix; Michael J. Bendick, Esquire, P.O. Box 1733, Shavertown, PA 18708

ESTATE OF WILLIAM ALBERT GEURIN, late of Union Twp. (died October 7, 2009), Dianne Geurin, Administratrix; Steven M. Zelinger, Esquire, 1650 Market St., #3600, Philadelphia, PA 19103

ESTATE OF LOUIS RICHARD IZZO, late of Bear Creek Twp. (died September 18, 2023), Kimberly Ann Izzo, Administratrix; Bregman & Lantz, LLC, 1205 Wyoming Ave., Forty Fort, PA 18704

ESTATE OF ANNA MAE KOONS a/k/a Anna M. Koons, late of Drums (died February 29, 2024), Ruth Ann Polashenski, Executrix; Hiscox & Musto, 400 Third Ave., Suite 201, Kingston, PA 18704

ESTATE OF RONALD J. KOPEC, late of Rice Township (died March 2, 2024), Kimberly Kopec and Christopher Blake-Kopec a/k/a Christopher Kopec, 216 Twins Lane, Mountain Top, PA 18707, Executors

ESTATE OF JAMES WATKIN MILLINER, JR., late of Larksville (died April 12, 2024), Karen Gaffney, Administratrix; Job Stepanski, Esquire, Fellerman & Ciarimboli, 183 Market Street, Suite 200, Kingston, PA 18704

ESTATE OF JUDI SMITH a/k/a Judith Smith-Martuscelli a/k/a Judith Smith, late of Butler Twp. (died May 15, 2024), Debra Werner, Executrix; Eric M. Mika, Esquire, Toole, Mika & Jones, LLC, 26 East Centre St., Shenandoah, PA 17976

ESTATE OF SUSAN TIMCHACK, late of Wilkes-Barre (died April 15, 2024), Richard Timchack, Jr., Administrator; Michael F. Bailey, Esquire, 4099 Birney Avenue, Moosic, PA 18507

THE LUZERNE LEGAL REGISTER

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ESTATE OF SOPHIE E. ZIMNISKI  
a/k/a Sophie Zimniski a/k/a So-  
phie P. Zimniski, late of Wilkes-  
Barre (died June 15, 2024), John  
Zimniski, Executor; Angela F.  
Stevens, Esquire, 400 Third Ave-  
nue, Suite 101, Kingston, PA  
18704

ESTATE OF WALTER ZOLNER, JR.,  
late of Lehman Twp. (died July 3,  
2024), Amy Beth Llewellyn-Zolner,  
Executrix; Michael J. Bendick,  
Esquire, P.O. Box 1733, Shaver-  
town, PA 18708

NOTICE OF PRIVATE SALE  
FOR DELINQUENT TAXES

NOTICE IS HEREBY GIVEN  
that Elite Revenue Solutions,  
LLC, as agent for the Luzerne  
County Tax Claim Bureau, under  
Section 613 of the Real Estate  
Tax Sale Law of 1947 as amend-  
ed, intends to make Private Sales  
of the following tax delinquent  
properties on October 1, 2024 at  
the Luzerne County Courthouse:

Owner(s); Location; Bidder &  
Bid Price.

Generose, Mary Josephine; 57  
Main St., Hazle Township, 26-  
S8S6-009-010-000; Minaya,  
Juan, \$6,000.00.

Keiper, Oscar & Arvilla; 386  
E. Main St., Wilkes-Barre City,  
73-G10SE2-007-009-000; Man-  
nino, Antonio, \$3,159.46.

NOTICE IS HEREBY GIVEN to  
the above individuals and enti-  
ties along with their successors,  
heirs, personal representatives  
and assigns, and to the public.  
The above properties will be sold  
free and clear of all tax claims  
and tax judgments. If you wish

to object to the sale of any of the  
above properties, you must file a  
petition with the Luzerne County  
Court of Common Pleas within  
forty-five (45) days of this notice.  
The owner also has the right to  
retain the property within that  
time frame by payment in full of  
all tax claims and costs due.

Elite Revenue Solutions, LLC  
Nadine Emel,  
Assistant Director  
Luzerne County Tax  
Claim Bureau

200 North River Street  
Wilkes-Barre, PA 18711  
Phone: (570) 825-1512

Aug. 9, 16

NOTICE

ACTION TO QUIET TITLE IN  
THE COURT OF  
COMMON PLEAS OF LUZERNE  
COUNTY, PENNSYLVANIA

NO.: 2024-CV-04425

SWINKA REALTY  
INVESTMENTS LLC

Plaintiff

JAMES E. LANGAN JR. AND  
LAURIE LANGAN

Defendants

NOTICE IS HEREBY GIVEN  
TO DAVID LANGAN, and any and  
all executors, administrators,  
trustees, heirs, successors and  
assigns, and all those claiming  
under or through him that on  
April 15, 2024, Swinka Realty  
Investments LLC filed a Quiet  
Title Complaint, endorsed with a  
Notice to Defend, against James  
E. Langan Jr. and Laurie Langan

THE LUZERNE LEGAL REGISTER

in the Luzerne County Court of Common Pleas to No.: 2024-CV-04425 setting forth that it is the owner in fee simple of real property commonly known as 133 Waller Street, Wilkes Barre, PA; PIN: I9NW2-018-024; and more particularly described at Luzerne County Deed Book 1783, Page 487.

You are hereby notified to plead to the above referenced Complaint on or before 20 days from the date of this publication or a judgment will be entered against you and the Plaintiff will be decreed to be the owner of the above-described real property. If you wish to defend, you must enter written appearance personally or by attorney and file your defenses or objections in writing with the court. You are warned that if you fail to do so, the case may proceed without you and a judgment may be entered against you without further notice for the relief requested by the Plaintiff. You may lose money or property or other rights important to you.

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

North Penn Legal Services, Inc.  
33 N. Main Street  
Suite 200  
Pittston, PA 18640  
(570) 299-4100  
(855) 236-6405 Toll free  
(570) 824-0001 Fax  
- or -  
101 West Broad Street  
Suite 713  
Hazleton, PA 18201  
(570) 455-9512  
(877) 515-7628 Toll free  
(570) 455-3625 Fax  
ERNEST A. SPOSTO JR.,  
ESQUIRE  
108 N. Washington  
Avenue  
Suite 401  
Scranton, PA 18503  
(570) 340-1556

Aug. 16

NOTICE OF HEARING  
FOR PETITION TO  
DESTROY PROPERTY

IN THE COURT OF COMMON  
PLEAS OF CARBON COUNTY,  
PENNSYLVANIA  
CRIMINAL DIVISION

MD 119-2023

IN RE: PW ARMS 9X18  
PISTOL AB 19-1837;  
MAGAZINE FROM SPENT  
SHELL CASING; ARMS 9X18  
PISTOL LIVE ROUNDS FROM  
MAGAZINE HORNADY 9X18

TO: HEIRS, ASSIGNS, AND ANY-  
ONE WITH A PROPERTY IN-  
TEREST IN THE ESTATE OF  
STEVEN CSOMOS

## THE LUZERNE LEGAL REGISTER

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To the heirs, assigns, and anyone with a property interest in the estate Steven Csomos, you are hereby notified that the Carbon County District Attorney's Office has filed a Petition to Destroy Evidence in regards to a PW Arms 9x18 Pistol AB 19-1837, a magazine from a spent shell casing, and Arms 9x18 Pistol live rounds from a Hornady 9x18 magazine on April 17th, 2023. The property listed above was recovered as part of an investigation conducted by the Pennsylvania State Police regarding an incident that occurred on February 19th, 2021. Three years have elapsed since the incident occurred. As part of the investigation into the incident, the regis-

tered owner of the recovered firearm was determined to be Steven Csomos. The last known address of Mr. Csomos was 517 N James St., Hazelton, PA. Through a subsequent investigation by the Carbon County District Attorney's Office, it was determined that Steven Csomos was deceased. Therefore, heirs, assigns, and anyone with a property interest in the estate of Steven Csomos, if you claim an ownership interest in the property listed above, then appear for the hearing scheduled for August 20, 2024 at 9:00 a.m. in Courtroom #2 of the Carbon County Courthouse located at 4 Broadway, Jim Thorpe, PA 18229.

Aug. 16



**To W-BLLA Members:**

Anyone having Bar News, such as receiving an award or recognition or being appointed to a position and would like *The Legal Register* to mention it as Bar News, please contact Gail by e-mail at [Gail.Kopiak@luzernecounty.org](mailto:Gail.Kopiak@luzernecounty.org) or call **The Law Library** at (570) 822-6712.

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**PERIODICAL PUBLICATION**

**\* Dated Material. Do Not Delay. Please Deliver Before Monday, August 19, 2024**