

Tickling the ivories (and music lovers' fancy) at the relocated Steinway showroom in Old Greenwich

Page 6

BY GEORGETTE GOUVEIA / ggouveia@westfairinc.com

Why tax positions
are key
to a successful
M&A deal

Page 2

Six-story 210-room
hotel proposed
for Norwalk

Page 4

Ceremony to
rededicate
County Office
Building in
White Plains

Page 7

Mill House
Brewing Co.
to open Highland
restaurant

Page 12

SEP
23
2024





Kevin Donovan



Justin Wilcox

Why tax positions are key to a successful M&A deal

BY KEVIN DONOVAN AND JUSTIN WILCOX

In the leadup to mergers and acquisitions (M&A), buyers often focus on the financial performance of the target company. But in all the excitement, they often overlook a key component of a deal that can come back to haunt them: tax positions.

Just as a family wouldn't buy a house without having a professional inspect the foundation, companies involved in M&A need to be sure that they're protected from the tax position of the company they're acquiring. Otherwise, they risk inheriting a seller's potentially expensive financial gambles and oversights in addition to the business itself.

From multi-state tax liabilities to payroll compliance, tax exposures can impact the success of a deal in very real ways. Here are a few tips for understanding a business' tax positions in order to save time and ensure a smooth transition.

A company's tax exposure

One of the primary concerns in any M&A deal is income tax exposure, which comes in all shapes and sizes.

Oftentimes, and particularly with smaller businesses, owners decided to take a calculated risk by neglecting to pay a tax in the hopes that the IRS won't notice. Other times, it's a matter of owners simply not knowing the tax requirements and winging it.

Either way, a history of ignoring tax issues can have dire consequences on both sides of an M&A deal. For buyers, uncovering tax liabilities can lead to renegotiation or termination of the deal in order to avoid paying the seller's tax penalties once they're discovered by the IRS. For sellers, the revelation of hidden tax exposures can

result in a price reduction or a long-term escrow scenario where part of the purchase price is held back until the issues are resolved.

Another issue is a history of misclassifying workers. For example, when full-time workers

are classified as 1099-based contractors, it can lead to substantial payroll tax liabilities that become the burden of an unaware buyer.

Additionally, if a company has dealings in foreign countries, they often encounter complex foreign tax-compliance issues. Non-disclosure of foreign bank accounts or failure to file required forms, such as the Foreign Bank Account Report (FBAR), can result in severe penalties in perpetuity until they're paid. And if the company does business in more than one state, there's a whole extra layer of diligence that must be done.

Interstate business and tax filings

One term that can't be overlooked during M&A is nexus: put simply, the tax liabilities that result in doing business in multiple states.

Each state has different tax requirements based on the company's activities there. If the target company has an office in New Jersey, warehouses in Connecticut, and sales reps in New York, the company could have nexus in each of those states, meaning it needs to comply with the tax laws of those respective states.

During the due diligence process, it's crucial to identify where the company has established a nexus. This involves looking at their physical presence, economic presence, and activities like

marketing. Understanding these factors helps the buyer identify any potential tax liabilities that might come with the acquisition.

Diligence should include a thorough review of the company's varying tax returns and filings. That includes investigating whether there have been any past audits or disputes in all places the business has nexus. This can help the buyer negotiate better terms, like indemnifications or adjustments to the purchase price, to cover any potential tax liabilities.

Identifying tax exposures as the seller

Ensuring a successful M&A deal starts with a prepared seller, who should be willing and ready to identify potential tax exposures before the potential buyer even asks.

By conducting a thorough internal review and addressing compliance issues, sellers can present a more attractive and transparent position to potential buyers. Additionally, it can help them anticipate and work toward remedying potential situations before they become heated points of contention.

Sellers should also be prepared to negotiate tax-related terms in the sale agreement. This might include agreeing to escrows, indemnities, or even adjusting the sale structure. For instance, while buyers typically prefer asset purchases for their tax advantages, sellers might negotiate compensations for any additional tax burden this structure imposes on them, resulting in a lower price of sale because the buyer is essentially absorbing oversights and liabilities.

Like many business practices, the key to a smooth M&A process is diligence. For a buyer, this includes examining income tax filings, payroll tax compliance, and any potential foreign tax obligations. And for a seller, it means being ready to answer meticulous questions and provide tax information in a timely manner.

In business, the only truly welcome surprises are unexpected windfalls. Diligent planning and transparency on tax positions are key to keeping an M&A deal on track and surprise-free all the way to the finish line.

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Greenwich Hospital is part of Yale New Haven Health, a premier academic health system affiliated with Yale School of Medicine, with advanced services and seasoned professionals as well as the finest surgeons and specialty physicians who use the latest technology. With its national reputation for patient satisfaction, Greenwich Hospital physicians, surgeons, advanced practice providers, nurses and staff are known as much for their skills as for their compassionate care. The medical teams use one common electronic medical record to coordinate care and provide patients with easy online access to their health record.

24/7 Emergency Care

Greenwich Hospital provides round-the-clock emergency and trauma care, including life-saving surgery for heart attack and stroke. Young patients are treated in a Pediatric Emergency Department staffed by pediatric emergency physicians from Yale New Haven Children's Hospital with a separate children's emergency area designed to put kids and their families at ease. Greenwich Hospital is designated by the state as a Level III Trauma Center and the Geriatric Emergency Department is accredited by the American College of Emergency Physicians.

World-class Cancer Care

At Smilow Cancer Hospital Greenwich, board-certified oncologists and nurses provide comprehensive care from genetic testing and diagnostic services to advanced medical, radiation and surgical treatment to clinical trials and survivorship programs – all powered by affiliation with the world-renowned Yale Cancer Center. Wellness programs, educational lectures and support groups address the physical and emotional needs of patients and their loved ones.

Heart and Vascular Center at Greenwich Hospital

We offer a complete range of diagnostic and interventional cardiac services and vascular care. Some of the nation's top cardiologists provide a range of services including diagnostic services, interventional cardiologists, emergency angioplasty, cardiology inpatient care, vascular surgery, cardiac rehabilitation and prevention and wellness.

Outpatient Services

Greenwich Hospital offers convenient outpatient facilities at West Putnam Medical Center in Greenwich and Long Ridge Medical Center in Stamford. These locations provide a range of services including diagnostic imaging, endoscopy, pediatrics, infusion, orthopedics, physical medicine and heart and vascular services.



Advanced Pediatric Specialty Care

Yale New Haven Children's Hospital provides families with access to nationally-ranked specialties and expert providers. The expertise of Yale Medicine board-certified pediatric specialists is supported by a multidisciplinary team who care for the clinical, developmental and social needs of children and their families. The Pediatric Ambulatory Surgery Center at Greenwich Hospital offers children and families convenient access to the most advanced pediatric surgical expertise and provides family-centered care in a facility tailored to the unique needs of children.

Greenwich Hospital
5 Perryridge Road
Greenwich, CT 06830
203-863-3000
greenwichhospital.org

Six-story 210-room hotel proposed for Norwalk

BY PETER KATZ / pkatz@westfairinc.com

A plan to build a six-story 210-room hotel on a 1.23-acre property at 21 and 23 Isaac's St. in Norwalk has been proposed by the Wall Street Opportunity Fund LLC of 48 Wall St. in Norwalk. There would also be four live/work units at street level fronting Leonard Street. The plan calls for 178 parking spaces in a garage and four at-grade spaces in a drop-off area. At present, the applicant anticipates utilizing 88 or more of the parking spaces for public parking with the remainder reserved for the use of its hotel guests and users of the live-work units.

Currently on the site are a 120-space parking lot and a 4,000-square-foot retail plaza.

According to Attorney Adam Blank of the Stamford-based law firm Wofsey, Rosen, Kweskin & Kuriansky LLP, who is representing the developer, the hotel would be for long stays.

"The extended stay hotel will include some amenities such as a lobby, various lounge areas, a business center with conference room and rooftop amenities; however, the applicant has intentionally designed the building so that it is not 'full-service' or 'amenity-laden,'" Blank said in a document filed with the City of Norwalk. "The applicant has interests in various

other properties in the Wall Street area (in Norwalk) which contain retail, personal service businesses and restaurant tenants; as a result, the extended stay hotel has been designed to limit amenities provided on-site and



Perspective drawing of proposed Norwalk hotel

to encourage guests to 'get out on the street' and patronize the businesses in the immediate neighborhood."

Blank pointed out that the plan calls for extensive stormwater treatment facilities and that the proposed development will not adversely impact adjacent or downstream properties or city-owned drainage

facilities. He pointed out that the plan includes extensive new landscaping and will not adversely impact traffic in the area.

Blank pointed out that although the property is less than 500 feet from the Norwalk River it is separated from the river by commercial properties, sidewalks and roads and no adverse

effects are expected regarding coastal resources and no specific mitigation plans are necessary.

"We believe this application fully complies with your regulations and that the project represents a wonderful addition to an underdeveloped portion of the city," Blank told Norwalk.

Westport approves new Athletic and Wellness Center for Greens Farms Academy

BY PETER KATZ / pkatz@westfairinc.com

The private school Greens Farms Academy has received approval from Westport for plans to construct a new Athletic and Wellness Center. The 29,230-square-foot facility would be attached to an existing athletic facility on the school's 44-acre campus at 35 Beechside Ave. A maintenance building would be demolished to make room for the new facility.

According to Fairfield-based Attorney John Fallon, who was representing Greens Farms before Westport's Planning and Zoning Commission, there is a significant need for new athletic facilities on the campus.

"Current areas for training/play spaces, changing areas, and equipment storage constructed in 1964 are outdated and insufficient to meet the needs of our students," Fallon said. "We have also experienced increasing student interest

in sports and fitness programs, and this has exacerbated the lack of versatile spaces that can be purposed for specialized strength/conditioning and wellness education for pre-k through twelfth grade-aged students."



Rendering of approved Greens Farms Academy Athletic and Wellness Center.

Fallon said that the new Athletic and Wellness Center will provide a state-of-the-art fitness center with cardiovascular and strength training equipment.

"Two additional squash courts to meet high levels of student and

community interest will be provided. There will be provision for a specialized and versatile training area for training by high-performance athletes as well as multipurpose rooms fit for a wide range of wellness and fitness programming. The plans also call for

enhanced sports medicine facilities. The new center will also address the need for increased capacity and safe training space for our nationally recognized wrestling program."

Greens Farms reports that it currently has more than 700 students from 23 towns in Fairfield and Westchester Counties. It has an enrollment cap of 715 students. Its students play on 64 interscholastic athletic teams. The school has 118 full-time faculty members. The school traces its roots back to Mrs. Bolton's School for Girls that was founded in Westport in 1925.

"The new Athletic and Wellness Center directly relates to and enhances our ability to address important considerations related to our educational mission," Fallon said. "It will allow us to continue developing well-rounded students preparing for a lifetime of success while supporting physical health and academic achievement."

Justice Sotomayor expresses gratitude to Yonkers at opening of Sotomayor school

BY PETER KATZ / pkatz@westfairinc.com



Justice Sotomayor in center holding scissors.
Photo by Maurice Mercado/City of Yonkers.

U.S. Supreme Court Justice Sonia Sotomayor was in Yonkers Sept. 16 for a ribbon-cutting ceremony at the new school on bearing her name at 121 McLean Ave. The Justice Sonia Sotomayor Community School is actually composed of two sections: a four-story academic building and a one-story community building. It was designed to house 675 students from Pre-K through 8th grade.

Designed by KG+D Architects based in Mount Kisco, the common areas are accessible for use during after school hours so the community can be served with activities in the cafeteria, kitchen, health clinic, and combination multipurpose room and gymnasium.

After participating in a ribbon-cutting event outside of the building, Justice Sotomayor, officials from the city and public school system and other participants went inside for a ceremony that included participation by some of the school children.

In her remarks, Sotomayor told students that with a good education they can achieve whatever dreams they may have.

“As a Supreme Court Justice, I have far exceeded any dream I had as a child. Few people can say that,” Sotomayor said. “I have lived more than my dreams. With this new school, Yonkers is giving you a foundation to do exactly the same thing. I wish for every child in the school the gift of knowing that you can dream big and that those dreams can come true. That is what equality in education offers.”

Sotomayor, who was born in 1954 in the Bronx, graduated in 1972 from Cardinal Spellman High School and attended Princeton University, had high praise for the City of Yonkers.

“Thank you for investing in the future of your city and in our nation,” Sotomayor said. “It is an investment that is priceless and I am so grateful for your city’s foresight. I cannot thank you enough for the honor you have given me.”



TRANSPORTATION

Light at the End of the Tunnel

The long wait for Gateway Tunnel construction is over. The \$16.1 billion program is the largest infrastructure project in the country and will provide steady work for Local 825 members for years to come.

Reconstruction of the Portal North Bridge is nearing completion. Groundbreaking on the Tonelle Ave. bridge and utility relocation has begun and preparation for a new tunnel under the Hudson River is taking place.

And who better than Local 825 of the International Union of Operating Engineers, who recently bored the 3.5-mile Delaware Aqueduct water tunnel beneath the Hudson 70 miles up river, to handle the challenging work ahead.



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Tickling the ivories (and music lovers' fancy) at the relocated Steinway showroom in Old Greenwich

Since its founding in 1853 in lower Manhattan by German-born piano maker Heinrich Engelhard Steinweg (anglicized as Henry E. Steinway), the company Steinway & Sons has come to define the pianistic experience, with 80% of the market.

Now owned by billionaire hedge funder John Paulson, Steinway made “\$538 million in sales (in 2021), with \$59 million in profit, up 13% from the prior year,” according to Fast Company.

Classical artists such as Lang Lang, Yuja Wang and South Salem’s Hélène Grimaud, pop stars Lady Gaga and Harry Connick Jr. and jazz musician Jon Batiste are among the many who perform exclusively on Steinways, while designers ranging from Irvington’s Louis Comfort Tiffany to Karl Lagerfeld have created cases for the instrument.

Today, there are 35 Steinway showrooms globally with 16 in the United States. Among those showrooms is one in Connecticut – located for 15 years in Westport, then six in downtown Greenwich and, since Sept. 4, in a 3,300-square-foot space off East Putnam Avenue on Havemeyer Street in the town’s Old Greenwich neighborhood.

“We loved Greenwich Avenue. We love being in Greenwich,” said showroom manager Sarah Venditti.

The new locale, with floor-to-ceiling windows above A.T. Proudian carpets and rugs, allows for a recital space but also for a more expansive setting for the six sizes of grand pianos and one size of uprights. The sizes include the S (5 feet, 1 inch long); M (5 feet, 7 inches); the O (5 feet 10 ½ inches); the A (6 feet, 2 inches); the B (7 feet) and the D (9 feet). The larger the piano, the more resonant the sound – crucial for a Steinway, which Venditti said is distinguished by its tonal richness, color variations and dynamic range.

But nowadays, clients of the Greenwich showroom are not necessarily looking only to play the instrument themselves or at all. Enter the best-selling Spirio, which comes in the M, B and D sizes. Introduced in 2016 after 20 years of development, the Spirio is, she added, “an acoustic piano with electronic components that recreate performances as they happened, either live or in recording.”

We listened as Venditti, using the Spirio’s accompanying iPad and Bluetooth technology, called up Sergei Rachmaninoff’s “Daisies” and



The 49th of 50 Gran Nichettos, a Model B Spirio-r in Midnight Red, shimmers in the late morning sun at the newly relocated Steinway & Sons in Old Greenwich. The Spirio-r marries luxury with the latest technology to conjure past performances and allow you to play and record. Photographs by Georgette Gouveia.

Duke Ellington’s “Satin Doll.” There was something poignant and eerie, as well as enchanting, in hearing works performed by these long-passed composers, the keyboard coming alive in ghostly fashion. There was also something illustrative of our age of passive entertainment.

But Venditti noted that the Spirio technology enables listeners to hear pieces like “Daisies” that they might never before have encountered – there are 4,658 across genres, with three to four hours’ worth of additional music arriving on the first Friday of every month to the Spirio’s iPad playlist – as well as performances of their idols rendered intimately. Venditti remembered one woman sitting down at a Steinway Spirio to listen to Vladimir Horowitz.

“She said, ‘This is as close as I can be to hearing Horowitz play a piece,’” Venditti recalled. “It was very moving to her.”

Plus, the Steinway Spirio doesn’t just play itself. It lets you play and archive livestreamed performances while the Spirio-r enables you to record music as well.

With ingenuity also comes a lacquered beauty that tempts you to caress it. The Steinway’s rims are made of hard rock maple with a finish

of paraffinated polyester. The piano’s belly includes a cast iron plate, which holds the tension of the strings – despite these, the piano is actually a percussion instrument – that is made by O.S. Kelly Co., a Steinway-owned foundry in Springfield, Ohio. Underneath the plate is the soundboard made of Alaskan sitka spruce.

While most Steinways – the company has made more than 600,000 – have that ebony diamond gloss, you can choose from a variety of finishes. There are white Steinways for the Palm Beach set and a limited edition of 50 Gran Nichettos like the Model B Spirio-r in Midnight Red, a kind of rich burgundy, by multidisciplinary designer Luca Nichetto. There are 25 Mickey Mouse-adorned Steinways for Disney buffs and one whose design recreates Claude Monet’s “Water Lilies.” Since the 1870s, Steinways have been made in an Astoria, Queens, factory – there’s a smaller factory in Hamburg, Germany, – and take a year to produce.

All this variety, beauty and ingenuity comes with a hefty price

“We loved Greenwich Avenue. We love being in Greenwich”

— Sarah Venditti

tag: A Steinway starts at \$53,000. Steinway designs and engineers two other more affordable lines – the Boston, made in Japan, starting at \$10,000; and the Essex, made in China, the No. 1 piano market, starting at \$7,000. You can also purchase a pre-owned and rebuilt Steinway, Venditti added.

Still, we’re in luxury and collectible car territory as far as costs go. The

Model D Spirio-r that dominates the concert space of the Old Greenwich showroom retails for \$271,000. Venditti, who studied piano performance at Ithaca College, sat down at this keyboard and treated us to a lovely, impromptu performance of Claude Debussy’s “First Arabesque,” her fingers gently teasing out the Impressionistic sounds of the composition.

“Mozart would’ve loved this place,” we exclaimed. To which Venditti replied, “I like that.”

Steinway & Sons is at 1545 E. Putnam Ave. Hours are 10 a.m. to 6 p.m. Tuesdays through Saturdays. For more, call 203-227-8222 or visit steinwayct.com.

Ceremony to rededicate County Office Building in White Plains

BY PETER KATZ / pkatz@westfairinc.com

The Westchester County Office Building on Martine Avenue in White Plains was rededicated as the Edwin G. Michaelian Office Building in a ceremony this morning. The building previously had been named in Michaelian's honor. Michaelian, who served as Westchester County Executive from 1958 to 1973 was remembered in a ceremony held on the steps of the office building this morning that highlighted his impactful leadership.

During today's ceremony, Westchester County Executive George Latimer honored Nancy Kaboolian with the Edwin G. Michaelian Award for a Distinguished Public Official. Kaboolian is the highest-ranking Armenian American elected official in Westchester.

Latimer also gave the Edwin G. Michaelian Award for Public Service to White Plains resident John M. Vorperian for his contributions to Armenian history and culture in the county.

Latimer said he was proud recognize the accomplishments Michaelian, who was a Republican. Latimer is a Democrat.

"While we may have differed in our ideologies from administration to administration, each county executive has used their time in office to create positive change for the people who call Westchester County home," Latimer said. "I hope today's rededication ceremony reminds us all of the great leader Edwin Michaelian was, and encourages us to follow in his footsteps."

Vorperian recalled that Michaelian was a true conservationist who secured for the county acres of parks enjoyed by residents to this day.

"He acted locally and thought globally," Vorperian said. "Proud of his heritage, he helped found the Armenian Assembly of America which educates decision-makers in understanding vital issues to our community."

Michaelian served as county executive for 16 years. During his tenure, the new County Courthouse was built, and several large corporations including IBM, Nestle, PepsiCo, Texaco, and AT&T moved

to Westchester. Under Michaelian, the county acquired more than 4,000 acres of parkland including Muscote Farm, and a portion of Ward Pound Ridge Reservation.

Since 1938 Westchester County has had nine county executives. Latimer recently proposed naming the Westchester County Trailway in honor of Former County Executive Andrew P. O'Rourke, and his office reports Latimer intends to celebrate the contributions of other former leaders who have played a pivotal role in Westchester County's history.



County Executive George Latimer speaking on steps of County Office Building.



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116 Mason St., Second floor, Greenwich 06830
661-5800 • alliedpropertygp.com
tom@alliedpropertygp.com

Top local executive(s): Thomas Torelli

Licensed agents and/or brokers: 3

Services: management services offered through Allied Property Management LLC

Properties serviced: office, retail

Angel Commercial LLC

2425 Post Road, Suite 303, Southport 06890
335-6600 • angelcommercial.com
jangel@angelcommercial.com

Top local executive(s): Jon Angel, Brett A. Sherman, Lester Fradkoff and Jacqueline Greenwood

Licensed agents and/or brokers: 7

Services: acquisition, disposition, tenant representation, landlord representation and consulting

Properties serviced: office, retail, industrial, land, multifamily

Austin McGuire REA

64 Wall St., Suite 401, Norwalk 06850
299-0101 • austinmcguire.com
nmcguire@austinmcguire.com

Top local executive(s): Nancy McGuire and Michael McGuire

Licensed agents and/or brokers: 3

Services: commercial brokerage, tenant and buyer representation, repositioning and alternative use studies

Properties serviced: office, retail, industrial, land, multifamily

Avison Young

MerrittView, 383 Main Ave., Sixth floor
Norwalk 06851
614-1260 • avisonyoung.com
sean.cahill@avisonyoung.com

Top local executive(s): Sean Cahill

Licensed agents and/or brokers: 8

Services: leasing and sales, appraisal, property management and consulting

Properties serviced: office, retail, industrial, land, multifamily

Berkshire Hathaway HomeServices New England and Westchester Properties

860 N. Main Street Extension, Wallingford 06492
800-243-0380
bhhsNEproperties.com • bhhswestchester.com
cadams@bhhsne.com

Top local executive(s): Candace Adams

Licensed agents and/or brokers: 1,800

Services: specializes in new homes and land services; also provides investment services

Properties serviced: office, retail, industrial, land, multifamily

CBRE

201 Tresser Blvd., Suite 201, Stamford 06901
329-7900 • cbre.us/o/stamford/
robert.caruso@cbre.com

Top local executive(s): Robert Caruso

Licensed agents and/or brokers: 30

Services: asset services, capital markets, valuation and advisory services and project management

Properties serviced: office, retail, industrial, land, multifamily

Choyce Peterson Inc.

383 Main Ave., Norwalk 06851
356-9600 • choycePeterson.com
jhannigan@choycePeterson.com

Top local executive(s): John P. Hannigan and Alan R. Peterson

Licensed agents and/or brokers: 5

Services: tenant representation, investment sales and landlord representation

Properties serviced: office, retail, industrial, land

Coldwell Banker Commercial NRT

(Formerly Goodfellow Real Estate)

7 Old Sherman Turnpike, Suite 207, Danbury 06810
744-7025 • goodfellows.com
todd.payne@cbcprt.com

Top local executive(s): Todd E. Payne and Joseph Wrinn

Licensed agents and/or brokers: 10

Services: commercial sales, commercial leases and tenant representation

Properties serviced: office, retail, industrial, land, multifamily

Coldwell Banker Commercial Scalzo Group

2 Stony Hill Road, Bethel 06801
826-2464 • cbcworldwide.com
mbrown@scalzogroup.com

Top local executive(s): Tony DiCamillo

Licensed agents and/or brokers: 21

Services: sales and marketing of commercial, industrial, land development sites and multifamily

Properties serviced: office, retail, industrial, land, multifamily

Colliers

1055 Washington Blvd., Eighth floor, Stamford 06901
961-6569 • colliers.com
Jeffrey.Williams@colliers.com

Top local executive(s): Jeffrey Williams

Licensed agents and/or brokers: 9

Services: tenant representation, occupier, owner, landlord representation, investor services plus knowledge in specialized industries and product types such as law, technical facilities and health care

Properties serviced: office, retail, industrial, land, multifamily

Colonial Realty

66 Fort Point St., Second floor, Norwalk 06855
367-4087 • colonialrealty.net
info@colonialrealty.net

Top local executive(s): David A. Flayhan, David S. Gorbach and Joel Hausman

Licensed agents and/or brokers: 5

Services: office, industrial, retail and tenant representation and investment

Properties serviced: office, retail, industrial, land

Compass Real Estate

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343-0141

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Top local executive(s): NA

Services: NA

Properties serviced: NA

Cushman & Wakefield

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jim.fagan@cushwake.com

Top local executive(s): Jim Fagan

Licensed agents and/or brokers: 70

Services: agency leasing, tenant representation, valuation and advisory, global occupier services, capital markets, investment and asset management and asset services

Properties serviced: office, retail, industrial, land, multifamily

DVB Commercial Realty LLC

16 River St., Norwalk 06850
855-8050 • dvbrealty.com
dvbre@optonline.net

Top local executive(s): Robert J. Virgulak, John Zervos

Licensed agents and/or brokers: 6

Services: commercial sales and leases, tenant representation, residential division

Properties serviced: NA

HK Group

253 Riverside Ave., Westport 06880
454-8700 • hkgrp.com
info@hkgrp.com

Top local executive(s): Matthew F. Keefe

Licensed agents and/or brokers: 8

Services: selling, leasing and investment sales

Properties serviced: office, retail, industrial, land

Year-Round Tax Planning for Real Estate Professionals

Qualifying for IRS Real Estate Professional status is the holy grail of tax-saving strategies for high-income real estate business owners. This designation enables real estate professionals to deduct unlimited rental losses against ordinary business income, bypassing the passive loss rules that typically apply to other taxpayers.

To qualify as an IRS Real Estate Professional, you must:

- Accumulate over 750 hours in an active real estate trade or business.
- Ensure that more than 50% of your total business activity is related to real estate.

Eligible real estate businesses include development, construction, management, leasing, brokerage, and investing.

The primary advantage of real estate professional status is the ability to use accelerated depreciation from rental properties you own to offset earned income. This can be achieved through an engineering-based cost segregation study to break out the cost of component pieces of a rental property into four parts:

- Tangible personal property depreciable (5 years).
- Land improvements depreciable (15 years).
- Building depreciable (27.5 years residential) or (39 years commercial).
- Land - not depreciated.

The tangible personal property and land improvements are subject to bonus depreciation, allowing 60% of their cost to be deducted in the first year of rental activity in 2024.

Here is a great example of how proactive year-round tax planning saved a real estate professional client big money in 2023:

A real estate broker client called me

in March after selling a building earning him a \$600,000 commission. He wanted to know how to minimize his taxes. Since this broker was an investor, I advised him to buy another property. He purchased an apartment building for \$2,000,000 and had a cost segregation study done, reclassifying approximately \$500,000 of the building cost into categories subject to bonus depreciation. In 2023, bonus depreciation allowed 80% of that amount to be deducted. This resulted in a \$400,000 tax deduction, reducing the client's taxable income to \$200,000.

Additionally, the client made a maxi-

mum SEP contribution of \$66,000 which reduced his taxable income to \$134,000. Using our proactive year-round tax planning concept during the tax year, we implemented strategies that saved him over \$116,000 in taxes for 2023!

If you are a high-income real estate professional and not leveraging rental properties to reduce your ordinary income, you are missing the boat on one of the most powerful tax advantages available today.

Ted Lanzaro is the Managing Director of Real Estate Tax Services at The Innovative CPA Group in Shelton, CT. With



Ted Lanzaro

33 years of experience, he specializes in helping real estate investors save thousands of dollars a year on their taxes. Contact Ted at 203-906-0505 or via email at tlanzaro@innovativecpagroup.com.



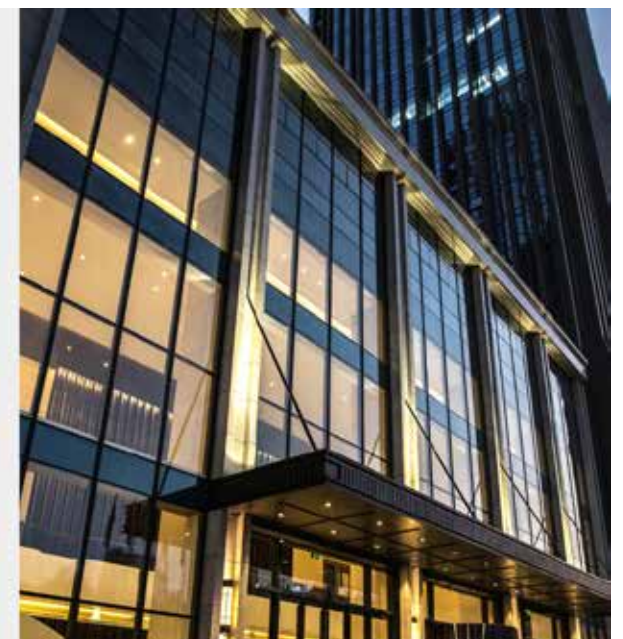
Cutting-Edge Tax Strategies and Investment Experience

The Innovative CPA Group assists real estate professionals, building owners, developers, syndication operators, and real estate funds in applying tailored tax strategies to their unique circumstances. With over 70 years of combined tax strategy and real estate investment experience, our team helps clients save thousands annually through proactive and strategic tax planning.

Money Saving Tax Strategies and Real Estate Investment Experience – A Winning Combination For Your Business.

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The process of implementing tax reduction strategies *during* the year to create a dramatic reduction in the amount of taxes owed at year-end.



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John D. Hastings Commercial Real Estate

245 Main St., Westport 06880
226-8325 • hastingsrealestate.com
dthomas@johndhastings.com
Top local executive(s): Dale Thomas and Peter Hastings
Licensed agents and/or brokers: 6
Services: appraisal, consulting, leasing, property management and sales
Properties serviced: office, retail, industrial, land, multifamily

JLL Integrated Real Estate Services

1 Station Place, Stamford 06902
jll.com
Top local executive(s):
Brokerage, Leasing and Consulting
Drew Saunders drew.saunders@am.jll.com 705-2265;
Project and Development Services
Don Bucci don.bucci@am.jll.com 705-2222
Properties serviced: office, industrial, land, institutional, Medical, Life Sciences

Martin Caselli Real Estate

2874 Main St., Suite 2A, Stratford 06614
380-8762 • martinrealestate.org
info@martinrealestate.org
Top local executive(s): Raymond "Ray" Martin
Licensed agents and/or brokers: 6
Services: property management, leasing, sales and consulting
Properties serviced: office, retail, industrial, land, multifamily

NAI Signature Group

3 Parklands Drive, Darien 06820
655-1414 • naisignaturegroup.com
bgillon@signature.com
Top local executive(s): Bob Gillon
Licensed agents and/or brokers: NA
Services: leasing, tenant representation, property management and financing
Properties serviced: office, retail, industrial

National Resources

485 W. Putnam Ave., Greenwich 06830
661-0055 • nationalresources.com
contact@nationalresources.com
Top local executive(s): Joseph Cotter
Licensed agents and/or brokers: NA
Services: leasing, sales and property management
Properties serviced: office, retail, industrial, multifamily

Newmark Grubb Knight Frank

680 Washington Blvd., Eighth floor, Stamford 06901
531-3600 • ngkf.com
jritman@ngkf.com
Top local executive(s): James Ritman and Michael Cottle
Licensed agents and/or brokers: 20
Services: tenant and landlord representation, property management, debt placement and global corporate services
Properties serviced: office, retail, industrial, land, multifamily

Pyramid Real Estate Group

20 Summer St., Suite 3-1, Stamford 06901
348-8566 • pyramidregroup.com
info@pyramidregroup.com
Top local executive(s): Michael Gray and Peter Gray
Licensed agents and/or brokers: 22
Services: consulting, leasing, property management and sales
Properties serviced: office, retail, industrial, land

Rakow Commercial Realty Group Inc.

6 Landmark Square, Fourth floor, Stamford 06901
992-4632, ext. 13 • rakowgroup.com
info@rakowgroup.com
Top local executive(s): David Richman and Rick Rakow
Licensed agents and/or brokers: 9
Services: representing tenants, buyers, landlords, sellers and investors
Properties serviced: office, retail, industrial, land, multifamily

Reckson

(A division of SL Green Realty Corp.)
1 Landmark Square, Stamford 06901
363-2500 • reckson.slgreen.com
Top local executive(s): John Barnes
Licensed agents and/or brokers: 3
Services: leasing, property management, construction and architecture
Properties serviced: office, retail, industrial, land

Saugatuck Commercial Real Estate LLC

9 Burr Road, Westport 06880
222-4190 • saugatuckcommercial.com
info@saugatuckcommercial.com
Top local executive(s): Penny P. Wickey and Daniel Neaton
Licensed agents and/or brokers: 4
Services: representation for tenants, landlords, developers and investors; retail advisory services
Properties serviced: office, retail, land, multifamily

TRUE Commercial Real Estate

25 Sylvan Road South, Unit V, Westport 06880
744-7777 • truecre.com
info@truecre.com
Top local executive(s): Dominick Musilli and Adam Zeiberg
Licensed agents and/or brokers: 6
Services: representation for retailers and property owners, real estate consulting, serves commercial development properties
Properties serviced: retail, land

Urstadt Biddle Properties Inc.

321 Railroad Ave., Greenwich 06830
863-8200 • ubproperties.com
llacey@ubproperties.com
Top local executive(s): Willing Biddle, Stephan Rapaglia, John Hayes
Services: Self-administered publicly held REIT founded in 1969. Investment properties consist primarily of neighborhood and community shopping centers with a concentration in the Metro New York tri-state suburban markets. Self-manage and lease over 80 retail/office properties.

Vidal Wettstein LLC

719 Post Road East, Westport 06880
226-7101 • vidalwettstein.com
randy@vidalwettstein.com
Top local executive(s): Randy Vidal
Licensed agents and/or brokers: 5
Services: office, industrial, retail, special use, sale, purchase, lease, sale-leaseback, sublease and general consultation
Properties serviced: office, retail, industrial, land

WFL Real Estate Services LLC

162 East Ave., Suite 1A, Norwalk 06851
604-1390 • wflrealestate.com
bill@wflrealestate.com
Top local executive(s): William Leopold
Licensed agents and/or brokers: 4
Services: specializes in facility management by providing on-site personnel if needed
Properties serviced: office, retail, industrial

ESTATE PLANNING FOR CORPORATE EXECUTIVES

Cummings & Lockwood's private clients attorneys understand that corporate executives have complex estate planning needs which change and evolve over the course of their careers and into retirement and which require in-depth review and analysis and sophisticated solutions.

Like many clients, corporate executives often structure their financial planning to allow for the maximum lifetime use of their assets, while at the same time developing an estate plan that maximizes and protects the value and ultimate distribution of those assets to their spouse, children and other chosen beneficiaries.

Unlike other clients, corporate executives often encounter challenges that are unique to them because their assets are more likely, in large part, to consist of concentrated in stock, stock options and restricted stock. This lack of liquidity and concentration of investments in employer's stock (particularly if the employer is a closely-held corporation) often gives rise to special estate planning and estate administration issues for executives as well as for their beneficiaries and fiduciaries.

Other issues that need to be addressed in planning for a corporate executive's estate typically include substantial interests in qualified retirement plans, corporate life insurance plans, and split-dollar arrangements. In closely held companies, succession planning, key man insurance and buy-sell agreements may need to be structured to provide a ready market for the executive's shares upon his or her death and to ensure long term viability of the business.

Whether working with a corporate executive at the beginning, midpoint or pinnacle of his or her career, or one who is preparing for retirement or becoming more actively involved in charitable endeavors, Cummings & Lockwood's trusts and estates attorneys have the knowledge and experience to help design an appropriate estate plan.

ABOUT CUMMINGS & LOCKWOOD LLC

Founded in 1909, Cummings & Lockwood provides sophisticated legal counsel to individuals and families, family offices, closely held businesses, other commercial enterprises and charitable entities. Our core services



include trusts and estates, corporate and finance, litigation and arbitration, and commercial and residential real estate.

The firm has over 200 attorneys, fiduciary accountants, paralegals and staff, as well as six offices located in Stamford, Greenwich and West Hartford, Connecticut and in Naples, Bonita Springs and Palm Beach Gardens, Florida.

ABOUT THE PRIVATE CLIENTS GROUP

For over 100 years, Cummings & Lockwood has been building meaningful and lasting relationships with our private clients, serving as trusted advisors throughout their lifetimes and providing sophisticated legal

counsel at every important stage of their lives.

We offer our clients a broad range of services, including estate planning and administration; estate, income and gift tax planning; wealth protection planning; trust formation and management; philanthropic giving; probate and estate settlement; international estate and tax planning; executor and trustee services; business succession planning; fiduciary and probate litigation; and tax controversy and litigation.

For more information about Cummings & Lockwood, please visit our website at www.cl-law.com.



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- Real Estate Investment Trusts
- Tax Appeals
- Litigation
- Environmental

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Jonathan B. Mills
Principal
203.351.4100
jmills@cl-law.com

Joseph Cessario
Principal
203.351.4259
jcessario@cl-law.com

Scott Witthuhn
Counsel
203.351.4476
switthuhn@cl-law.com

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Area code: 914 (unless otherwise noted)

Admiral Real Estate Services Corp.

62 Pondfield Road, Bronxville 10708
779-8200 • admiralrealestate.com
jgordon@admiralrealestate.com

Top local executive(s): Jonathan Gordon

Licensed agents and/or brokers: 5

Services: tenant representation, agency leasing and investment sales

Properties serviced: office, retail, industrial, land, multifamily

Alan Zuckerman Real Estate

4 W. Red Oak Lane, Suite 105, White Plains 10604
755-4184 • zuckermanre.com
alan@zuckermanre.com

Top local executive(s): Alan Zuckerman

Licensed agents and/or brokers: 1

Services: commercial real estate specialist

Properties serviced: office, retail, industrial, land, multifamily

Aries Deitch & Endelson Inc.

110 S. Central Ave., Hartsdale 10530
949-2800 • ade-re.com
barryend@ade-re.com

Top local executive(s): Charles “Barry” Endelson

Licensed agents and/or brokers: 9

Services: appraisal, consulting, leasing, property management and sales

Properties serviced: retail

Austin Corporate Properties Inc.

31 Bonwit Road, Rye Brook 10573
690-0020
caustin@austincorpprop.com

Top local executive(s): Carl Austin

Licensed agents and/or brokers: 2

Services: corporate relocation consulting, property representation and sales

Properties serviced: office, industrial, land, multifamily

Choyce Peterson Inc.

800 Westchester Ave, Rye Brook 10573
422-5700 • choycePeterson.com
jhannigan@choycePeterson.com

Top local executive(s): John Hannigan and Alan R. Peterson

Licensed agents and/or brokers: 5

Services: specializing in tenant representation

Properties serviced: office, industrial, land

Colliers

777 Westchester Avenue, White Plains NY 10604
203-961-6569 • colliers.com
Jeffrey.Williams@colliers.com

Top local executive(s): Jeffrey Williams

Licensed agents and/or brokers: 9

Services: tenant representation, occupier, owner, landlord representation, investor services plus knowledge in specialized industries and product types such as law, technical facilities and health care

Properties serviced: office, medical, life science, retail, industrial, land, multifamily

Compass Real Estate

144 Larchmont Ave., Larchmont 10538
341-1561
1082 Wilmot Road, Scarsdale 10583
725-7737

2 Ashford Ave #1811, Dobbs Ferry 10522

27 S Greeley Ave, Chappaqua, NY 10514
238-0676

compass.com

konnor.miculcy@compass.com

christopher.sax@compass.com

Top local executive(s): NA

Services: NA

Properties serviced: NA

Cushman & Wakefield*

107 Elm St., 4 Stamford Plaza, Eighth floor
Stamford, CT 06902

203-326-5830 • cushmanwakefield.com

jim.fagan@cushwake.com

Top local executive(s): Jim Fagan

Licensed agents and/or brokers: 70

Services: agency leasing, tenant representation, valuation and advisory, global occupier services, capital markets, investment and asset management and asset services

Properties serviced: office, retail, industrial, land, multifamily

Diamond Properties

333 N. Bedford Road, Suite 145, Mount Kisco 10549
773-6249 • dpmgt.com
info@diamondproperties.com

Top local executive(s): Jim Diamond

Licensed agents and/or brokers: 1

Services: property management, market repositioning and capital upgrades

Properties serviced: office, retail, industrial, land

GHP Office Realty

4 W. Red Oak Lane, Suite 200, White Plains 10604
642-9300 • ghppoffice.com
andy@ghppoffice.com

Top local executive(s): Andrew M. Greenspan and James J. Houlihan

Licensed agents and/or brokers: 11

Services: construction management, leasing, property management and sales; firm also handles flex warehouse for properties serviced

Properties serviced: office, retail, industrial, land, multifamily

Goldschmidt & Associates

1 Chase Road, Scarsdale 10583
723-1616 • ga-re.com

eric@ga-re.com • pam@ga-re.com

Top local executive(s): Eric Goldschmidt and Pam Bren Goldschmidt

Licensed agents and/or brokers: 5

Services: retail, office and investment sales

Properties serviced: office, retail, industrial, land, multifamily

GreenBarn Investment Group

(formerly Senlac Ridge Partners)

53 Maple Avenue, Morristown, NJ 07960

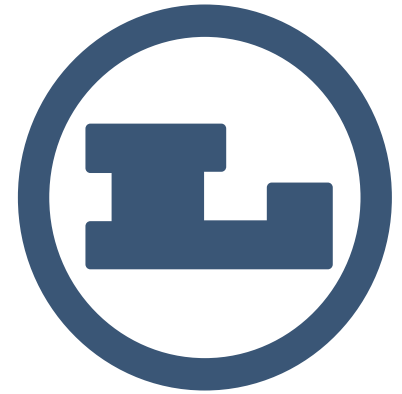
973.898.1160 • Greenbarnre.com

info@senlacpartners.com

Top local executive(s): Finn Wentworth, David Welsh, Giorgios Vlamis

Licensed agents and/or brokers: NA

Services: Senlac Ridge Partners is an entrepreneurial private equity firm targeting a broad range of investment opportunities spanning real estate and non-real estate assets and businesses.



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Greiner-Maltz Realty Advisors

800 Westchester Ave., Suite 638, Rye Brook 10573
821-5050 • greiner-maltz.com
aschanzer@greiner-maltz.com

Top local executive(s): Ayall Schanzer

Licensed agents and/or brokers: 4

Services: properties serviced include medical leasing, subleasing and user and investment sales services and corporate relocation consulting

Properties serviced: office, retail, industrial

Harbour Commercial Real Estate Inc.

80 Business Park Drive Suite 102, Armonk 10504
273-1442
ken@Harbourcr.com

Top local executive(s): Ken Harbour

Licensed agents and/or brokers: 2

Services: quality boutique commercial firm with focus on leasing and user, developer and investment sales

Properties serviced: office, retail, industrial, land, multifamily

Heritage Realty Services LLC

67 Irving Place, New York 10003
212-674-2556 • heritagerealtyservices.com
info@heritagerealtyservices.com

Top local executive(s): George Constantin

Licensed agents and/or brokers: 3

Services: acquisition and finance, design and construction management, property management, advisory services

Properties serviced: office, retail

Houlihan Lawrence Commercial

800 Westchester Ave., Rye Brook 10573
798-4900 • houlihanlawrence.com
tlaperch@houlihanlawrence.com

Top local executive(s): Thomas LaPerch

Licensed agents and/or brokers: 60

Services: office and industrial leasing, retail leasing, land acquisition and development, investment opportunities, municipal approvals and affiliate services

Properties serviced: office, retail, industrial

Houlihan-Parnes Properties

4 W. Red Oak Lane, Suite 200, White Plains 10604
694-4200 • hprealestate.com

jjh@houlihanparnes.com

jcoleman@HPRealEstate.com

Top local executive(s): James J. Houlihan and James K. Coleman

Licensed agents and/or brokers: 5

Services: property management, brokerage, co-op sales and private financing

Properties serviced: office, retail, industrial

Houlihan-Parnes Realtors

4 W. Red Oak Lane, White Plains 10604
694-6070 • houlihanparnes.com

info@houlihanparnes.com

Top local executive(s): James J. Houlihan

Licensed agents and/or brokers: 17

Services: consulting, leasing, property management, finance and sales

Properties serviced: office, retail, industrial, land, multifamily

Howard Properties Ltd.

3 Barker Ave., Fourth floor, White Plains 10601
997-0300 • howprop.com

howard@howprop.com

Top local executive(s): Howard E. Greenberg

Licensed agents and/or brokers: 1

Services: tenant and landlord representation, real estate strategy and consulting services

Properties serviced: office, retail, industrial

Laurence London & Co. LLC

333 Westchester Ave., White Plains 10604
922-2323 • londonllc.com
laurence@londonllc.com

Top local executive(s): Laurence London

Licensed agents and/or brokers: 1

Services: tenant and landlord representation

Properties serviced: office, retail, industrial, land

Marcus & Millichap

50 Main St., Suite 925, White Plains 10606
220-9730 • marcusmillichap.com

john.krueger@marcusmillichap.com

Top local executive(s): John Krueger

Licensed agents and/or brokers: 11

Services: real estate investment sales and research information and advisory services

Properties serviced: retail

McCarthy Associates

170 Hamilton Ave., White Plains 10601
948-8900 • mcoc.com

john@mcoc.com

Top local executive(s): John R. McCarthy

Licensed agents and/or brokers: 5

Services: consulting, office leasing and sales

Properties serviced: office, retail, industrial, land

Newmark Grubb Knight Frank

800 Westchester Ave., Suite 706, Rye Brook 10573
881-1024 • ngkf.com

gwalsh@ngkf.com

Top local executive(s): Glenn Walsh

Licensed agents and/or brokers: 8

Services: tenant and landlord representation, property disposition and investment services, global corporate services, debt placement and property valuation

Properties serviced: office, retail, industrial, land, multifamily

Perlmutter Properties Inc.

4 W. Red Oak Lane, Suite 105, White Plains 10604
686-8900 • perlmutterproperties.com

info@perlmutterproperties.com

Top local executive(s): David Perlmutter

Licensed agents and/or brokers: 9

Services: offers services as a sub-agent for national real estate brokerage firms; handles subleases

Properties serviced: office, retail, industrial, land, multifamily

Princeton Realty

75 Virginia Road, Second floor, White Plains 10603
747-5000 • princetonrealtygroup.com

info@princetonrealtygroup.com

Top local executive(s): Todd Albright

Licensed agents and/or brokers: NA

Services: headquarters relocation, tenant representation, warehousing, lease structuring, property management

Properties serviced: office, retail, industrial, land



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White Plains, NY 10601

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270 Madison Avenue
Suite 1801
New York, NY 10016

Hudson Valley

300 Westage Business Center
Suite 380
Fishkill, NY 12524

Connecticut

243 Tresser Blvd.
17th Floor
Stamford, CT 06901

T 914 761 1300 | F 914 761 5372
cuddyfeder.com



Rakow Commercial Realty Group

10 New King St., Suite 212, White Plains 10604
215-7359 ext.13 • rakowgroup.com
info@rakowgroup.com

Top local executive(s): David Richman and Rick Rakow

Licensed agents and/or brokers: 9

Services: representing tenants, buyers, landlords, sellers and investors

Properties serviced: office, retail, industrial, land, multifamily

Rand Commercial Services

222 Bloomingdale Road, Suite 114, White Plains 10605
946-8000 • randcommercial.com
pauladler@randcommercial.com

Top local executive(s): Paul Adler

Licensed agents and/or brokers: 11

Services: expertise in commercial real estate development, land sales, condo conversion, investment and corporate relocation

Properties serviced: office, retail, industrial, land, multifamily

Reckson (A division of SL Green Realty Corp.)

1100 King St. Building 4, Rye Brook 10573
750-7200 • reckson.slgreen.com

Top local executive(s): John Barnes

Licensed agents and/or brokers: 3

Services: leasing, property management, construction and architecture

Properties serviced: office, retail, land

RM Friedland

440 Mamaroneck Ave., Suite 405, Harrison 10528
968-8500 • rmfriedland.com
info@rmfriedland.com

Top local executive(s): Sarah Jones-Matturo

Licensed agents and/or brokers: 20

Services: owner/landlord representation, buyer/tenant representation and investor representation

Properties serviced: office, industrial, land

Robert Martin Company LLC

100 Clearbrook Road, Elmsford 10523
592-4800 • robertmartincompany.com
info@rmcdev.com

Top local executive(s): Timothy M. Jones

Licensed agents and/or brokers: NA

Services: acquiring, developing and managing investment properties

Properties serviced: office, retail, industrial, land, multifamily

Royal Properties Inc.

850 Bronx River Road, Suite 106, Bronxville 10708
237-3400 • royalpropertiesinc.com
info@royalpropertiesinc.com

Top local executive(s): Jeff Kintzer and David Landes

Licensed agents and/or brokers: 8

Services: consulting, leasing, property management and sales

Properties serviced: office, retail, land

SRG2 Partners LLC

237 Mamaroneck Ave., White Plains 10605
683-8000 • srg2partners.com
info@silvermanrealty.com

Top local executive(s): Leon Silverman

Licensed agents and/or brokers: NA

Services: property management and leasing services

Properties serviced: office, retail, industrial

Win Morrison Realty

56 John Street, Kingston, NY 12401
(845)339-9999 * winmorrisonrealty.com
win@winmorrisonrealty.com

Top Local Executive: Winton Morrison

Licensed Agents and/or Brokers: 43

Services: Buyers and Sellers Representation

Properties Serviced: Residential, Commercial, Land, Investment



COMMERCIAL DEVELOPERS | FAIRFIELD COUNTY

Area code: 203 (unless otherwise noted)

The Ashforth Co.

707 Summer St., Fourth floor, Stamford 06901
359-8500 • ashforth.com
info@ashforth.com

Top local executive(s): H. Darrell Harvey,
Andrew B. Ashforth

Services: construction, property management and
investments

Year established: 1896

Berkshire Industrial Corp.

2 Parklawn Drive, Bethel 06801
743-7201 • berkshirecorporatemark.com
info@berkshirecorporatemark.com

Top local executive(s): Roy E. Steiner

Services: full-design build, from land planning to
construction management

Year established: 1969

Building and Land Technology

1 Elmcroft Road, Suite 500, Stamford 06902
846-1900 • bltoffice.com
info@bltoffice.com

Top local executive(s): Carl R. Kuehner III,
Ted Ferrarone

Services: real estate development, investment,
construction, management and ownership

Year established: 1982

Collins Enterprises LLC

1455 E. Putnam Ave., Second floor
Old Greenwich 06870
358-0004 • collins-llc.com
info@collins-llc.com

Top local executive(s): Arthur Collins and
Dwight Collins

Services: full-service real estate company, acquisitions,
development, assets and property management,
financing and consulting

Year established: 1991

FCS CT LLC

205 Queen St., Bridgeport 06606
545-1402
j@fcsct.com

Top local executive(s): J. Folgar-Bryan

Services: project management-submittals, RFIs, RFPs,
change orders, scheduling, vendor and material sourcing,
estimating PDF-digitalform, blueprint reading, take offs,
full scope of work estimates, proposals and detailed
material lists

Year established: 2019

F.D. Rich Co.

222 Summer St., Stamford 06901
359-2900 • fdrich.com
info@fdrich.com

Top local executive(s): Thomas L. Rich

Services: development, leasing, management, construction

Year established: 1920

Fischel Properties

501 Kings Highway East, Fairfield 06825
696-1000 • fischelproperties.com

Top local executive(s): Jonathan Eckman

Services: full-service commercial real estate development
company, including
new construction and rehab developments, real estate
brokerage, property management and
business consulting

Year established: 1970

Mack-Cali Realty Corp.*

210 Hudson St., Suite 400, Jersey City, N.J. 07311
732-590-1010 • mack-cali.com
info@mack-cali.com

Top local executive(s): Michael J. DeMarco

Services: leading owner, manager and developer of urban
waterfront, transit-based office properties and luxury
multifamily communities in the northeast

Year established: 1949

Marcus Partners Inc.

301 Merritt 7, Norwalk 06851
762-7200 • marcuspartners.com
dfiore@marcuspartners.com

Top local executive(s): Paul Marcus, David P. Fiore

Services: real estate investment, development and
property management

Year established: 2004

National Resources

485 W. Putnam Ave., Greenwich 06830
661-0055 • nationalresources.com
contact@nationalresources.com

Top local executive(s): Joseph Cotter

Services: development and management

Year established: 1993

R.D. Scinto Inc.

1 Corporate Drive, Suite 100, Shelton 06484
929-6300 • scinto.com
info@scinto.com

Top local executive(s): Robert D. Scinto

Services: site selection, acquisition, construction

Year established: 1975

RMS Companies

1 Landmark Square, Stamford 06901
968-2313 • rms-companies.com
patrick@RMS-Companies.com

Top local executive(s): Randy Salvatore,

Patrick Carino

Services: Vertically integrated multi-family and hotel
development construction and management firm.

Year established: 1996

Spinnaker Real Estate Partners LLC

1 N. Water St., Suite 100, South Norwalk 06854
354-1547 • spinrep.com
kimberly@spinrep.com

Top local executive(s): Clayton Fowler, Kim Morque

Services: acquisition, development and management,
urban planning, engineering, design execution

Year established: 1950

Stanley M. Seligson Properties

605 West Ave., Norwalk 06850
857-5600 • seligsonproperties.com

Top local executive(s): Stanley M. Seligson,
Michael G. Serrao

Services: owner and manager of a portfolio in excess of
one million square feet of residential, office, retail, medical
and light industrial buildings

Year established: 1979

★

COMMERCIAL DEVELOPERS | WESTCHESTER COUNTY

Area code: 914 (unless otherwise noted)

The Baker Companies

1 W. Red Oak Lane, White Plains 10604
461-9000 • thebakercompanies.com
properties@thebakercompanies.com

Top local executive(s): Mark Baker
Services: acquisitions and development
Year established: 1966

Cappelli Organization

7 Renaissance Square, Fourth floor
White Plains 10601
769-6500 • icappelli.com

Top local executive(s): Louis Cappelli, Bruce Berg
Services: construction, development and asset management
Year established: 1982

Covington Development LLC

322 Clock Tower Commons, Brewster 10509
845-279-9565 • covington-development.com
info@covingtondevelopment.com

Top local executive(s): Harold Lepler, Larry Nadel
Services: full-development services
Year established: 1980

Diamond Properties LLC

333 N. Bedford Road, Mount Kisco 10549
773-6249 • dpmgt.com
info@diamondproperties.com

Top local executive(s): Jim Diamond
Services: site selection, acquisition, construction and management
Year established: 1995

Ginsburg Development Companies, LLC

100 Summit Lake Drive, Suite 235, Valhalla 10595
747-3600 • gdcllc.com
info@gdcllc.com

Top local executive(s): Martin Ginsburg
Services: construction, leasing, management and sales
Year established: 1964

Lashins Development Corp.

80 Business Park Drive, Armonk 10504
273-5200 • lashinsrealtyservices.com

Top local executive(s): Edward A. Lashins, Eric M. Lashins
Services: development, construction, leasing and management
Year established: 1944

Mack-Cali Realty Corp.*

210 Hudson St., Suite 400, Jersey City, N.J. 07311
732-590-1010 • mack-cali.com
info@mack-cali.com

Top local executive(s): Michael J. DeMarco
Services: owner, manager and developer of urban waterfront, transit-based office properties and luxury multifamily communities in the Northeast
Year established: 1949

National Realty & Development Corp.

225 Liberty St., Floor 31, New York 10281
800-932-7368 • nrdc.com
nationalrealty@nrdc.com

Top local executive(s): John G. Orrico
Services: NRDC portfolio comprised of 78 projects in 14 states, including large retail power centers, grocery-anchored community shopping centers, residential communities and corporate/industrial business parks
Year established: 1962

Robert Martin Company LLC

100 Clearbrook Road, Elmsford 10523
592-4800 • robertmartincompany.com
info@rmcdev.com

Top local executive(s): Timothy M. Jones, Greg A. Berger
Services: development, acquisition and adaptive reuse
Year established: 1957

RPW Group Inc.

800 Westchester Ave., Suite N601, Rye Brook 10573
285-1700 • rpwgroup.com
info@rpwgroup.com

Top local executive(s): Robert P. Weisz
Services: ownership, management, general contracting, construction management
Year established: 1979

Saber Real Estate Advisors LLC

80 Business Park Drive, Suite 104, Armonk 10504
250-0600 • saberfund.com
berger@saberfund.com

Top local executive(s): Martin G. Berger
Services: acquisition, development, construction management, adaptive reuse, ownership and leasing
Year established: NA

Simone Development Cos.

1250 Waters Place, Bronx 10461
718-215-3000 • simdev.com

Top local executive(s): Joseph Simone
Services: commercial development and holding, residential development and sale
Year established: 1960

Steven Wise Associates

46 Westchester Ave., Pound Ridge 10576
764-9433
steve@roe.co

Top local executive(s): Steven Wise
Services: real estate investment and development
Year established: 2004

Westmont Land Ventures LLC

3 Barker Ave., Sixth floor, White Plains 10601
231-8080
marc@benchmarkpg.com

Top local executive(s): Marc Samwick
Services: acquisition, development and advisory services
Year established: 2001

Westrock Development LLC

440 Mamaroneck Ave., Suite N-503, Harrison 10528
751-4000 • westrockdevelopment.com
info@westrockdevelopment.com

Top local executive(s): Jason Friedland
Services: development and property rehabilitation
Year established: 2001

William A. Kelly & Co.

87 Bedford Road, Katonah 10536
232-3191 • wakellyco.com
wakelly@wakellyco.com

Top local executive(s): Edward W. Kelly, Charity Kelly
Services: construction management, general contracting, turnkey packages, design-build services, site work, excavation, construction
Year established: 1933

* Company is not located in the area but serves the region.

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SEC sanctions Dutchess investment adviser

BY BILL HELTZEL / bheltzel@westfairinc.com

The U.S. Securities and Exchange Commission has sanctioned a Dutchess County investment adviser for violating a rule designed to protect clients from misuse or misappropriation of their assets.



Farnham Fisher Collins, 88, of Millbrook, consented to censure and a \$65,000 penalty, according to a cease-and-desist order issued on Sept. 9.

Collins was sole owner, operator and chief compliance officer of Collins Capital Management, an unincorporated investment adviser in Millbrook. As of February 2023, the firm had 18 clients and \$98 million in assets under management.

The case concerns violations of the custody rule, from 2012 to 2023, that governs how investment advisers handle client assets over which they have direct or indirect control.

The rule requires investment advisers to ensure that a qualified custodian maintains the assets, for example. Clients must be notified in writing when accounts are opened on their behalf, and they must receive quarterly reports. And the custodian must arrange for an independent public accountant to conduct a surprise examination once a year to verify client assets.

Last year, according to the cease-and-desist order, the SEC found that Collins had served as a co-trustee and investment adviser of trusts formed in 1998 and 2012. The trust agreements gave the trustees absolute discretion to buy and sell securities and real estate and personal property. They could mortgage the property, dispose property, and make distributions.

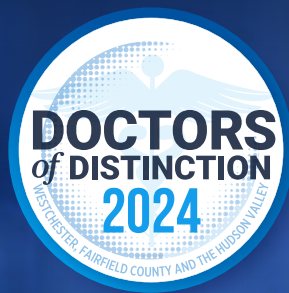
In practice, the order states, Collins could obtain possession of trust assets without the consent of the co-trustees.

As a trustee, he had to follow the custody rule and to submit to surprise examinations by an accountant. At no time since 2012, the SEC says, did Collins arrange for surprise examinations of the two trusts.

Collins also did not implement written policies and procedures designed to prevent violations of the custody rule.

The cease-and-desist order does not say that any client assets were actually misappropriated.

The agency presented Collins with its findings in August 2023. Four months later, he withdrew his SEC registration and Collins Capital ceased operations.



Date
October 24

Time
5:30 pm

Location
CV RICH MANSION
305 RIDGEWAY WHITE PLAINS

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Last picture show in the Town of Newburgh

BY PETER KATZ / pkatz@westfairinc.com



Showtime Cinemas in Newburgh.

Newburgh's last movie theater has closed. Town of Newburgh residents who want to go out to a first-run blockbuster movie now will have to travel to theaters in Beacon, Fishkill, New Paltz or Monroe for the cinema experience.

The last picture shows at the Showtime Cinemas multiplex at 1420 Route 300 run by local operator Christopher Bistor took place on Sept. 15. The property in the Town of Newburgh is going to be converted into a self-storage facility.

The 10-screen Showtime Cinemas had been operating on a month-to-month lease for some time as various plans to put the property to another use surfaced but never came to fruition. The movie theater opened in 1987 as Newburgh Cinemas, then was taken over by other operators and eventually became Showtime. In a message to patrons announcing the upcoming closing of the multiplex, Showtime said that they would be operating only on weekends as the Sept. 15 closing neared.

The entity known as Newburgh Self Storage has received approvals for its plans to convert the existing movie theater building to accommodate self-storage and also build a series of smaller

self-storage buildings on the property.

Connor McCormack, an engineer with Colliers Engineering & Design, represented the project before the Town of Newburgh Planning Board.

"As part of the proposed development, we're looking to reuse the existing Showtime Cinema building, add additional storage units throughout the site," McCormack said. "We're also pulling up a lot of existing pavement to make the site greener. In total there's going to be 61,310 square feet of storage. The redeveloped parcel will be 63,400 square feet. There's also a small 774 square foot office space. There will be general landscaping and beautification of the site."

Vehicular traffic attracted to the site by the self-storage facility was expected to be dramatically below the level of traffic for movie theaters.

The Planning Board found that the project would not have adverse environmental impacts.

Marist opens new Dyson Center

BY PETER KATZ / pkatz@westfairinc.com

Marist College in Poughkeepsie held a ribbon-cutting event to mark the opening of the new Dyson Center on campus. The center includes gathering spaces along with student learning and collaboration spaces, as well as housing as the college's School of Management as well as the college's School of Social and Behavioral Sciences. The grand opening event marked the end of a two-year construction period for the \$60 million project.

The size of the original Dyson Center on campus was doubled from 54,000 square feet to 110,000 square feet. The original center had been opened in 1990. The new facility, designed by the internationally recognized firm Annum Architects, features: state-of-the-art classrooms; faculty offices; a 150-seat tiered lecture hall; labs for student-faculty research, especially in the areas of cognitive, developmental and social psychology; an atrium with a soaring, sunlit ceiling; a student-run café that's due to open Sept. 24; and ample seating.

Marist President Kevin Weinman

called this an important moment for the college, as the facility emphasizes the three main priorities of the Marist 100 strategic plan: academic vibrancy; student centrality; and expansive community.

"Marist's vision is to improve the world through education and this building, and more importantly the

teaching and learning that will occur in it, will help us do just that," Weinman said. "Students in our Schools of Management and Social Behavioral Sciences will learn in classrooms and labs that emphasize teamwork collaboration and experiential learning."

This project was supported by a lead gift from the Dyson Foundation. Robert Dyson, the foundation's chairman and a member of the Marist Board of Trustees, said, "It's a tool for this college to start amplifying the academic offerings we have here and everywhere else."

The new Dyson Center includes the Investment Center, which is a



Dyson Center at Marist College in Poughkeepsie.

Wall Street-style trading floor with Bloomberg terminals that is intended to provide special learning opportunities for finance students. Additionally, the new Marketing Lab provides hands-on learning with the latest technology and innovative research tools such as emotional response sensors for enhancing marketing strategies.

"This state-of-the-art building will provide all who work in it with the best

tools, flexible spaces, and the most up-to-date technology," said Will Lamb, dean of the School of Management.

Sheridan Speight, Marists' student body president and a member of the class due to graduate next year, noted that "the open spaces and natural light provide ideal spots for collaboration," and that the classrooms in the expanded Dyson Center "have beautiful campus views."



From left, stylist Lauren Ryan and manager Caroline Kelly at the new Gorjana The Westchester in White Plains.

Gorjana jewelry comes to The Westchester

BY GEORGETTE GOUVEIA / ggouveia@westfairinc.com

“We are thrilled to bring our SoCal styles to The Westchester and can’t wait to help even more New York shoppers find their perfect layers for the fall.”

— Gorjana Reidel

What makes a great retail store? It’s not just the product but the design of the store itself, which should display the product the way a setting showcases a jewel.

A case in point — Gorjana (gor Yah na), whose beige and blush palette offers the perfect backdrop for its understated fashion and fine jewelry.

The newest of its more than 80 stores nationwide, which include stores in Greenwich and Westport, is Gorjana The Westchester in White Plains, which opened Thursday, Sept. 12, to continue the New York retail footprint of seven locations.

“New York has been an incredible part of our story since the beginning,” Gorjana Reidel, co-founder and chief creative officer of the company, said in a statement. “We are thrilled to bring our SoCal styles to The Westchester and can’t wait to help even more New York shoppers find their perfect layers for the fall.”

The layers of which she speaks are Gorjana’s approach to its delicate 14- and 18-karat gold creations, studded with birthstones such as opals, sapphires and topazes as well as diamonds ethically sourced under

the Kimberley Process, which unites 85 countries to reduce the flow of “conflict diamonds.” (The fashion jewelry is 18-karat gold-plated.)

Bracelets and necklaces are meant to be layered; rings and earrings, stacked, all in a style that’s a favorite of fashionistas like Catherine, Princess of Wales. Besides travel cases for your treasures, which come in little blush pouches and gift boxes, the company also sells its own Gentle Jewelry Cleaner for fine jewelry. You can use a little mild soap and water as well, said store manager Caroline Kelly, adding that plated fashion jewelry should never have contact with water or any moisture. Gorjana’s fashion jewelry is protected with an anti-tarnish barrier. (For more on jewelry care, click here.)

The store also sells candles designed to transport you to Laguna Beach, California, where Reidel and husband Jason (company CEO) founded their business in 2004 on the floor of their apartment. They hit the road with samples, driving 50,000 miles, and worked the trade-show circuit. Three years later, they opened a studio in Laguna Canyon



Gorjana’s signature beige and blush palette evokes its Laguna Beach, California, origins. Photographs by Georgette Gouveia.

that would become their fulfillment center and headquarters.

The first retail store opened about a mile away in Laguna in 2016. The second store, a year later, took to New York City. Gorjana followed this in 2018 with its best-selling Parker necklace, which has inspired other chain-link designs, and, over the next three years, its first fine jewelry collection. Last year marked its 50th store and first TV commercial. The goal, Kelly said, is to open about 30 stores a year.

Philanthropy, a spokeswoman said, has been central to the brand’s

mission and approach to community-building. In the last few years, Gorjana has donated more than \$2 million to nonprofits, supporting a range of national causes, with a particular focus on women and children through its annual partnerships with The Breast Cancer Research Foundation, Baby2Baby, Toys for Tots, Dress for Success and more. Gorjana also partners with local charities and schools in each of its locations. Nonprofits in White Plains are encouraged to complete a donation request form for efforts that support its community.



THE 2024 ANNUAL GALA AND AWARDS CELEBRATION

FRIDAY, OCTOBER 25, 2024

Impact Award Recipient

WBDC is pleased to present an Impact Award to **Stacey Kennedy, President of Philip Morris International's Americas Region and CEO of U.S. Business.**

Stacey is being recognized for her leadership and bold ambition to deliver a smoke-free future as soon as possible.

Raised on a small town farm in rural Mississippi, Stacey has always valued hard work, resilience, and continuous learning. For more than 25 years, she has held leadership roles with PMI and was the youngest vice president ever appointed. Later, she became the first-ever female president of PMI's Asia Pacific operations before moving into her current role, where she is leading the effort to achieve a cigarette-free future.

STACEY KENNEDY



President, Americas Region & CEO of PMI's U.S. Business

It is an incredible honor to receive this year's Impact Award from the Women's Business Development Council. I deeply believe in WBDC's mission to support women entrepreneurs in Connecticut. As someone committed to expanding economic opportunities in our state, it's especially meaningful to be recognized by an organization dedicated to advancing that goal.

The Women's Business Development Council educates, motivates, and empowers women to achieve economic independence and self-sufficiency. Since 1997, WBDC has educated and trained nearly 20,000 clients—helping women to launch, sustain, and scale over 14,700 businesses, create and maintain more than 33,800 jobs in Connecticut, and access \$63.7 million in capital. Since 2020, WBDC has provided more than \$11 million in grants to help fuel growth in small businesses throughout Connecticut.



For tickets, sponsorships, and more information please visit: ctwbdc.org/gala or contact lcohen@ctwbdc.org.

Mill House Brewing Co. to open Highland restaurant



From left, Jamie Bishop and Daniel Crocco, co-owners of Mill House Brewing Co. in Poughkeepsie, at what is soon-to-be The Ridge by Mill House in Highland. Photographs courtesy Mill House Brewing Co.

After serving up rave reviews in the greater Poughkeepsie community, Mill House Brewing Co.'s Daniel Crocco, executive chef and co-owner, and Jamie Bishop, brewmaster and co-owner, have announced their latest venture – The Ridge by Mill House. The new restaurant, at 387 South St. in Highland, New York, on the former site of Gunk Haus Restaurant & Bakery – is slated to open this winter.

The Ridge will serve what a spokeswoman called “elevated yet playful” American cuisine, a rotating menu alongside Mill House’s array of crafted ales in a cabin-like atmosphere with indoor and outdoor seating boasting views of the Shawangunk Mountains.

“After perfecting our menu, service and overall guest experience for the last decade, opening a new restaurant felt like the natural next step,” Crocco said in a statement. “We’re proud of what we’ve created here in Dutchess County, and we’re eager to bring that same passion and experience, with a twist, of course, to a new community.”

Added Bishop: “The only thing better than Mill House-level food, craft beer and

cocktails is enjoying them with an incredible view of the Gunks. We’ve been brewing ideas, pun intended, and can’t wait to bring a one-of-a-kind dining experience to Ulster County.”

Launched in 2013, Mill House has made a name for itself in the region and beyond, being recognized by Hudson Valley Magazine, Tap NY, the New York State Craft Beer Competition, Yelp, international beer competitions and more.

The Ridge represents Crocco’s third venture in the restaurant industry and a new phase in his partnership with Bishop as the two continue to make their mark in the Hudson Valley.



ECONOMIC DEVELOPMENT

PARTNER INSIGHTS

Cortlandt...Where Life Works

How many developers, businesses and commercial Realtors located in southern Westchester and New York City are aware of a hidden gem nestled along the Hudson River, less than an hour train ride from midtown? Probably not many. So now is the time to visit and learn more about this gem: the town of Cortlandt.

Cortlandt is where life works at home, work and play and it is prime for investment. Commercial space is often available with twice the space at half the cost. A willing, educated and diverse workforce is nearby. Cortlandt possesses a lifestyle second to none. With an average household income of \$119,000 and an average age of 41.7 years, Cortlandt is a ripe market for all types of goods and services.

Cortlandt completed an award-winning

Sustainable Master Plan focused on economic development that emphasized future trends of employment. Strategic areas for economic growth were targeted: A Transit Oriented District centered around one of Cortlandt's two Metro-North stations; a Medical Oriented District around New York Presbyterian - Hudson Valley Hospital; Cortlandt Boulevard, a major corridor that carries 18,000 cars per day pass numerous retail, office and service businesses; and the Waterfront Sustainability District offering multiple opportunities to create a recreational/cultural presence. Each district has a strategic magnet, yet plenty of opportunity in surrounding undeveloped or under-developed properties - some owned by the town, which is seeking public/private partnerships.

Town Supervisor Richard Becker is fully

committed to making sure Cortlandt is where life works for your business. Since taking office in January 2022, he has instituted improvements to the permit process and made several zoning changes to promote economic activity. The town recently streamlined the Planning Board process by employing an outside consultant. Recent zoning code amendments provide a broader interpretation, allowing the conversion of an existing building to a different use with only a building permit. Supervisor Becker's open-door policy welcomes entrepreneurs, small business and commercial developers.

A prime consideration is the town's fiscal integrity and commitment to economic growth. Over the past 32 years, Cortlandt has tripled its reserve fund and maintained low property taxes. More than \$160 million

is committed to capital projects to enhance infrastructure.

Cortlandt encompasses 40 square miles, 15 miles of riverfront, over 40 recreational sites, a major shopping corridor, targeted enclaves of small businesses and friendly residential neighborhoods. It is a 35-minute drive to two commercial airports, has two Metro-North stations, an Amtrak station and major highways.

Cortlandt truly is where life works. What works for you? Let Cortlandt know and our team will turn your vision into reality. We want your business here.

For information contact George Oros, Cortlandt Economic Development Coordinator at (914) 522-6774; email goros@townofcortlandt.com or visit: wherelife-works.cortlandt.com/



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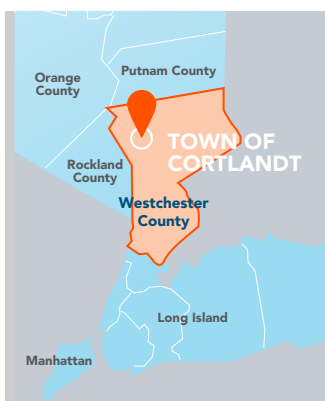
THE TOWN OF CORTLANDT IS WHERE LIFE WORKS
AT HOME, WORK AND PLAY...
AND IT IS PRIME FOR INVESTMENT!

Commercial space is often available with twice the space at half the cost, along with access to a highly educated and diverse workforce as well as a location near major transportation. Cortlandt is committed to aiding investors and entrepreneurs through a streamlined approval process.

Four Strategic Areas for Growth

In all, there are four strategic areas of potential economic growth, based on Cortlandt's award winning Sustainable Master Plan.

The Master plan focuses on trends for the future of employment, such as work from home options and co-work spaces in order to reduce commute times, reduce negative impacts on the environment and attract a new talented workforce.



WHAT WORKS FOR YOU?

For more information on how the Town of Cortlandt can help bring your business and investment here contact:

George Oros,
Town of Cortlandt, *Economic Development Coordinator* at
goros@townofcortlandt.com

“

If you are looking to locate, expand or relocate your business, Cortlandt is the smart choice. Cortlandt is where life works...for your employees, your customers and your business.”
- Supervisor Dr. Richard Becker



FAIRFIELD: A SOUND CHOICE FOR BUSINESS

With its highly skilled workforce and two outstanding private universities, Fairfield is the ideal choice for businesses seeking a deep talent pool. Just 50 miles from New York City, Fairfield affords easy access to I-95 and the Merritt Parkway, both regional and international airports and an impressive commuter rail system anchored by three Metro-North train stations. Aside from its talented workforce, coveted location and unparalleled access, Fairfield possesses a nationally ranked school system and an enviable quality of life. Consistently identified as one of the best places to live, Fairfield has a strong and diverse economy with more than 3,000 businesses.

Within a 25-mile radius of Fairfield's vibrant and walkable downtown, companies can draw upon a population of more than 500,000. Over 62 percent of Fairfield residents have college or advanced degrees, and Fairfield boasts more management, finance and IT professionals per capita than even New York City. And, with a combined enrollment of more than 13,000 students, Fairfield and Sacred Heart universities provide access to the rising talent that knowledge-based companies covet.

Attracting top talent demands amenity rich, vibrant environments that integrate work with modern life. Fairfield affords employers and employees alike with urban-style amenities in a suburban setting. Fairfield is one of the few places that the beach, train station and downtown are all within walking distance of one another. Fairfield's bustling downtown is home to a nascent arts scene, centered on the Fairfield Theater Company and newly restored Sacred Heart University Community Theater, as well as charming shops and boutique stores. With over 200 local eating spots, Fairfield is a popular destination for foodies. Coupled with more than five miles of shoreline and more than 1,000 acres of parks and dedicated open space, it's easy to see why people choose to stay.

The town has embarked on an ambitious economic development strategy focused on mixed-use and transit-oriented development. New regulations permit a broad range of commercial uses as well as higher density residential and lower onsite parking requirements in recognition of the availability of mass transit. This focus on transit-oriented development has already spurred new investment activity, with 650,000 square feet of mixed-use devel-

opment, including 350 residential units constructed within the past few years. Another 400+ units are in construction or approved to be built.

The town's Economic Development Department offers siting and other assistance, and works proactively with businesses to successfully navigate the permitting and regulatory approval process.

To learn more about commercial opportunities and how you can become a part of this dynamic and forward-thinking community, please visit our [website](#) or contact the Fairfield Department of Economic and Community Development at 203-256-3120 or mbarnhart@fairfieldct.org.



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Mark S. Barnhart
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Darien reviewing car wash proposal for former restaurant site

BY PETER KATZ / pkatz@westfairinc.com



Rendering of proposed Darien car wash.

Cloud10 Smart Wash, a car wash operator that is headquartered in Willimantic, Connecticut, and has approximately 10 locations in operation in four states with more in development, is seeking to build a facility in Darien. The entity 1852 Darien I LLC, which is related to Cloud10, has gone before Darien's Planning and Zoning Commission to seek approval to demolish the former Bertucci's Restaurant at 54 Boston Post Road and build one of its advance car washing facilities.

Darien resident Brendan Johnson, who currently is the company's CEO, was one of Cloud10's founding partners.

The site in question covers 2.14-acres on the south side of Boston Post Road. According to documents filed with Darien, 19,880 square feet of existing impervious surface would be dug up and new landscaping including 28 new trees would be planted. A modern storm water treatment system would be installed.

According to the Stamford-based law firm Carmody Torrance Sandak & Hennessey LLP that is representing Cloud10, Bertucci's Restaurant closed in September 2022 and the property has been vacant since then.

"Cloud10 ensures its buildings are a point of pride within the communities they serve," the law firm told Darien. "Typically, car washes are maintained in 20th century, industrial style buildings with minimal attention paid to site landscaping or environmental sustainability. Cloud10 believes its customers and communities deserve better. With this in mind, Cloud10 retained Beinfield Architecture to design a building that will enhance this Gateway to the Town of Darien."

Darien's Architectural Review Board has already approved the design of the pro-

posed car wash.

Cloud10 took the position that the proposal would improve traffic conditions for motorists by consolidating the existing curb cuts on the property and has offered to make whatever realignments the Connecticut Department of Transportation deems necessary. Its site plan has three queuing lanes accommodating up to 40 vehicles entirely within the property. The applicant points out that Cloud 10 uses an automated point of sale system that will "check in" customers as they pull up to the building. The system will recognize returning customers and reduce wait times and queuing within the property. It also says that the new car wash building would be set back from the street twice the setback distance of the restaurant building.

According to a description of what happens after a customer is checked in, an automated belt will carry a vehicle through the washing process. Cars will be washed with what Cloud10 describes as environmentally sound and optimized practices to limit waste and runoff, while limiting wait times. Once the washing process is complete, patrons will be able to either leave the property, or park in one of the 34 parking spaces equipped with self-serve vacuums and other detailing amenities. Five additional parking spaces will be reserved for employee parking.

Cloud10 points out that it uses state-of-the-art environmental engineering practices, such as ultra-efficient water-saving recycling systems. It says it achieves the lowest per-vehicle use of fresh water throughout the entire car wash industry and the highest gallons per car of reclaimed water. Cloud10 also notes that it utilizes biodegradable, environmentally friendly products distributed by Simoniz USA, Inc., which it points out is a Connecticut-based, family-owned business.

The proposed Cloud10 facility in Darien would be open from 7 a.m. to 9 p.m., 7 days a week.



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COURT CASES

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Local business cases, Sept. 11 - 17

MBMBA LLC, Spring Valley, Moshe Brander, managing member,

24-22778-SHL: Chapter 11, assets \$0 - \$50,000, liabilities \$1 million - \$10 million. Attorney: H. Bruce Bronson Jr.

Stone Haretige Capital LLC: Bloomingburg, Willie Degraw, manager, 24-35915-KYP: Chapter 7, assets and liabilities \$1 million - \$10 million. Attorney: pro se.

B&P Custom Granite Inc.: Nanuet, Brian T. Krok, owner,

24-22782-SHL: Chapter 7, assets \$18,066, liabilities \$701,716. Attorney: Scott B. Ugell.

U.S. District Court, White Plains

Local business cases, Sept. 11 - 17

Stephanie Lopez Dector, Hudson County, New Jersey vs. Montefiore/Nyack Hospital, et al, 24-cv-68765-KMK: Medical malpractice, removal from Westchester Supreme Court. Attorney: Christina Ctorides.

Items appearing in the Westfair Business Journal's On The Record section are compiled from various sources, including public records made available to the media by federal, state and municipal agencies and the court system. While every effort is made to ensure the accuracy of this information, no liability is assumed for errors or omissions. In the case of legal action, the records cited are open to public scrutiny and should be inspected before any action is taken.

Questions and comments regarding this section should be directed to:

Sebastian Flores
Westfair Communications Inc.
4 Smith Ave., Suite 2
Mount Kisco, NY 10549
Phone: 914-694-3600

Raquel Zaiat vs. Good Samaritan Hospital, Suffern, et al,

24-cv-6872-NSR: Medical malpractice, removal from Rockland Supreme Court. Attorney: Caitlin Robin.

Anayenci Villa Reyes, Westchester County vs. Integrated Maintenance Solutions Inc., Brewster et al,

24-cv-6886-CS: Employment discrimination. Attorney: David D. Barnhorn.

Robert Barbera, Manhattan vs. House of 29, Lifestyle Boutique by Sarah, Chappaqua, 24-cv-6948-KMK: Copyright. Attorney: Craig B. Sanders.

Melvin Morales, Rockland County vs. Mendes Painting and Decorating Inc., Pomona, et al, 24-cv-7040-NSR: Fair Labor Standards Act. Attorney: Clifford R. Tucker.

DEEDS

Above \$1 million

4 Brothers Al Aziz LLC, Yonkers. Seller: Daniel H. Ginnel, Bedford Hills. Property: 49 Marble Ave., Mount Pleasant. Amount: \$2 million. Filed Aug. 23.

Cornblatt, Gail, Fort Lauderdale, Florida. Seller: Toll Northeast V Corp., Fort Washington, Pennsylvania. Property: 15 Lila Lane, New Castle. Amount: \$1.6 million. Filed Aug. 28.

Ewald, Claire M., Brooklyn. Seller: 34 Kenneth LLC, Brooklyn. Property: 7 Senate Place, Mamaroneck. Amount: \$1.6 million. Filed Aug. 22.

Fleetwood Parking LLC, Bronx. Seller: Kellison Holdings LLC, Mount Vernon. Property: 669 MacQuesten Parkway, Mount Vernon. Amount: \$2.1 million. Filed Aug. 27.

Flores, Vanessa, Armonk. Seller: Wells Fargo Bank NA, Salt Lake City, Utah. Property: 4 Raven Court, North Castle. Amount: \$1.4 million. Filed Aug. 22.

Kaufmann, William J., Bronx. Seller: LI Parcel E LLC, Fort Washington, Pennsylvania. Property: 201 Horseman Blvd., Mount Pleasant. Amount: \$1.1 million. Filed Aug. 27.

Larson, Erik A., Des Moines, Washington, D.C., Seller: Toll Northeast V Corp., Fort Washington, Pennsylvania. Property: 34 Wallace Way, New Castle. Amount: \$1.6 million. Filed Aug. 23.

N&M Rentals LLC, Bronx. Seller: Esposito Anthony, New Rochelle. Property: 1 Ninth St., New Rochelle. Amount: \$1.3 million. Filed Aug. 23.

Prime Storage Tarrytown LLC, Saratoga Springs. Seller: Farrell Storage 555 WPR LLC, Poughkeepsie. Property: 555 White Plains Road, Greenburgh. Amount: \$10.3 million. Filed Aug. 22.

RLT D406 LLC, Montclair, New Jersey. Seller: Carole Burack, Rye. Property: 120 Old Post Road, Rye City. Amount: \$3.9 million. Filed Aug. 28.

Rye Forest LLC, New York. Seller: Alpesh Patel, Rye. Property: 4 Forest Ave., Rye City. Amount: \$9.9 million. Filed Aug. 22.

Toll Northeast V Corp., Fort Washington, Pennsylvania. Seller: Avatar Yonkers Office LLC, Seattle, Washington. Property: 612 Grassy Sprain Road, Yonkers. Amount: \$4.3 million. Filed Aug. 26.

Toll Northeast V Corp., Fort Washington, Pennsylvania. Seller: KI Toll Fort AIV LLC, New York. Property: 27 Lila Lane, New Castle. Amount: \$2.2 million. Filed Aug. 22.

Weiner, Michael A., Salisbury, Connecticut. Seller: Toll Northeast V Corp., Fort Washington, Pennsylvania. Property: 22 Wallace Way, New Castle. Amount: \$1.5 million. Filed Aug. 22.

Below \$1 million

1-7 Continental View Realty Corp., White Plains. Seller: Gloria A. Krieger, Mamaroneck. Property: 1035 E. Boston Post Road, Rye Town. Amount: \$447,000. Filed Aug. 27.

189 Tarrytown Corp., White Plains. Seller: Old City Airport LLC, Ossining. Property: 189 Tarrytown Road, Greenburgh. Amount: \$749,000. Filed Aug. 27.

21st Mortgage Corp., Knoxville, Tennessee. Seller: Andrew Buder, New Rochelle. Property: 96 Fowler Ave., Yonkers. Amount: \$749,000. Filed Aug. 23.

232 Oxford LLC, Corona. Seller: US Bank Trust Co., West Palm Beach, Florida. Property: 232 Oxford Road, New Rochelle. Amount: \$909,000. Filed Aug. 22.

557 Rosemary LLC, Bronx. Seller: Jerrice Duckette Epps, White Plains. Property: 10 Roanoke St., Yonkers. Amount: \$360,000. Filed Aug. 27.

BCG LLC, New Rochelle. Seller: Christopher Henderson, New Rochelle. Property: 34 State St., New Rochelle. Amount: \$370,000. Filed Aug. 26.

BCS Realty Solutions Corp., White Plains. Seller: Carlos Ramos, Port Chester. Property: 44 White Plains, Ave., Greenburgh. Amount: \$859,000. Filed Aug. 22.

Carlucci, Jody, White Plains. Seller: Mad Real Properties LLC, Yonkers. Property: 16 North St., Bedford. Amount: \$860,000. Filed Aug. 26.

Downing, Brandon, Eastchester. Seller: Briar Zappico Commons LLC, Hawthorne. Property: 5 Robert Rinaldi Lane, Ossining. Amount: \$579,000. Filed Aug. 22.

Evergreen Remodeling Inc., Yorktown Heights. Seller: Susan L. Church, Hawthorne. Property: 410 Sherman Ave., Mount Pleasant. Amount: \$340,000. Filed Aug. 23.

Forgellos Renovations LLC, Seller: Fred Velotti, North Salem. Property: 5 Hilltop Drive, North Salem. Amount: \$365,000. Filed Aug. 22.

Gitsit Real Property LLC, Orange, California. Seller: Frank Lombardi, Mahopac. Property: 9 Greene Road, Somers. Amount: \$665,000. Filed Aug. 26.

Good InTentions LLC, Garrison. Seller: 1st Royal North Garage LLC, Yonkers. Property: 1014 Lower South St., Peekskill. Amount: \$800,000. Filed Aug. 27.

Hamilton Road Builders LLC, Scarsdale. Seller: William R. Miller, Tuckahoe. Property: 16 Hamilton Road, Scarsdale. Amount: \$999,000. Filed Aug. 27.

HB1 Alternative Holdings LLC, Lansing, Michigan. Seller: David Rosof, White Plains. Property: 332 Sixth Ave., Mount Vernon. Amount: \$379,000. Filed Aug. 22.

HSBC Bank USA NA, Highlands Ranch, Colorado. Seller: Mark Siesel, White Plains. Property: 11 S. High St., Eastchester. Amount: \$694,000. Filed Aug. 22.

JRF Real Estate Development Inc., Chappaqua. Seller: Cat Hill Association LLC, Chappaqua. Property: 1367 Hanover St., Yorktown. Amount: \$282,000. Filed Aug. 27.

Lakeview Loan Servicing LLC, Coral Gables, Florida. Seller: Tyrone S. Brown, Pelham. Property: 353 Warwick Ave., Mount Vernon. Amount: \$722,000. Filed Aug. 23.

Lambert, Ishanthie S., New Rochelle. Seller: 72 Ashland Street Corp., New Rochelle. Property: 72 Ashland St., New Rochelle. Amount: \$910,000. Filed Aug. 22.

LY Garden LLC, Monsey. Seller: Warren Hettie, Mount Vernon. Property: 250 Ninth Ave., Mount Vernon. Amount: \$420,000. Filed Aug. 26.

Midfirst Bank, Oklahoma City, Oklahoma. Seller: Robert Mulligan, Mamaroneck. Property: 791 Gramatan Ave., Mount Vernon. Amount: \$799,000. Filed Aug. 22.

Tower Road 13, 14 and 15 LLC, Scarsdale. Seller: Lake Mohegan Mansion LLC, Mohegan Lake. Property: 3675 Fieldstone Manor Drive, Yorktown. Amount: \$250,000. Filed Aug. 22.

Tower Road 13, 14 and 15 LLC, Scarsdale. Seller: Lake Mohegan Mansion LLC, Mohegan Lake. Property: 1726 Tower Court, Yorktown. Amount: \$250,000. Filed Aug. 22.

Tun, Ronald R., Armonk. Seller: Bella Group I LLC, Rye. Property: 135 Walnut St., Rye City. Amount: \$365,000. Filed Aug. 23.

Wilson, Jerry, White Plains. Seller: JSV109 LLC, Bronxville. Property: 109 Gordon Ave., Mount Pleasant. Amount: \$840,000. Filed Aug. 22.

FEDERAL TAX LIENS

\$10,000 or greater,

Westchester County, Sept. 11 - 17

443 Avenue Cafe LLC: Mamaroneck, 2017 - 2019, 2023, unemployment, quarterly, and nonpayroll withholding taxes, \$13,494.

Boucher, Stanley A. and Jacqueling Boucher: White Plains, 2018 - 2022 personal income, \$81,456.

Correia, Waldir: White Plains, 2021 - 2022 failure to collect employment taxes, \$119,618.

Ludwig, Sergei: Mount Vernon, 2021 - 2023 personal income, \$110,768.

WORKERS' COMPENSATION BOARD

Failure to carry insurance or for work-related injuries and illnesses.

Ab Accounting Services Inc., Scarsdale. Amount: \$23,500.

ABJ Carpentry Corp., New Rochelle. Amount: \$1,000.

Arbic Appliance LLC, New Rochelle. Amount: \$24,000.

Art In Res Inc., Briarcliff. Amount: \$21,500.

Beautiful Plaza Spa & Nails Corp., South Salem. Amount: \$1,500.

Berrutti, Diego, White Plains. Amount: \$21,000.

CHP Safe Transportation Corp., White Plains. Amount: \$56,000.

CHP Safe Transportation Corp., Yonkers. Amount: \$22,000.

CSC 3 LLC, Bedford Hills. Amount: \$1,000.

Delta One Ossining Corp., Ossining. Amount: \$24,000.

Ernies Wine Bar & Eats LLC, Bronxville. Amount: \$4,500.

Genius Foods Limited, New Rochelle. Amount: \$10,500.

Heavenly Event Rental LLC, Mount Vernon. Amount: \$30,500.

Hermanos Martinez Home Improvement LLC, Yonkers. Amount: \$24,000.

J&L One Masonry LLC, New Rochelle. Amount: \$8,000.

JP Retail Amenia Corp., Armonk. Amount: \$500.

JS Savesmart Inc., New York. Amount: \$21,000.

Julies Dripping Lace LLC, Mount Vernon. Amount: \$23,500.

Knights Auto Repair Service Inc., Briarcliff. Amount: \$9,000.

Manhattan Wood Flooring & Construction Design Inc., Yonkers. Amount: \$24,000.

Mario Deli & Grocery Corp., Yonkers. Amount: \$21,000.

My Wellness Solutions Corp., New Rochelle. Amount: \$12,000.

New Alpha Dry Cleaners Inc., Yonkers. Amount: \$17,000.

Nouman, Muhammad, Yonkers. Amount: \$24,000.

Parma Tile Inc., Yonkers. Amount: \$1,500.

Pastel 3 Leches Inc., Yonkers. Amount: \$3,000.

Playa Bowls 1 New York Plaza LLC, Yonkers. Amount: \$6,750.

Port Chester, Papa Johns Inc. d.b.a. **Papa Johns No.4464**, Yonkers. Amount: \$24,000.

Pure Food and Drink Corporation, Tuckahoe. Amount: \$25,500.

Raw Cloud House Corp., Pleasantville. Amount: \$5,500.

Sweet Spice Restaurant Inc., New Rochelle. Amount: \$7,000.

TI Hi-Tech Nail Salon Inc., New Rochelle. Amount: \$5,000.

Trade Solutions Inc., Yonkers. Amount: \$21,000.

Willow Bend Counseling LLC, Peekskill. Amount: \$21,000.

WND Construction LLC, Rye. Amount: \$21,000.

JUDGMENTS

Abraham, Shaina Y., Yonkers. \$6,376 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 6.

Andrews, Brittany, New Rochelle. \$8,308 in favor of Capital One NA, Glen Allen, Virginia. Filed Aug. 6.

Angelico, Cathy L., Verplanck. \$2,750 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Arce, Fernando, Yonkers. \$7,210 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

AV Group LLC, New York. \$12,860 in favor of Danziger & Markoff LLP, White Plains. Filed Aug. 5.

Awuah, Issaac B., Yonkers. \$3,882 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Baptiste, Jessica N., Pleasantville. \$1,587 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 9.

Bastalla, Mercedes, Yonkers. \$3,945 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 9.

Bello Sr., Sandra F., Yonkers. \$20,131 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 8.

Blaymockey, Pauline A., Mohegan Lake. \$3,413 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 6.

Burden, Aysia, South Salem. \$3,346 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 5.

Carmichael, Shanell N., Yonkers. \$2,677 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Celaj, Elisa, Cortlandt Manor. \$12,828 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

Cliff, David M., Dobbs Ferry. \$3,292 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 8.

Corvino, Anthony, Thornwood. \$3,491 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 8.

Darcy, Eric R., Pleasantville. \$2,138 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Denny, Kimbria M., Tuckahoe. \$4,600 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

Diaz, Guillermo A., Hartsdale. \$2,870 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

Done, Miriam, Yonkers. \$6,246 in favor of Credit Acceptance Corp., Southfield, Michigan. Filed Aug. 5.

Downer, Mauricio A., Croton-on-Hudson. \$1,702 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 6.

Forte, Louis, Katonah. \$4,345 in favor of Crown Asset Management LLC, Duluth, Georgia. Filed Aug. 7.

Forte, Louis, Katonah. \$5,399 in favor of Crown Asset Management LLC, Duluth, Georgia. Filed Aug. 7.

Fowkes, John M., New Rochelle. \$5,026 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 6.

Gentilella, Jessica C., Cortlandt Manor. \$2,536 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 8.

Gerena, Juanita, Yonkers. \$13,237 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Gerken, Richard J., New Rochelle. \$5,100 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 6.

Gorman, Michael, Yonkers. \$6,749 in favor of Capital One NA, Glen Allen, Virginia. Filed Aug. 7.

Gray, Jennifer, White Plains. \$2,921 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 6.

Haberman, Bruce, Ossining. \$3,930 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Halpin, Andrew J., Briarcliff Manor. \$22,340 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 7.

Harrison, Keneisha K., Mount Vernon. \$2,002 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 8.

JJ Matthews Inc., Mount Vernon. \$85,023 in favor of Concrete Cutting Company Inc., Port Chester. Filed Aug. 7.

Kelly, Matthew A., Thornwood. \$7,098 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 7.

Klein, Lauren, New Rochelle. \$8,100 in favor of John DeRaffele, New Rochelle. Filed Aug. 5.

Koppes, Simon T., Chappaqua. \$3,063 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

McAllister, Matthew, Ossining. \$3,208 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

Moncon Inc., Bronx. \$358,683 in favor of Cartesian Survey Services LLC, Yonkers. Filed Aug. 9.

Oliveira, Pedro, New Rochelle. \$3,579 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 9.

Orellana, Monica G., Peekskill. \$6,155 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 9.

Pelle, Jasmine, White Plains. \$1,972 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 7.

Polintan, Annemarie, Yonkers. \$7,889 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 9.

Rivas, Nancy, Yonkers. \$2,984 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 6.

Rothchild, Stuart, Yorktown Heights. \$3,927 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 9.

Soderquist, Lynn, Hawthorne. \$9,724 in favor of Credit Acceptance Corp., Southfield, Michigan. Filed Aug. 6.

Southerland, Candice, Ossining. \$3,260 in favor of Crown Asset Management LLC, Duluth, Georgia. Filed Aug. 9.

Stewart, Chantelle, Yonkers. \$2,807 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 7.

Tamay, Pedro E., Ossining. \$3,121 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 7.

Taylor, Ethon J., Port Chester. \$1,937 in favor of Crown Asset Management LLC, Duluth, Georgia. Filed Aug. 7.

Todd, Donna L., New Rochelle. \$4,139 in favor of Citibank NA, Sioux Falls, South Dakota. Filed Aug. 6.

Weissbrot, Hanna,

Croton-on-Hudson. \$2,787 in favor of Cavalry SPV I LLC, Greenwich, Connecticut. Filed Aug. 7.

LIS PENDENS

The following filings indicate a legal action has been initiated, the outcome of which may affect the title to the property listed.

A-Plus Landscaping & Design Inc., as owner. Filed by US Bank National Trust. Action: Foreclosure of a mortgage in the principal amount of \$276,000 affecting property located at 21 Madison Place, White Plains. Filed Aug. 15.

AAA Property Tax Appeal LLC, as owner. Filed by Nationstar Mortgage LLC. Action: Foreclosure of a mortgage in the principal amount of \$361,000 affecting property located at 600 Kimball Ave., Yonkers. Filed Aug. 12.

Americas Wholesale Lender, as owner. Filed by US Bank National Trust. Action: Foreclosure of a mortgage in the principal amount of \$280,000 affecting property located at 81 Hobart Ave., Rye. Filed Aug. 15.

Aziz Bibi Z-Beneficiaries, as owner. Filed by US Bank Trust NA. Action: Foreclosure of a mortgage in the principal amount of \$150,000 affecting property located at 51 Bainton St., Yonkers. Filed Aug. 12.

Bibb, Priya, as owner. Filed by Midfirst Bank. Action: Foreclosure of a mortgage in the principal amount of \$378,000 affecting property located at 50 Hartsdale Road, Greenburgh. Filed Aug. 19.

Brady, Christine, as owner. Filed by Wells Fargo Bank NA. Action: Foreclosure of a mortgage in the principal amount of \$742,520 affecting property located at 15 Wainwright St., Rye. Filed Aug. 20.

Cambareri, Rocco, as owner. Filed by Wells Fargo Bank N A. Action: Foreclosure of a mortgage in the principal amount of \$185,000 affecting property located at 301 Lexington Ave., Mount Kisco. Filed Aug. 15.

Davis, Leslie, as owner. Filed by US Bank National Trust. Action: Foreclosure of a mortgage in the principal amount of \$276,000 affecting property located at 21 Madison Place, White Plains. Filed Aug. 15.

Dunbar, Ahmalwee, heir, as owner. Filed by Bank of America NA. Action: Foreclosure of a mortgage in the principal amount of \$125,000 affecting property located at 512 Warburton Ave., Yonkers. Filed Aug. 12.

Fraser, Charmaine, as owner. Filed by Wells Fargo Bank NA. Action: Foreclosure of a mortgage in the principal amount of \$270,000 affecting property located at 11 Manitou Trail, White Plains. Filed Aug. 13.

Guerrero, Ursula, as owner. Filed by Pennymac Loan Services LLC. Action: Foreclosure of a mortgage in the principal amount of \$317,000 affecting property located at 148 Pembroke Drive, Yonkers. Filed Aug. 21.

Hadley, Howard, as owner. Filed by Newrez LLC. Action: Foreclosure of a mortgage in the principal amount of \$150,000 affecting property located at 777 Tuckahoe Road, Unit 6, Yonkers. Filed Aug. 12.

Legal Records

Hunter, Stefane, as owner. Filed by Deutsche Bank National Trust Co. Action: Foreclosure of a mortgage in the principal amount of \$320,000 affecting property located at 114 S. 12th Ave., Mount Vernon. Filed Aug. 16.

Swenson, Kathleen B., as owner. Filed by Citimortgage Inc. Action: Foreclosure of a mortgage in the principal amount of \$557,000 affecting property located at 1 Overlook Drive, Chappaqua. Filed Aug. 16.

Veliyathu, Francis, as owner. Filed by Citizens Bank N A. Action: Foreclosure of a mortgage in the principal amount of \$64,000 affecting property located at 26 Mohegan Road, Ossining. Filed Aug. 15.

MECHANIC'S LIENS

2098-2100 Boston Post Road LLC, Mamaroneck. \$300,000 in favor of Baba Construction Corp., Irvington. Filed Sept. 4.

25 Wolves LLC, Yonkers. \$911 in favor of M&A Consulting Strategies LLC, Long Island. Filed Sept. 4.

Brightview Harrison LLC, Harrison. \$58,550 in favor of Imperial Floors LLC, Rockaway. Filed Aug. 29.

Regency SNF Realty LLC, Yonkers. \$7,087 in favor of Door Automation Corp., Westbury. Filed Aug. 22.

Wartburg Assisted Living Facility, Mt Vernon. \$69,528 in favor of DDS Mechanical Plumbing & Heating, Whitestone. Filed Sept. 4.

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4 Smith Ave., Suite 2
Mount Kisco, NY 10549
Phone: 914-694-3600

White Plains Shopping Center Association, Greenburgh. \$24,678 in favor of Convergent Technologies LLC, Bethpage. Filed Aug. 28.

NEW BUSINESSES

This newspaper is not responsible for typographical errors contained in the original filings.

Sole Proprietorships

Genius General Contracting, 11 W. Prospect Ave., Mount Vernon 10550. c/o. Filed Aug. 28.

Glow Fusion Esthetic, 1 Hunter Ave., Armonk 10504. c/o Katherine Uriarte. Filed Aug. 8.

Goliath Mobile Detailing, 245 Coachlight Square, Montrose 10548. c/o Michael Joseph Osborn-Glennon. Filed Aug. 13.

Industrial Sales Appliances, 7 Hathaway Lane, White Plains 10605. c/o. Filed Aug. 14.

It's Almost Three, 14 S. Broadway, Irvington 10533. c/o Daiane Luz Clarke. Filed Aug. 26.

Jad Art & Design Consulting, 11 River St. No. 312, Sleepy Hollow 10591. c/o. Filed Aug. 26.

JBL Cleaning Services, 256 Battle Ave., Apt. 1, White Plains 10606. c/o Miriam Patricia Ludizaca Chuqui Filed Aug. 12.

Jenna Wallace, 342 Westchester Ave., Port Chester 10573. c/o Jenna Wallace. Filed Aug. 27.

Jo Valerie Nuvole, 26 Springvale Road, Croton-on Hudson 10520. c/o Valerie Nuvole. Filed Aug. 14.

JR Generational Painters, 59 Broadway, Ossining 10562. c/o Joshua Nieves. Filed Aug. 21.

LAN Remodeling, 15 Depeyster St., Sleepy Hollow 10591. c/o. Filed Aug. 28.

L2m, 6 Hayrake Lane, Chappaqua 10514. c/o Jane Rojek. Filed Aug. 26.

Law Office of Lynn S. Biederman, 118 N. Bedford Road, Mount Kisco 10549. c/o Lynn Edelman. Filed Aug. 19.

Mariachi Sol Azteca De Enrique Cortes, 618 Main St., Apt. 9, New Rochelle 10801. c/o Enrique Cortes de la Cruz. Filed Aug. 21.

Mary Leon La Leona, 57 Soundview Unit 6, Port Chester 10573. c/o Maria Teresa Rojas Leon. Filed Aug. 12.

HUDSON VALLEY

BUILDING LOANS

Above \$1 million

GTY Auto Service LLC, as owner. Lender: Splash Newburgh Real Estate LLC. Property: in Newburgh. Amount: \$3.7 million. Filed Aug. 16.

Maxianova, Katarina, as owner. Lender: Ulster Savings Bank. Property: in Clinton. Amount: \$1 million. Filed Aug. 12.

Northeast Community Bank, as owner. Lender: Tower Ridge Associates LLC. Property: 300 Tower Ridge Circle, Middletown. Amount: \$2.9 million. Filed Aug. 22.

Walden Savings Bank, as owner. Lender: KP Home Builders Inc. Property: 641 County Highway 1, Warwick. Amount: \$1.3 million. Filed Aug. 15.

Below \$1 million

Broadview Capital LLC, as owner. Lender: Skytop Highland Realty LLC. Property: 12 Edgewood Drive, Harriman. Amount: \$400,000. Filed Aug. 19.

EH Capital LLC, as owner. Lender: Mountain View Home Builders Inc. Property: in Mount Hope. Amount: \$93,244. Filed Aug. 15.

Hoyes Nickeisa, as owner. Lender: Sun West Mortgage Company Inc. Property: in Wappinger. Amount: \$498,066. Filed Aug. 12.

Kiavi Funding Inc., as owner. Lender: MCIA Groupe LLC. Property: in Cornwall-on-Hudson. Amount: \$307,400. Filed Aug. 14.

Orange Bank & Trust Co., as owner. Lender: Baltic Avenue Properties LLC. Property: in Port Jervis. Amount: \$206,250. Filed Aug. 20.

Walden Savings Bank, as owner. Lender: Albert Sara. Property: in Montgomery. Amount: \$385,300. Filed Aug. 20.

DEEDS

Above \$1 million

1 South Broadway LLC, Upper Nyack. Seller: New Age Enterprises LLC, Nyack. Property: 13 S. Broadway, Nyack. Amount: \$1.6 million. Filed Aug. 9.

25 33 Main Street Holdings LLC, Monsey. Seller: 25 33 Main Street Corp., Stony Point. Property: 25 33 Main St., West Haverstraw. Amount: \$2.2 million. Filed Aug. 20.

71 E. Eckerson LLC, Irvington, New Jersey. Seller: 71 E LLC, Spring Valley. Property: 71 E. Eckerson Road, Spring Valley. Amount: \$1.8 million. Filed Aug. 19.

Anthos 61 Smith LLC, Nanuet. Seller: Early Bird Realty LLC, Boca Raton, Florida. Property: 61 Smith St., Nanuet. Amount: \$2.3 million. Filed Aug. 9.

Heller, Mordechai and Bracha L. Heller, Flushing. Seller: 3 Conklin LLC, New Hempstead. Property: 3 Conklin Road, New City. Amount: \$1.7 million. Filed Aug. 19.

Herzog, Yisroel, et al, Spring Valley. Seller: 65 South Madison Realty LLC, Monsey. Property: 65 S. Madison Ave., Spring Valley. Amount: \$1.3 million. Filed Aug. 13.

Lichtenstein, Daniel and Elky Melohn, Monsey. Seller: Bh36 LLC, Monsey. Property: 4 Hastings Road, Monsey. Amount: \$1.4 million. Filed Aug. 20.

Purcell, John and Tara Purcell, New City. Seller: Gina Tina LLC, Pearl River. Property: 36 S. Middletown Road, Pearl River. Amount: \$1 million. Filed Aug. 12.

Toras Dovid Community Kollel Inc., Monsey. Seller: Lazarus, Renah, Monsey. Property: 16 Kuperman Lane, Monsey. Amount: \$1.9 million. Filed Aug. 22.

Wesley Rock Property LLC, Congers. Seller: Asher Shafran, Cedarhurst. Property: 79 Spook Rock Road, Wesley Hills. Amount: \$1.2 million. Filed Aug. 21.

Below \$1 million

19 Henry LLC, Pomona. Seller: Karen Worth Living Trust and Karen Capparelli Trust, Hawley, Pennsylvania. Property: 19 Henry St., Orangeburg. Amount: \$425,000. Filed Aug. 13.

33 Brockton LLC, Spring Valley. Seller: Abraham S. and Sarah Neuberger, Spring Valley. Property: 33 Brockton Road, New Hempstead. Amount: \$999,000. Filed Aug. 21.

9 Boulderberg Road New York LLC, Brooklyn. Seller: 9 Boulderberg Road LLC, Tomkins Cove. Property: 9 Boulderberg Road, Tomkins Cove. Amount: \$365,000. Filed Aug. 22.

96 Maple NC LLC, Spring Valley. Seller: Yuda Revocable Trust, New City. Property: 96 Maple Ave., New City. Amount: \$530,000. Filed Aug. 20.

American International Relocation Solutions LLC, Pittsburgh, Pennsylvania. Seller: Campbell, Katherine R. and Allan J. Walsh, Valley Cottage. Property: 241 Valley Road, Valley Cottage. Amount: \$747,500. Filed Aug. 20.

Arm, Maier and Sara Jacobovitch, Suffern. Seller: 15 Terrace Road LLC, Yonkers. Property: 37 Rockwood Lane, Wesley Hills. Amount: \$954,750. Filed Aug. 15.

Backelman, Alan J. and Wendy Backelman, New Hempstead. Seller: 21 N. Fremont Avenue LLC, Nanuet. Property: 21 N. Fremont Ave., Nanuet. Amount: \$745,000. Filed Aug. 20.

Breuer, Meir and Trana Breuer, Spring Valley. Seller: APTA NS LLC, Monsey. Property: 14 Apta Blvd., New Square. Amount: \$450,000. Filed Aug. 16.

Chalasan, Subhash and Tejasree Yenigalla, Yonkers. Seller: American International Relocation Solutions LLC, Pittsburgh, Pennsylvania. Property: 241 Valley Road, Valley Cottage. Amount: \$747,500. Filed Aug. 20.

D&D Partners Group Inc., Taltman. Seller: Estate of Ann P. and Matthew T. Schott, Port Jervis. Property: 16 Peck St., West Haverstraw. Amount: \$295,000. Filed Aug. 21.

DLJ Mortgage Capital Inc., West Palm Beach, Florida. Seller: Francis J. Malara, referee, et al, White Plains. Property: 14 Poplar Road, Garnerville. Amount: \$768,674. Filed Aug. 21.

Espresso, Natalie, Valley Cottage. Seller: 6 Ridge Road C5 LLC, Nyack. Property: 6 Ridge Road, Congers. Amount: \$312,000. Filed Aug. 20.

ETS 18 Holdings LLC, Brooklyn. Seller: Ann M. Malin, West Haverstraw. Property: 18 Roosevelt Drive, West Haverstraw. Amount: \$395,000. Filed Aug. 21.

Federal Home Loan Mortgage Corp., McLean, Virginia. Seller: Jay Golland, referee, and Henya Ehrlich, New City. Property: 20 Biret Drive, Monsey. Amount: \$856,006. Filed Aug. 9.

Gross, Joel, Spring Valley. Seller: Viola Partners LLC, Spring Valley. Property: 27 Fern Drive, Monsey. Amount: \$925,000. Filed Aug. 14.

Grossman, Aron, Monsey. Seller: Viola Ventures LLC, Chestnut Ridge. Property: 4106 Corner St., Spring Valley. Amount: \$469,000. Filed Aug. 16.

Grossman, Aron, Monsey. Seller: Viola Ventures LLC, Chestnut Ridge. Property: 4202 Corner St., Spring Valley. Amount: \$519,000. Filed Aug. 14.

Kaff, Moshe and Frimie Kaff, Monsey. Seller: Blueberry Equities LLC, Monroe. Property: 59 Hybrid Road, Monsey. Amount: \$924,000. Filed Aug. 19.

Ludizaca, Cornelio S., New City. Seller: New Valley Holding LLC, New City. Property: 124 New Valley Road, New City. Amount: \$480,000. Filed Aug. 20.

Molinaro, Telly, Suffern. Seller: Keybank NA, Cleveland, Ohio. Property: 23 Aspen Road, Sloatsburg. Amount: \$419,900. Filed Aug. 20.

Noonan Family LLC, Blauvelt. Seller: Robert J. Ballesteros, et al, Orangeburg. Property: 9 Blue Hill Commons, Orangeburg. Amount: \$305,000. Filed Aug. 19.

North Main Street Management LLC, Pearl River. Seller: John Ferris Trust, et al, Pearl River. Property: 40 N. Main St., Pearl River. Amount: \$575,000. Filed Aug. 14.

Rolnitzky, Yisroel S., Spring Valley. Seller: 22 Stephens LLC, Orangeburg. Property: 22 Stephens Place, Spring Valley. Amount: \$750,000. Filed Aug. 16.

Schlesinger, Fraidy and Shimon Schlesinger, Monsey. Seller: 306 Blueberry LLC, Nanuet. Property: 161 Kearsing Parkway, Spring Valley. Amount: \$430,000. Filed Aug. 19.

Seabird 5 LLC, Monsey. Seller: Diviny, Thomas and Mona Celestin, Pearl River. Property: 5 Seabird Ave., New Hempstead. Amount: \$838,000. Filed Aug. 22.

Stern, Shimon, Monsey. Seller: Blueberry Equities LLC, Monroe. Property: 6 Hayes Lane, Monsey. Amount: \$688,000. Filed Aug. 9.

Wertzberger, Shulem and Leah Wertzberger, Brooklyn. Seller: Blueberry Equities LLC, Monroe. Property: 2 Hayes Lane, Monsey. Amount: \$820,000. Filed Aug. 21.

Wiesner, Yitzchok Y., Spring Valley. Seller: 22 Stephens Place LLC, Orangeburg. Property: 22 Stephens Place, Suffern. Amount: \$729,600. Filed Aug. 14.

Zayas, Leeanna and Liza Colon Zayas, Flushing. Seller: Giacinto Realty Holdings LLC, Bronx. Property: 3 Schuyler Road, Nyack. Amount: \$530,000. Filed Aug. 12.

JUDGMENTS

1st Affordable Garage Doors LLC, et al, Old Hickory. \$13,068 in favor of Simply Funding LLC, Chester. Filed Aug. 16.

Advanced Skin Medspa Inc., Newburgh. \$40,169 in favor of Merz North America Inc., Raleigh, North Carolina. Filed Aug. 15.

Barrier Jr., Mark A., Middletown. \$4,665 in favor of Mid-Hudson Valley Federal Credit Union, Kingston. Filed Aug. 19.

BR Amazon LLC, et al, Port St Lucie, Florida. \$34,183 in favor of Simply Funding LLC, Chester. Filed Aug. 19.

Brown, Annette L., Newburgh. \$7,125 in favor of TEG Federal Credit Union, Poughkeepsie. Filed Aug. 15.

Busby, Susan, Middletown. \$16,765 in favor of Wallkill Gardens LLC, Clifton, New Jersey. Filed Aug. 20.

C&T Fiber Splicing & Repair LLC, et al, Memphis, Tennessee. \$40,801 in favor of Simply Funding LLC, Chester. Filed Aug. 15.

Cerezo, Edgardo, Poughkeepsie. \$2,779 in favor of Hudson Valley Federal Credit Union, Washingtonville. Filed Aug. 15.

Chickbuilders LLC, et al, Atlanta, Georgia. \$45,242 in favor of Simply Funding LLC, Chester. Filed Aug. 15.

Colon, Michael T., Walden. \$13,289 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 15.

Cook, Brian J., Newburgh. \$2,426 in favor of Citibank, Sioux Falls, South Dakota. Filed Aug. 16.

Cook, Jason, Washingtonville. \$5,971 in favor of JPMorgan Chase Bank, Wilmington, Delaware. Filed Aug. 19.

Daley, Alfreda C., Poughkeepsie. \$1,676 in favor of Mid-Hudson Valley Federal Credit Union, Kingston. Filed Aug. 15.

Dead Guy Productions Inc., New York. \$183,571 in favor of Homewood Suites Management LLC, New Windsor. Filed Aug. 15.

Eason, Scott J., Modena. \$14,130 in favor of TEG Federal Credit Union, Poughkeepsie. Filed Aug. 19.

For Him Inc., et al, Gulfport, Minnesota. \$66,945 in favor of Simply Funding LLC, Chester. Filed Aug. 16.

Gillespie, Andrew, Highland Mills. \$902 in favor of Capital One Bank, Richmond, Virginia. Filed Aug. 15.

Guevara, Isabel, Vals Gate. \$6,360 in favor of Bethpage Federal Credit Union, Bethpage. Filed Aug. 19.

Hasbrouck, Gordon, Middletown. \$18,312 in favor of Mid-Hudson Valley Federal Credit Union, Kingston. Filed Aug. 15.

Haus of Sy LLC, et al, Southfield, Michigan. \$9,506 in favor of Simply Funding LLC, Chester. Filed Aug. 19.

James, Max, Newburgh. \$10,347 in favor of JPMorgan Chase Bank, Wilmington, Delaware. Filed Aug. 16.

Jinks, Elizabeth L., Montgomery. \$8,508 in favor of TD Bank USA, Brooklyn Park, Minnesota. Filed Aug. 15.

Kennedy Landscaping LLC, Newburgh. \$66,050 in favor of Wesco Insurance Co., Cleveland, Ohio. Filed Aug. 15.

Lassig, Brenda, Middletown. \$2,585 in favor of Slomins Inc., Hicksville. Filed Aug. 15.

Lopez, Matthew J., Middletown. \$4,810 in favor of Capital One, Richmond, Virginia. Filed Aug. 19.

Luciano, Arnulfo, Maybrook. \$2,766 in favor of Municipal Credit Union, New York. Filed Aug. 15.

Lyons, Travis, Cornwall-on-Hudson. \$5,524 in favor of JPMorgan Chase Bank, Wilmington, Delaware. Filed Aug. 19.

McMullen, Talia, Pine Bush. \$3,710 in favor of Capital One, Glen Allen, Virginia. Filed Aug. 16.

Meisels, Leah, Monroe. \$1,287 in favor of Capital One, Glen Allen, Virginia. Filed Aug. 16.

Mejia, Adriana, Newburgh. \$4,376 in favor of Hudson Valley Credit Union, Poughkeepsie. Filed Aug. 16.

Merolle, Umbert J., Poughkeepsie. \$11,283 in favor of JPMorgan Chase Bank, Wilmington, Delaware. Filed Aug. 15.

Middletown Plaza Holdings LLC, Monsey. \$640,212 in favor of Middletown Flea Market LLC, Cornwall. Filed Aug. 15.

Montiel, Roani Chavez, Walden. \$3,900 in favor of Citibank, Sioux Falls, South Dakota. Filed Aug. 16.

Nguyen, Kevin, Milwaukee. \$9,996 in favor of Simply Funding LLC, Chester. Filed Aug. 16.

Pierre, Nicolette, Middletown. \$4,314 in favor of Capital One, Richmond, Virginia. Filed Aug. 19.

Pinkham, Leland R., Goshen. \$3,678 in favor of Capital One, Richmond, Virginia. Filed Aug. 19.

Quilox LLC, et al, Washington DC. \$10,080 in favor of Simply Funding LLC, Chester. Filed Aug. 19.

Rodriguez, Mizra, Central Valley. \$22,045 in favor of 228 Route 32 LLC, Briarcliff Manor. Filed Aug. 15.

Sabo, Ashley, Middletown. \$5,053 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 15.

Santiago, Harold, Middletown. \$16,664 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 15.

Santos, Herbert J., Middletown. \$4,399 in favor of Barclays Bank Delaware, Wilmington, Delaware. Filed Aug. 15.

Schuetzler, James C., Port Jervis. \$30,030 in favor of Affinity Federal Credit Union, Basking Ridge, New Jersey. Filed Aug. 15.

Stafford, Michelle Y., Cornwall-on-Hudson. \$9,094 in favor of Citizens Bank, Johnston, Rhode Island. Filed Aug. 15.

Sullivan, Patricia, Monroe. \$2,065 in favor of Crown Asset Management LLC, Duluth, Georgia. Filed Aug. 16.

Taylor, Rashaad, New Windsor. \$2,611 in favor of Municipal Credit Union, New York. Filed Aug. 15.

Torres, Miajeanette, Middletown. \$1,973 in favor of Midland Credit Management Inc., San Diego, California. Filed Aug. 19.

Urena, Hector, Washingtonville. \$3,142 in favor of Citibank, Sioux Falls, South Dakota. Filed Aug. 16.

Urgiles, Elizabeth M., Washingtonville. \$3,482 in favor of Discover Bank, New Albany, Ohio. Filed Aug. 15.

Valentin Jr., Juvencio, Highland Falls. \$27,450 in favor of TD Bank, Brooklyn Park, Minnesota. Filed Aug. 16.

Weiss, Cipora L., Monroe. \$33,614 in favor of JPMorgan Chase Bank, Wilmington, Delaware. Filed Aug. 19.

MECHANIC'S LIENS

Chaubard, Pierre and John Minichetti, as owner. \$10,250 in favor of Lighting Connection Electrical Inc. Property: 1021 Route 9W, Nyack. Filed Aug. 12.

Chefman and 29 Corporate Drive LLC, as owner. \$21,827 in favor of Sunbelt Rentals Inc. Property: 29 Corporate Drive, Orangeburg. Filed Aug. 26.

Delaware River Solar Real Estate LLC, as owner. \$42,061 in favor of Bergmann Associates Architects Engineers Landscape Architects & Surveyors. Property: in Wallkill. Filed Sept. 5.

IYH Estates LLC, as owner. \$51,642 in favor of Prime Security & Communications Inc. Property: 5 Mangin Road, Monroe. Filed Sept. 3.

Osborne, James, as owner. \$8,554 in favor of Certified Lumber of Bloomingburg LLC. Property: 37 Mill St., Sloatsburg. Filed Aug. 28.

Reddy Vydehi, as owner. \$1,150 in favor of Bar Down Studio Inc. Property: 4 Victory Court, Newburgh. Filed Sept. 9.

West Hartsdale Holdings LLC, as owner. \$2,913 in favor of Harold Lyons & Sons Inc. Property: 96 Fairmont Road, Carmel. Filed Sept. 9.

NEW BUSINESSES

This paper is not responsible for typographical errors contained in the original filings.

Partnerships

JLR Baskets, 10 North Court, Mahopac 10541. c/o Salvatore F. and Janet L. Restucci. Filed Sept. 5.

Sole Proprietorships

Fact Carpet & Uphostery Cleaning, 80 Barr Lane, Monroe 10950. c/o Baudlaire Theagene. Filed Sept. 9.

Flourish In Life, 236 Pressler Road, Wallkill 12589. c/o Fazio Beverly Browne. Filed Sept. 4.

Giselle C Designz, 56 Kent Lake Ave., Carmel 10512. c/o Giselle E. Climaco. Filed Sept. 6.

Home Style Linen, 66 Southfield Falls, Monroe 10950. c/o Jacob I. B. Strulovic. Filed Sept. 6.

Las Ventas De Karla, 34 Fullerton Ave., Newburgh 12550. c/o Karla Melissa Cruz. Filed Sept. 4.

Mighty Piano Mountain Media, 16 Mount Ebo Road South Ste 15a6, Brewster 10509. c/o Robert A. Cinque. Filed Sept. 6.

Promise Walking Productions, 103 Ryan St., Port Jervis 12771. c/o Prince Wesley Reeves. Filed Sept. 4.

Social Edge Solutions, 134 Berkman Drive, Middletown 10941. c/o Michael Frank Amorosso. Filed Sept. 9.

Waxbae, 880 S. Lake Blvd., Mahopac 10541. c/o Cariann Huertas. Filed Sept. 5.

NOTICE OF ANNUAL MEETING

Notice is hereby given that the Annual Meeting of Members of Consumer Reports will be held via video conference at 5:00 p.m. ET on October 16, 2024; members can register online at CR.org. A ballot for the annual election of Directors of Consumer Reports has been distributed to members via the email address associated with their membership; members are invited to submit their ballots electronically in accordance with the instructions provided. Completed ballots must be received by Consumer Reports no later than October 11, 2024, at 11:59 p.m. ET.

BUILDING PERMITS

Commercial

BLT Management LLC, Stamford, contractor for T176 Holdings LLC. Construct Marina Phase 1 with 86 boat slips approved for ADA compliance of components only. Associated electrical and plumbing work by separate permit only at 100 Bateman Way, Stamford. Estimated cost: \$45,000. Filed Aug. 20.

DeLaurentis Developments LLC, Fairfield, contractor for UB Stamford LP. Renovate retail store, provide new lighting fixtures and construct new cash counter at 2215 Summer St., Stamford. Estimated cost: \$86,064. Filed Aug. 13.

Gunner LLC, Stamford, contractor for Sunny Makwana. Repair flat roof of home rubber roofing and seam tape at 95 Prospect St., Stamford. Estimated cost: \$11,000. Filed Aug. 7.

Over The Top Restoration LC, Monroe, contractor for 53 Shippan Avenue LLC. Repair roof using rubber system at 453 Shippan Ave., Stamford. Estimated cost: \$41,220. Filed Aug. 7.

Pavarini North East Construction Company LLC, Stamford, contractor for 695 E. Main Stamford LLC. Modify existing room for video projection and scenes. All life safety and egress will be maintained during work at 200 Elm St., Stamford. Estimated cost: \$200,000. Filed Aug. 8.

PCS Contracting Inc., Vernon, New Jersey, contractor for American Towers Inc. Install 3 antennas on existing tower and a platform with 2 cabinets and related equipment within the fenced compound at 168 Catoona Lane, Stamford. Estimated cost: \$25,000. Filed Aug. 16.

Items appearing in the Westfair Business Journal's On The Record section are compiled from various sources, including public records made available to the media by federal, state and municipal agencies and the court system. While every effort is made to ensure the accuracy of this information, no liability is assumed for errors or omissions. In the case of legal action, the records cited are open to public scrutiny and should be inspected before any action is taken.

Questions and comments regarding this section should be directed to:

Sebastian Flores
Westfair Communications Inc.
4 Smith Ave., Suite 2
Mount Kisco, NY 10549
Phone: 914-694-3600

Signature Construction Group of Connecticut Inc., Norwalk, contractor for Signature Construction Group of Connecticut Inc. Make alterations to room entry, build ada restroom, alter existing conference room and build 3 new offices at 100 Washington Blvd., Stamford. Estimated cost: \$322,800. Filed Aug. 13.

Stamford Yacht Club, Stamford, contractor for Stamford Yacht Club. Install three tents for private party at 97 Ocean Drive West, Stamford. Estimated cost: \$3,750. Filed Aug. 13.

Structural Preservation Systems LLC, Cheshire, contractor for 120-C Long Ridge. Repair concrete/corbel column in the existing parking garage at 120 Long Ridge Road, Stamford. Estimated cost: \$53,450. Filed Aug. 7.

The Property Group of Connecticut Inc., Norwalk, contractor for Gina L. Bocchetta. Replace existing deck in same location at 304 Foxboro Drive, Norwalk. Estimated cost: \$15,850. Filed July 12.

The Property Group of Connecticut Inc., Norwalk, contractor for Zlock Realty Associates. Replace existing deck in same location at 112 Foxboro Drive, Norwalk. Estimated cost: \$15,850. Filed July 12.

The Property Group of Connecticut Inc., Norwalk, contractor for Mary Kocum and Marisa Kocum. Replace existing deck in same location at 111 Foxboro Drive, Norwalk. Estimated cost: \$15,850. Filed July 12.

The Property Group of Connecticut Inc., Norwalk, contractor for Joanne Wosahla. Replace existing deck in same location at 109 Foxboro Drive, Norwalk. Estimated cost: \$15,850. Filed July 12.

The Property Group of Connecticut Inc., Norwalk, contractor for Dominick J. Franco. Replace existing deck in same location at 306 Foxboro Drive, Norwalk. Estimated cost: \$15,850. Filed July 12.

Residential

Allied Home Exteriors LLC, Norwalk, contractor for Leslie Walkes and Sussie Clark. Replace partial roof at 12 Lyncrest Drive, Norwalk. Estimated cost: \$7,900. Filed July 15.

Atrium Constructions LLC, Greenwich, contractor for Roberto and Maria Azevedo. Renovate single-family residence at 218 S. Lake Drive, Stamford. Estimated cost: \$260,000. Filed Aug. 15.

Bassendowski, Rafael, Stamford, contractor for Rafael Bassendowski. Construct single-family residence with unfinished basement at 444 Taconic Road, Stamford. Estimated cost: \$1,300,000. Filed Aug. 28.

Cabrera Roofing & Construction LLC, Norwalk, contractor for Marco and Consuelo Flores. Reroof 10 Charles St., Norwalk. Estimated cost: \$20,000. Filed July 16.

Camsan Inc., Stamford, contractor for James M. Rubino and Loraine M. Ferraro. Install a natural gas generator at 38 East Lane, Stamford. Estimated cost: \$8,000. Filed Aug. 1.

Coastal Luxury Homes LLC, Norwalk, contractor for Michael V. Lukacs. Construct a superstructure for a single-family residence at 11 Marvin St., Norwalk. Estimated cost: \$1,426,000. Filed July 16.

Dias, Rosa and Victor Dias, Stamford, contractor for Rosa and Victor Dias. Replace deteriorated deck (includes stairs) at 77 Merriland Road, Stamford. Estimated cost: \$10,806. Filed Aug. 7.

Fairfield Contractors LLC, Stamford, contractor for St. Leo Roman Catholic Church Corp. Build new partition on second floor to create an additional bedroom at 24 Roxbury Road, Stamford. Estimated cost: \$6,000. Filed Aug. 28.

Fine Home Contracting LLC, Plymouth, contractor for Scott Michael Davis and John Jeffi. Renovate kitchen, eliminate wall and install LVL at 228 Slice Drive, Stamford. Estimated cost: \$150,000. Filed Aug. 23.

Fine Home Contracting LLC, Plymouth, contractor for Christine L. Carlucci. Renovate detached 360-square-foot accessory structure. Install a new roof, replace windows, install new insulation and dry-wall and remodel bathroom at 97 Courtland Hill St., Stamford. Estimated cost: \$26,250. Filed Aug. 2.

G&T Taylor Street LLC, Stamford, contractor for Robert Groce and Mayra M. Rios. Perform replacement alterations at 226 Fifth St., Stamford. Estimated cost: \$200,000. Filed Aug. 14.

Good House Flooring LLC, Danbury, contractor for Brendan Keaveny and Juliann Marie Molloy. Remodel hallway bathroom with larger shower and freestanding tub. Existing toilet to remain in same location. Update tile, vanity and countertops at 19 Woodway Road, Stamford. Estimated cost: \$25,000. Filed Aug. 12.

Grumach, Patricia Leal and Andre Malicia Giglio, Stamford, contractor for Patricia Leal Grumach and Andre Malicia Giglio. Reroof 76 Tall Oaks Court, Stamford. Estimated cost: \$20,000. Filed Aug. 29.

Gunner LLC, Stamford, contractor for Georgiana Dallas and Matthew Zimmer. Remove and replace existing siding with James Hardie lap siding; replacing 1 window and 1 door at 309 Club Road, Stamford. Estimated cost: \$45,860. Filed Aug. 9.

Gurnari Jr., Michael A., Norwalk, contractor for Michael A. Gurnari Jr. Construct a two-story addition at single-family residence at 14 Hayes Ave., Norwalk. Estimated cost: \$25,000. Filed July 12.

Hogan Construction Inc., Norwalk, contractor for Kathy Stabell and Amanda Rigilio. Tear off and replace roof at 55 N. Taylor Ave., Norwalk. Estimated cost: \$4,382. Filed July 15.

Home Depot USA Inc., Atlanta, Georgia, contractor for Indrani and Nikhil Tungaturthy. Remove and replace 1 bay window, same size, no structural change at 172 Skyview Drive, Stamford. Estimated cost: \$8,638. Filed Aug. 7.

John C. Landsiedel Construction Company Inc., Stamford, contractor for Lauren Osta. Remove a bearing wall that currently separates the kitchen/ dining room from living room to create an open living space, it is one story with just storage above, two others nonbearing walls will be removed at 227 Club Road, Stamford. Estimated cost: \$16,000. Filed Aug. 2.

Kevin O'Brien Design LLC, Cos Cob, contractor for David Anthony and Michelle Anne Kellie. Perform replacement alterations at 15 Flying Cloud Road, Stamford. Estimated cost: \$1,000. Filed Aug. 15.

Kligler, Kathy A., Stamford, contractor for Kathy A. Kligler. Install a new 18kw generator fed with natural gas at 21 Friar Tuck Lane, Stamford. Estimated cost: \$9,900. Filed Aug. 6.

Levesque, Ryan and Laura, Levesque, Stamford, contractor for Ryan and Laura Levesque. Repair roof from original tree damage; reframe roof to create a walk-up attic space at 236 Dundee Road, Stamford. Estimated cost: \$45,000. Filed Aug. 1.

Lighthouse Homes LLC, Stamford, contractor for Alan and Michelle Genn. Alter first floor to renovate kitchen, bedroom and bath at 57 Ledge Brook Road, Stamford. Estimated cost: \$150,000. Filed Aug. 15.

Momentum Solar LLC, South Plainfield, New Jersey, contractor for Myrtha and Janus Fabius. Install rooftop solar panels at 19 Greenwood Hill St., Stamford. Estimated cost: \$27,675. Filed Aug. 8.

Morrell Painting LLC, Norwalk, contractor for Anastacia Isahiridis. Repair and replace sheetrock and add insulation at 46 Elmwood Ave., Norwalk. Estimated cost: \$40,000. Filed July 15.

Nasir, Mohammed and Rehana Aktar, Norwalk, contractor for Mohammed Nasir, et al. construct additions and renovations at single-family residence at 26 Magnolia Ave., Norwalk. Estimated cost: \$95,000. Filed July 15.

Power Home Remodeling Group LLC, Norwalk, contractor for Mario M. and Dorothy L. Gilbertie. Remove and replace 12 windows at 27 Cedar Crest Place, Norwalk. Estimated cost: \$14,011. Filed July 16.

Power Home Remodeling Group LLC, Norwalk, contractor for Ellen Friedman. Remove and replace roof at 10 Huckleberry Drive North, Norwalk. Estimated cost: \$55,244. Filed July 16.

Power Home Remodeling Group LLC, Norwalk, contractor for Lina and Alicia Rodriguez. Remove and replace siding at 3 Finley St., Norwalk. Estimated cost: \$27,331. Filed July 16.

Rizzi, Anthony and Donna A. Rizzi, Stamford, contractor for Anthony and Donna A. Rizzi. Legalize the covering of the porch, add a shower to basement bathroom, and add a basement kitchen at 56 Nyselius Place, Stamford. Estimated cost: \$10,000. Filed Aug. 30.

Romildo, Leite, Danbury, contractor for Luisa Duran. Convert garage into family room at 22 Brooklawn Ave., Stamford. Estimated cost: \$72,250. Filed Aug. 19.

Sunrun Installation Services Inc., San Francisco, California, contractor for Ann V. Mattina. Remove temporarily 27 damaged rooftop panels to allow for replacements to be installed at 44 Bungalow Park, Stamford. Estimated cost: \$7,820. Filed Aug. 6.

USHS LLC, Stamford, contractor for Heywood Homes LLC. Basement: Renovate bathroom with no changes to the existing layout, replace 4 windows, Relocate laundry and mechanical room. Renovate kitchen with changes to the existing layout, renovate bathroom with no changes to the existing layout, replace 6 windows and renovate deck at 356 High Ridge Road, Stamford. Estimated cost: \$200,000. Filed Aug. 9.

COURT CASES

Bridgeport Superior Court

Bridgeport Hospital, Bridgeport. Filed by Sharon Stolze, Oxford. Plaintiff's attorney: Mario Carter Law Firm, North Haven. Action: the plaintiff was lawfully on the premises for the purpose of visiting her husband, who was a patient on the ninth floor of the hospital. At the same time and place, the plaintiff, was walking from her husband's room into the hallway, when she was caused to slip and fall on mashed potatoes on the floor and sustained injuries. The plaintiff seeks more than \$15,000 in monetary damages, exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FBT-CV-24-6136442-S. Filed July 23.

Champion Elevator Corporation, et al, Weston. Filed by Holly Lanese, Fairfield. Plaintiff's attorney: Hirsch Andrade LLP, Bridgeport. Action: the plaintiff was an employee of the town of Fairfield and working at Old Town Hall. The defendant, its agents, servants and/or employees, had an obligation and duty to inspect, manage, repair and maintain the elevator located in the Old Town Hall. The plaintiff entered the subject elevator at Old Town Hall and as the plaintiff attempted to exit the subject elevator, the plaintiff was caused to trip and fall to the floor by reason of the fact that the elevator had not stopped level and even with the floor of the building. The plaintiff seeks monetary damages more than \$15,000, exclusive of interest and costs and such other and further relief as the court deems appropriate. Case no. FBT-CV-24-6136358-S. Filed July 22.

Kleinberg, Michael J., Cheshire. Filed by Terence J Smith, Stratford. Plaintiff's attorney: Miller Rosnick D'Amico August & Butler PC, Bridgeport. Action: the plaintiff suffered a collision allegedly caused by the defendant and sustained severe damages and injuries. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FBT-CV-24-6136303-S. Filed July 19.

Kupersmith, Matthew Scott, et al, New Canaan. Filed by Nina P. Jaffe, Norwalk. Plaintiff's attorney: The Maddox Law Firm Inc., Norwalk. Action: the plaintiff suffered a collision allegedly caused by the defendant and sustained severe damages and injuries. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FBT-CV-24-6136716-S. Filed Aug. 1.

Takdharie, David, et al, Waterbury. Filed by Ashley O'Donnell Fairfield. Plaintiff's attorney: Kennedy Johnson Schwab & Roberge PC, New Haven. Action: the plaintiff suffered a collision allegedly caused by the defendant and sustained severe damages and injuries. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FBT-CV-24-6136219-S. Filed July 16.

Danbury Superior Court

Cataquet, Reagen K.,

Danbury. Filed by Capital One, N.A., McLean, Virginia. Plaintiff's attorney: London & London, Newington. Action: the plaintiff is a banking association. The defendant used a credit account issued by plaintiff and agreed to make payments for goods and services. The defendant failed to make payments. The plaintiff seeks less than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. DBD-CV-24-6050758-S. Filed June 28.

Freer Jr., Edward C., CPA, et al, Ridgefield. Filed by Thomas Knox, Ridgefield. Plaintiff's attorney: Halloran & Sage LLP, Hartford. Action: the plaintiff believed that the defendant was performing the accounting, payroll tax and tax return services for which he was engaged on behalf of plaintiffs and was provided with information necessary to perform such services and file required returns. Plaintiff paid all invoices sent by respondents for such services. By virtue of notices and communications from state and federal administrative agencies received directly by plaintiff, a serious concern and question has arisen allegedly regarding whether all necessary payroll and income tax returns have been filed by defendant on behalf of plaintiffs and/or whether such payroll and income tax returns must be amended. Despite several requests made by plaintiff, by his new accountant and by the undersigned counsel, defendant has not provided the requested returns and financial information and has generally not responded to inquiries. Case no. DBD-CV-24-6050826-S. Filed June 3.

Levy, Zach, et al, Brookfield. Filed by W&J Home Care LLC d.b.a. First Light Homecare, Ridgefield. Plaintiff's attorney: Tobin & Marohn, Meriden. Action: the plaintiff entered into a service agreement to provide in-home care services to defendant. The defendants, agreed to be the responsible party for payment of the services provided to his wife. The defendants have allegedly failed to pay for services rendered and there is currently \$12,858.79, plus finance charges, and attorney fees as allowed by the agreement of the parties. Although demand was made the defendants have failed, refused and/or neglected to pay. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other and further relief as the court deems appropriate. Case no. DBD-CV-24-6050556-S. Filed June 12.

Marshall-Baranowski, Jennifer, Danbury. Filed by Lidiane Machado Gomes DaSilva, Danbury. Plaintiff's attorney: Hoekenga & Machado LLC, New Milford. Action: the plaintiff suffered a collision allegedly caused by the defendant and sustained severe damages and injuries. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. DBD-CV-24-6050780-S. Filed June 1.

Mora, Franklin, et al. Danbury. Filed by Darren Garland, Danbury. Plaintiff's attorney: Ventura and Ribeiro LLC, Danbury. Action: the plaintiff suffered a collision allegedly caused by the defendants and sustained severe damages and injuries. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. DBD-CV-24-6050586-S. Filed June 14.

Stamford Superior Court

Colker, Carlon M., et al, Darien. Filed by Janel Grant, Stamford. Plaintiff's attorney: Hurwitz Sagarin Slossberg & Knuff LLC, Milford. Action: the plaintiff has potential causes of civil action that will be supported by the materials sought in possession of the defendants. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FST-CV-24-6068091-S. Filed July 16.

Johnson, Nora, et al, Old Greenwich. Filed by Andrew Dalski, Old Greenwich. Plaintiff's attorney: Lennon Murphy & Phillips LLC, Westport. Action: the plaintiff's premises and defendants' real property are adjoining properties with a common property line at the rear of each property. Along and within the aforesaid common property line was situated a pignut hickory tree that was maintained and cared for by the plaintiff. The defendants engaged in their property renovation intended to remove the aforesaid pignut hickory tree as part of the renovation. Besides removing the tree, the defendants constructed the stonewall without plaintiff's consent, although a portion of the stonewall runs across plaintiff's property. The plaintiff seeks relocation of the stonewall and remediation of plaintiff's premises to return it to the condition as originally existed and more than \$15,000 in damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FST-CV-24-6067853-S. Filed July 2.

Nationwide Insurance Company of America, Hartford. Filed by Nicholas A. Amico, Norwalk. Plaintiff's attorney: Cocco & Ginsberg LLC, Bridgeport. Action: The plaintiff suffered a collision allegedly caused by another driver and sustained severe and painful personal injuries. This driver didn't have sufficient automobile insurance to fairly compensate the plaintiff and this triggered the instant claim for underinsured motorist coverage benefits against the defendant. The defendant was notified and has failed to compensate the plaintiff fairly. The plaintiff seeks more than \$15,000 in monetary damages exclusive of interest and costs and such other further relief the court deems appropriate. Case no. FST-CV-24-6067962-S. Filed July 9.

Tulay, Ekinci, Stamford. Filed by Pyetranker PC, Stamford. Plaintiff's attorney: Christopher Gerard Winans, Danbury. Action: The plaintiff provided legal services to the defendant. Despite the legal services, the defendant allegedly has neglected and did not pay the balance due to the plaintiff. The plaintiff seeks more than \$2,500 in monetary damages, exclusive of interest and costs. Case no. FST-CV-24-6068059-S. Filed July 15.

DEEDS

Commercial

51 Henderson Road LLC, Southport. Seller: John B. Curran and David E. Curran, Fairfield. Property: 51 Henderson Road, Fairfield. Amount: \$450,000. Filed Aug. 22.

Aglietti, Adam, Bedford, New York. Seller: WLC Limited Partnership, Stamford. Property: South Brook Drive, Lot 13, Stamford. Amount: \$375,000. Filed Aug. 14.

AP Realty Associates LLC, Greenwich. Seller: 189 Sound Beach Avenue LLC, Stamford. Property: 189 Sound Beach Ave., Greenwich. Amount: \$1,700,000. Filed Aug. 20.

BHCM LLC and NY LLC, East Elmhurst, New York. Seller: Ruth Pontefract and Gregory S. Pontefract, Stamford. Property: 10 Stanwick Place, Stamford. Amount: \$830,000. Filed Aug. 16.

Bilinskyy, Vitaliy and Yaryna M. Bilinska, Stamford. Seller: Colandro Properties II LLC, Stamford. Property: 900 Hope St., Unit 4C, Stamford. Amount: \$225,000. Filed Aug. 15.

Chopra, Nipun and Amy Morin, Stamford. Seller: 1295 Shippan Ave., LLC, Stamford. Property: 1285 Shippan Ave., Lot A-1, Stamford. Amount: \$500,000. Filed Aug. 19.

DeCicco, Steven and Kittie May Wan Evers-DeCicco, Greenwich. Seller: CCS Operations LLC, Palm Beach, Florida. Property: Unit 5, Steamboat Mews, Greenwich. Amount: \$1. Filed Aug. 21.

Horvath, Robert, Fairfield. Seller: Tri-State Business Ventures III LLC, Bridgeport. Property: 159 Forest Ave., Fairfield. Amount: \$989,000. Filed Aug. 19.

J&B Sons Home Improvement LLC, Fairfield. Seller: Csaba Csati, Fairfield. Property: 54 Sterling St., Fairfield. Amount: \$375,000. Filed Aug. 21.

JLCS Holdings LLC, Fairfield. Seller: Michelle Gurner, Fairfield. Property: 258 Bennett St., Fairfield. Amount: \$1. Filed Aug. 21.

LDD Properties LLC, Greenwich. Seller: Dr. Joseph Jacobs and Patrice Jacobs, Greenwich. Property: 25 Edgewood Drive, Greenwich. Amount: \$10. Filed Aug. 20.

Takacs, Joshua and Carolina Takacs, Stamford. Seller: Buy or Sell Realty LLC, Cromwell. Property: 41 Revonah Ave., Stamford. Amount: \$986,005. Filed Aug. 16.

Wilkat LLC, Palm Beach, Florida. Seller: Jordan Saper, Greenwich. Property: 771 Lake Ave., Greenwich. Amount: \$10. Filed Aug. 21.

WYS Trading Corporation, Cos Cob. Seller: Richard R. Capalbo, Greenwich. Property: 9 Capalbo Place, Cos Cob. Amount: \$525,000. Filed Aug. 19.

Residential

Abittan, Erez, Stamford. Seller: Sheila Lesensky, Stamford. Property: 44 Merriland Road, Stamford. Amount: \$1,003,000. Filed Aug. 14.

Anderson, Bruce and Lisa Christenson, Yonkers, New York. Seller: Wendy L. Lewis, Stamford. Property: 64 Woodbine Road, Stamford. Amount: \$1,000,000. Filed Aug. 16.

Assie, Oscar and Ina Assie, Greenwich. Seller: Equity Ventures Group LLC, Stamford. Property: 79 Adelaide St., Fairfield. Amount: \$424,950. Filed Aug. 22.

Awati, Trupti, Greenwich. Seller: Yu Wang, Potomac, Maryland. Property: Lot 2, Map 2465, Westcott Gardens, Greenwich. Amount: \$1,175,000. Filed Aug. 19.

Barnett, Richard A., Vineyard Haven, Massachusetts. Seller: Michael E. Smith and Andrea N. Smith, Fairfield. Property: 1977 Kings Highway, Fairfield. Amount: \$725,000. Filed Aug. 21.

Blaney, Samuel and Louise Blaney, New York, New York. Seller: Mayank Chamadia and Aarti Sanan, Greenwich. Property: 50 Summer Road, Greenwich. Amount: \$5,070,000. Filed Aug. 21.

Brady, Kevin, Fairfield. Seller: David MacIntyre and Claire MacIntyre, Fairfield. Property: Lots 5 and 6, Block C, Southwood Road, Fairfield. Amount: \$1,200,000. Filed Aug. 21.

Brown, Christy, Stamford. Seller: Angelina Sangermano, New Milford. Property: 80 Maple Tree Ave., No. 12, Stamford. Amount: \$390,000. Filed Aug. 19.

Cohen, Jonathan Z. and Naomi Diamond, Bronx, New York. Seller: Mary Lee Grisanti, Brooklyn, New York. Property: 23 Overbrook Drive, Stamford. Amount: \$850,000. Filed Aug. 16.

Colin-Colin, Victor and Minerva Dominguez, Greenwich. Seller: Rodolfo B. Abanto and Debra P. Abanto, Greenwich. Property: 5 Pilgrim Drive, Greenwich. Amount: \$1,100,000. Filed Aug. 19.

Donofrio, Robert and Megan Donofrio, Fairfield. Seller: Martha Zuckman, Southport. Property: 141 Southport Terrace, Southport. Amount: \$2,750,000. Filed Aug. 23.

Fernandez, Theresa Philomena, Fairfield. Seller: Theresa Fernandez, Fairfield. Property: 245 Unquowa Road, Unit 67, Fairfield. Amount: \$1. Filed Aug. 19.

Fonseca, Mark and Amy Roland, Greenwich. Seller: William John DeCooman Jr. and Julie Naginey DeCooman, Englewood, Colorado. Property: 1 Sachem Lane, Greenwich. Amount: \$1,500,000. Filed Aug. 19.

Franco, Jose and Adriana Patricia Franco, Stamford. Seller: Anthony R. Martino and Stephanie J. Martino, Stamford. Property: 85 Riverside Ave., Unit F8, Stamford. Amount: \$380,000. Filed Aug. 19.

Galvin, Seamus and Kathleen Galvin, Yonkers, New York. Seller: Joanne C. Hatch, Greenwich. Property: 27 Kirby St., Greenwich. Amount: \$851,000. Filed Aug. 20.

Ganino, C. Linda, Stamford. Seller: Karen Shindler, Stamford. Property: 1900 Summer St., Unit 5, Stamford. Amount: \$350,000. Filed Aug. 15.

Garufi, Mia C. and Daniel P. Garufi, Stamford. Seller: Mia Garufi and Daniel Garufi, Stamford. Property: 18 Brandywine Road, Stamford. Amount: \$N/A. Filed Aug. 16.

Gheorghe, Alexandru, Greenwich. Seller: Jonathan C. Caviola, Greenwich. Property: 775 W. Putnam Ave., Unit 109, Greenwich. Amount: \$375,000. Filed Aug. 19.

Gonzalez Fermin, Cromax L. and Rafael D. Fernandez Jaquez, Bronx, New York. Seller: Catherine Gail Milke, Stamford. Property: 85 Courtland Ave., Unit 129, Stamford. Amount: \$405,000. Filed Aug. 19.

Hymovitz, Nancy and Joseph Hymovitz Fairlawn, New Jersey. Seller: George Kastanaras, Fairfield. Property: 257 Bennett St., Fairfield. Amount: \$559,000. Filed Aug. 20.

Keinath, Charles and Christine Keinath, New York, New York. Seller: Sean P. Hall and Eileen Garvey, Fairfield. Property: 30 Youngstown Road, Fairfield. Amount: \$889,000. Filed Aug. 19.

Klasko, Marjorie and H. Ronald Klasko, Fairfield. Seller: Beachside Estates LLC, Fairfield. Property: 71 Benson Place, Fairfield. Amount: \$2,275,000. Filed Aug. 23.

LeVander, Mark R. and Diana L. LeVander, Stamford. Seller: Graceabelle eVander, Stamford. Property: 50 Butternut Lane, Stamford. Amount: \$322,500. Filed Aug. 14.

Levine, Stacy R., Old Greenwich. Seller: Jamie Darnow and Theresa Darnow, Old Greenwich. Property: 410 Sound Beach Ave., Old Greenwich. Amount: \$10. Filed Aug. 19.

MacDonald, Mary E. and Riley James MacDonald, Tampa, Florida. Seller: F. Diane Ratcliffe, Fairfield. Property: 390 Half Mile Road, Southport. Amount: \$1,305,000. Filed Aug. 20.

Mata, Juan and Jonathan Alfaro, Stamford. Seller: Bruce R. Barker and Cynthia C. Barker, Ansonia. Property: 612 Old Stratfield Road, Fairfield. Amount: \$532,000. Filed Aug. 22.

Items appearing in the Westfair Business Journal's On The Record section are compiled from various sources, including public records made available to the media by federal, state and municipal agencies and the court system. While every effort is made to ensure the accuracy of this information, no liability is assumed for errors or omissions. In the case of legal action, the records cited are open to public scrutiny and should be inspected before any action is taken.

Questions and comments regarding this section should be directed to:

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Matesevac, Joseph, Cos Cob. Seller: Stanislav Mokry and Iveta Holika, Stamford. Property: 7 Fourth St., Stamford. Amount: \$20,000. Filed Aug. 16.

Mayo, Scott and Jennifer Mayo, Stamford. Seller: Igor Resnik and Masha Marina Reznik, Stamford. Property: 88 Maple Tree Ave., Stamford. Amount: \$785,000. Filed Aug. 16.

Melish, Diane C., Fairfield. Seller: Diane C. Melish, Fairfield. Property: 1530-1536 Redding Road, Fairfield. Amount: \$N/A. Filed Aug. 19.

Murad, Ammar F. and Nehla A. Murad, Greenwich. Seller: Theresa Olguin, Greenwich. Property: 45 Orchard Place, Unit E, Greenwich. Amount: \$2,010,000. Filed Aug. 22.

Olcott, Douglas and Jennifer Olcott, Fairfield. Seller: Michael F. Mitri and Karen D. Mitri, Fairfield. Property: 718 Burr St., Fairfield. Amount: \$2,374,000. Filed Aug. 23.

Patridge, Eric V., Stamford. Seller: Laura T. Howe and Peter E. Howe, Clinton. Property: 2700 Bedford St., Apt. K, Stamford. Amount: \$575,000. Filed Aug. 15.

Pava, Nathaniel and Allison Pava, Stamford. Seller: Jay Michael Jubas and Rachel Alisa Goldstein-Jubas, Stamford. Property: 27 Urban St., Stamford. Amount: \$2,300,000. Filed Aug. 16.

Peetz, Karen B., Spring Lake, New Jersey. Seller: David J. Peetz and Karen B. Peetz, Spring Lake, New Jersey. Property: 37 Woodside Drive, Greenwich. Amount: \$0. Filed Aug. 20.

Rembaum, Ryan, Greenwich. Seller: Catherine Illescas, Greenwich. Property: Lot 73, Map 1960, Greenwich. Amount: \$10. Filed Aug. 21.

Rhee, Ganggyu, Long Island City, New York. Seller: Nicolette Tuntigian, Stamford. Property: 444 Bedford St., Unit 6P, Stamford. Amount: \$315,000. Filed Aug. 15.

Richichi, Matthew and Bianca Vaghji, Stamford. Seller: Matthew R. Hayes and Elizabeth A. Hayes, Stamford. Property: 1024 Stillwater Road, Stamford. Amount: \$375,000. Filed Aug. 14.

Rosenzweig, Daniel and Rachel Rosenzweig, Greenwich. Seller: Jane M. Wetmore and John K. Wetmore, Greenwich. Property: 46 Francis Lane, Greenwich. Amount: \$10. Filed Aug. 20.

Royce, Kristin L., Fairfield. Seller: Joseph Milici, Fairfield. Property: 55 Edge Hill Court, Unit 55, Fairfield. Amount: \$408,000. Filed Aug. 19.

Salazar, Elva M., et al, Port Chester, New York. Seller: Jose J. Franco and Adriana Franco, Stamford. Property: 129 Knickerbocke Ave., Stamford. Amount: \$745,000. Filed Aug. 15.

San, Tong Sok, Stamford. Seller: Roydell V. Weeks, Stamford. Property: 51 Saddle Hill Road, Stamford. Amount: \$965,000. Filed Aug. 16.

Simmon-Pappadakos and Jennifer Budner, Montrose, New York. Seller: John J. Mulligan, Fairfield. Property: 998 Fairfield Beach Road, Fairfield. Amount: \$1,627,000. Filed Aug. 19.

Smith, Leigh Wilson and Stela Rumenoza Martello, Greenwich. Seller: Robert J. Augustine, Stamford. Property: 9 Morgan Ave., Greenwich. Amount: \$1,100,000. Filed Aug. 20.

Sober, Samuel and Rebecca Sober, Stamford. Seller: Oran M. Zweiter and Anna B. Zweiter, Stamford. Property: 59 Rock Spring Road, Unit 25, Stamford. Amount: \$560,000. Filed Aug. 16.

Spivak, Allison C. and Dmonkos Koltai, Greenwich. Seller: Alejandro Bernal, Greenwich. Property: 48 Glenville Road, Greenwich. Amount: \$2,800,000. Filed Aug. 19.

Subudhi, Susil Kumar and Dipali Jagadish Gujarathi, Greenwich. Seller: Vito P. DiCarlo, et al, Greenwich. Property: 65 Cambridge Drive, Greenwich. Amount: \$1,100,000. Filed Aug. 21.

Surrell, Lynsey and Michael Surrell Jr., Bulverde, Texas. Seller: Kimberley Anne Coleman and Derrick F. Woodbury, Stamford. Property: 46 Fernwood Drive, Stamford. Amount: \$1,049,000. Filed Aug. 19.

Zorpette, Glenn, Sea Cliff, New York. Seller: Daryn D. Moffa and Carmine V. Moffa, Fairfield. Property: 92 Ann St., Fairfield. Amount: \$1,200,000. Filed Aug. 21.

LIS PENDENS

925 Post Road Fairfield LLC, Fairfield. Filed by Cohen and Wolf PC, Bridgeport, for Matthew C. Decker, et al. Property: 925 Post Road, Fairfield. Action: foreclose defendant's mortgage. Filed Aug. 8.

Bellantoni, Nicholas D., et al, Stamford. Filed by Korde & Associates PC, New London, for Citigroup Mortgage Loan Trust. Property: Unit 15, White Maple Condominium, Stamford. Action: foreclose defendants' mortgage. Filed Aug. 1.

Chabad Lubavitch of Western & Southern New England Inc., Stamford. Filed by Ackerly & Ward, Stamford, for Stamford Water Pollution Control Authority. Property: 752 & 760 High Ridge Road, Stamford. Action: foreclose defendant's mortgage. Filed Aug. 12.

Currivan Jr., Frank, et al, Greenwich. Filed by McCalla Raymer Leibert Pieve LLC, Hartford, for Citibank NA. Property: 12 Perna Lane, Greenwich. Action: foreclose defendants' mortgage. Filed Aug. 22.

Globokar, Gloria A., et al, Stamford. Filed by Neubert, Pepe & Monteith PC, New Haven, for Mirella Salemi. Property: 70 New England Drive, Stamford. Action: foreclose defendants' mortgage. Filed Aug. 9.

Grosso, John P., Fairfield. Filed by Charles & Concilio PC, Cos Cob, for Lisa M. Grosso. Property: 57-59 Fairfield Place, Fairfield. Action: foreclose defendant's mortgage. Filed Aug. 30.

Ibrahim, Michael, et al, Greenwich. Filed by Welby, Brady & Greenblatt LLP, Danbury, for Gatehouse Partners LLC. Property: Pecksland Road, Greenwich. Action: foreclose defendants' mortgage. Filed Aug. 16.

Irfan, Khurram, et al, Fairfield. Filed by Brock & Scott PLLC, Farmington, for Wells Fargo Bank NA. Property: 55 Melville Drive, Fairfield. Action: foreclose defendants' mortgage. Filed Aug. 28.

Karwon, Jeffrey, et al, Stamford. Filed by McCalla Raymer Leibert Pierce LLC, Hartford, for Wilmington Savings Fund Society. Property: 49 Belltown Road, Stamford. Action: foreclose defendants' mortgage. Filed Aug. 2.

Pavia, Stephen, et al, Stamford. Filed by Brock & Scott PLLC, Farmington, for Finance of America Reverse LLC. Property: 68 Saint George Ave., Stamford. Action: foreclose defendants' mortgage. Filed Aug. 7.

Rodriguez, Joseph, Stamford. Filed by Andrew M. La Bella, Stamford, for Complete Dismantling Services LLC. Property: 59 Manhattan St., Stamford. Action: foreclose defendant's mortgage. Filed Aug. 12.

Schmidt, Patrick W. and Amanda B. Schmidt, Fairfield. Filed by Cohen and Wolf PC, Bridgeport, for Matthew C. Decker, et al. Property: 149 Orchard Hill Lane, Fairfield. Action: foreclose defendants' mortgage. Filed Aug. 12.

Siegel, Jordan H., et al Fairfield. Filed by McCalla Raymer Leibert Pierce LLC, Hartford, for M&T Bank. Property: 57 Casmir Drive, Fairfield. Action: foreclose defendants' mortgage. Filed Aug. 30.

Stohn, Joanna M., et al, Greenwich. Filed by McCalla Raymer Leibert Pierce LLC, Hartford, for HSBC Bank USA NA. Property: 5 Putnam Hill, Unit 1F, Greenwich. Action: foreclose defendants' mortgage. Filed Aug. 16.

Zurita, Celia, et al, Stamford. Filed by Korde & Associates PC, New London, for The Bank of New York Mellon. Property: Lots 12 and 13, Map 1937, Stamford. Action: foreclose defendant's mortgage. Filed Aug. 6.

MORTGAGES

Adamson, Mark and Hazel Adamson, Greenwich, by Georgiana R. Weiler. Lender: BOK Financial, 1600 Broadway, Denver, Colorado. Property: 8 Dairy Road, Greenwich. Amount: \$2,000,000. Filed July 24.

Adovasio, Luke and Marie Casey Pomeroy, Fairfield. Lender: Leah M. Parisi. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 222 Sunnieholme Drive, Fairfield. Amount: \$1,984,900. Filed July 22.

Anderson, Nancy, Fairfield, by Raquel A. Ortiz. Lender: LoanDepot.com LLC, 6561 Irvine Center Drive, Irvine, California. Property: 94 Black Rock Ave., Fairfield. Amount: \$181,500. Filed July 18.

Berisha, Mikel and Vilma Berisha, New Canaan, by Jonathan T. Hoffman. Lender: The Savings Bank of Danbury, 220 Main St., Danbury. Property: 40 Beacon View Drive, Fairfield. Amount: \$487,500. Filed July 19.

Bria, Jason Anthony, Stamford, by John R. Fiore. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 27 Northhill St., Unit 5M, Stamford. Amount: \$160,000. Filed July 10.

Brodie, Caitlin, Greenwich, by Jeremy E. Kaye. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 15 Dingtletown Road, Greenwich. Amount: \$3,000,000. Filed July 25.

Brown, Donald E., Greenwich, by Joshua F. Gilman. Lender: Kind Lending LLC, 4 Hutton Centre Drive, Suite 1000, Santa Ana, California. Property: 5 Glen St., Greenwich. Amount: \$251,000. Filed July 26.

Buksbaum, Lauren and Amiad Azarel Harow, Fairfield. Lender: JMAC Lending Inc., 3200 Park Center Drive, Suite 350, Costa Mesa, California. Property: 146 Sasapequan Road, Fairfield. Amount: \$766,250. Filed July 22.

Byrne, Frank Mathew and Jennifer W. Byrne, Fairfield, by James E. O'Donnell. Lender: Newrez LLC, 601 Office Center Drive, Suite 100, Fort Washington, Pennsylvania. Property: 733 Fairfield Beach Road, Fairfield. Amount: \$510,000. Filed July 19.

Campbell, Ross and Alexis Ditomassi, Boston, Massachusetts, by Lisa Ann Wood. Lender: Prosperity Home Mortgage LLC, 3060 Williams Drive, Suite 600, Fairfax, Virginia. Property: 489 S. Pine Creek Road, Fairfield. Amount: \$761,000. Filed July 19.

Capicotto, Margherita B. and Antonio V. Capicotto, White Plains, New York, by Brendan H. Buschman. Lender: Anthony N. Marinaro Jr., 46 Allikat Way, East Haven. Property: 41 Angelus Drive, Greenwich. Amount: \$425,000. Filed July 26.

Carrizzo, Antonio and Bernadette Carrizzo, Stamford, by Anthony Joseph Cassese. Lender: LoanDepot.com LLC, 6561 Irvine Center Drive, Irvine, California. Property: 119 Wedgemere Road, Stamford. Amount: \$663,000. Filed July 15.

Chandrachud, Anshuman and Sohani Sirdeshmukh, Stamford, by Dennis Bujdud. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 105 Clay Hill Road, Stamford. Amount: \$500,000. Filed July 10.

Chen, Huan and Jennifer Chen, Long Island City, New York, by James T. Maye. Lender: TD Bank NA, 2035 Limestone Road, Wilmington, Delaware. Property: 106 Rockledge Drive, Stamford. Amount: \$1,214,865. Filed July 15.

Collins, Anthony and Lakebba Collins, Stamford, by Tiago A. David. Lender: Citizens Bank NA, 1 Citizens Plaza, Providence, Rhode Island. Property: 406 Courtland Ave., Apt. C, Stamford. Amount: \$200,000. Filed July 12.

Davis Jr., Frederick L. and Frederick Davis, Staten Island, New York, by Timothy C. Kaiser. Lender: New American Funding LLC, 14511 Myford Road, Suite 100, Tustin, California. Property: 796 Knapps Highway, Fairfield. Amount: \$418,000. Filed July 22.

Doan, Daniel, Fairfield, by Brian S. Cantor. Lender: Pennymac Loan Services, LLC, 3043 Townsgate Road, Suite 200, Westlake Village, California. Property: 830 Beach Road, Fairfield. Amount: \$1,760,000. Filed July 24.

Donch, Marisa Rosa, Stamford, by Elizabeth Carmen Castillo. Lender: Webster Bank NA, 1959 Summer St., Stamford. Property: 688 High Ridge Road, Stamford. Amount: \$150,000. Filed July 12.

Doris, Michelle and Michael Doris, Greenwich, by Michael P. Murray. Lender: William Raveis Mortgage LLC, 7 Trap Falls Road, Shelton. Property: 150 Prospect St., Unit 6, Greenwich. Amount: \$600,000. Filed July 24.

Eyikan, Erol, Fairfield, by Seth J. Arnowitz. Lender: Total Mortgage Services LLC, 185 Plains Road, Milford. Property: 1000 Knapps Highway, Unit 24, Fairfield. Amount: \$166,250. Filed July 22.

Firebrace, Sharyn and Steven Boutin, Hartsdale, New York, by Jody Ann Fay. Lender: Rocket Mortgage LLC, 1050 Woodward Ave., Detroit, Michigan. Property: 418 Jefferson St., Fairfield. Amount: \$503,100. Filed July 19.

Flores, Nathaly, Rye Brook, New York, by Jonathan T. Hoffman. Lender: Guaranteed Rate Inc, 3940 Ravens Ave., Chicago, Illinois. Property: 232 Courtland Ave. Stamford. Amount: \$520,000. Filed July 12.

Frinhani, Bryan, Fairfield, by Antonio Faretta. Lender: Bank of America NA, 100 N. Tryon St., Charlotte, North Carolina. Property: 94 Cummings Ave., Fairfield. Amount: \$380,000. Filed July 18.

Gomez, Mayra L. and Myriam Nieves, Stamford, by Mayra M. Rios. Lender: CrossCountry Mortgage LLC, 2160 Superior Ave., Cleveland, Ohio. Property: 287 Hamilton Ave., Apt. 3E, Stamford. Amount: \$200,000. Filed July 12.

Griswold, John and Marilyn Griswold, Stamford, by Maria C. Miller. Lender: LoanDepot.com LLC, P.O. Box 2026, Flint, Michigan. Property: 36 Carriage Drive South, Stamford. Amount: \$65,000. Filed July 11.

Gustafson, Carl and Kaitlyn Gustafson, Naples, Florida, by Rosamund Rockner. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 211 James St., Fairfield. Amount: \$1,720,000. Filed July 23.

Hedayati, Majid and Sharmqn Hedayati, Greenwich, by Rachel L. Domack. Lender: Liberty Bank, 315 Main St., Middletown. Property: 32 Griffith Road, Greenwich. Amount: \$240,000. Filed July 26.

Higbee, Nancy Cresap, Greenwich, by Ronald J. Brien. Lender: M&T Bank, 1 M&T Plaza, Buffalo, New York. Property: 17 Palmer St., Unit 5, Cos Cob. Amount: \$480,000. Filed July 23.

Horzempa, Izabela and Brian Toedtman, Stamford, by Jonathan T. Hoffman. Lender: CrossCountry Mortgage LLC, 2160 Superior Ave., Cleveland, Ohio. Property: 53 Seaside Ave., Unit 9, Stamford. Amount: \$477,000. Filed July 11.

Krainz, Austin, Stamford, by Neil R. Marcus. Lender: Greenway Mortgage Funding Corp., 107 Tindall Road, Middletown, New Jersey. Property: 1630 Long Ridge Road, Stamford. Amount: \$534,000. Filed July 16.

Krishna, Venu J. and Padmapriya Rao Pingali, White Plains, New York, by Jeremy E. Kaye. Lender: Wells Fargo Bank NA, 101 N. Phillips Ave., Sioux Falls, South Dakota. Property: 129 Cutler Road, Greenwich. Amount: \$1,200,000. Filed July 25.

Magoveny, Ryan and Melissa E. Magoveny, Fairfield, by Simone Lynn Palmer. Lender: Bank of America NA, 100 N. Tryon St., Charlotte, North Carolina. Property: 391 Old Stratfield Road, Fairfield. Amount: \$82,000. Filed July 24.

McManamon, Elizabeth A., Fairfield, by Steven E. Gold. Lender: Bank of America NA, 100 N. Tryon St., Charlotte, North Carolina. Property: 270 Primrose Lane, Fairfield. Amount: \$100,000. Filed July 24.

Mehta, Vidisha Vinod, Greenwich, by David W. Hopper. Lender: Prosperity Home Mortgage LLC, 3060 Williams Drive, Suite 600, Fairfax, Virginia. Property: 28 Hettiefred Road, Greenwich. Amount: \$1,260,000. Filed July 26.

Middleton, Emily and Geoffrey Middleton, Brooklyn, New York, by Charles P. Abate. Lender: The Savings Bank of Danbury, 220 Main St., Danbury. Property: 51 Brandywine Road, Stamford. Amount: \$748,000. Filed July 10.

Montzingo, Katherine and Elliot Montzingo, Fairfield, by Terriann Walker. Lender: Citizens Bank NA, 1 Citizens Plaza, Providence, Rhode Island. Property: 838 Mill Plain Road, Fairfield. Amount: \$102,300. Filed July 19.

Narasimhan, Krishnan and Nisha Anne Vyas, Riverside, by Brett S. Lando. Lender: Wells Fargo Bank NA, 101 N. Phillips Ave., Sioux Falls, South Dakota. Property: 24 Neil Lane, Riverside. Amount: \$1,896,000. Filed July 25.

Nobs, Charles H., Stamford, by Tiago A. David. Lender: Citizens Bank NA, 1 Citizens Plaza, Providence, Rhode Island. Property: 44 Guinea Road, Stamford. Amount: \$200,000. Filed July 16.

Paiz, Louis A. and Rosario Paiz, Stamford, by Xenia Y. Aguirre. Lender: Ark-La-Tex Financial Services LLC, 5160 Tennyson Parkway, Suite 1000, Plano, Texas. Property: 25 Hillcrest Ave., Stamford. Amount: \$200,000. Filed July 16.

Palma, Sinthia E. and Luis Alfredo Lopez, New Rochelle, New York, by Jonathan T. Hoffman. Lender: United Wholesale Mortgage LLC, 585 S. Boulevard East, Pontiac, Michigan. Property: 44 N. Stamford Road, Stamford. Amount: \$450,400. Filed July 11.

Parker, Todd and Maureen Parker, Stamford, by Shetal Nitin Malkan. Lender: Figure Lending LLC, 650 S. Tryon St., Eighth floor, Charlotte, North Carolina. Property: 121 Barncroft Road, Stamford. Amount: \$154,508. Filed July 15.

Parrella, Justin and Gabriela Alcalá Murga, Stamford, by Jonathan T. Hoffman. Lender: Rocket Mortgage LLC, 1050 Woodward Ave., Detroit, Michigan. Property: 45 Sound Beach Avenue Extension, Riverside. Amount: \$892,475. Filed July 25.

Patterson, John, Fairfield, by Drita G. Sumter. Lender: TD Bank NA, 2035 Limestone Road, Wilmington, Delaware. Property: 41 Alma Drive, Fairfield. Amount: \$63,250. Filed July 22.

Peyton, John and Allison Peyton, Fairfield, by Patricia Kellie C. Brimberry. Lender: UBS Bank USA, 95 State St., Suite 2200, Salt Lake City, Utah. Property: 216 Fairfield Beach Road, Fairfield. Amount: \$1,750,000. Filed July 23.

Powell, George J. and Patricia V. Powell, Stamford, by Cynthia M. Salemm-Riccio. Lender: Amerisave Mortgage Corp., 1200 Altmore Ave., Building 2, Suite 300, Sandy Springs, Georgia. Property: 2 Chester St., Stamford. Amount: \$217,000. Filed July 10.

Rayner, Edward A. and Megan E. Spillane, New York, New York, by M. Cassin Malone Jr. Lender: First-Citizens Bank & Trust Company, 53 State St., 28th floor, Boston, Massachusetts. Property: 20 Knoll St., Riverside. Amount: \$2,400,000. Filed July 25.

Sanchez, Joanny, Bronx, New York, by J. Scott McQuin. Lender: Alliant Credit Union, 11545 W. Touhy Ave., Chicago, Illinois. Property: 234 Birch Road, Fairfield. Amount: \$312,250. Filed July 23.

Schwartz, David and Jennifer Schwartz, Stamford, by Francisco Alberto Cabreja Pena. Lender: Citizens Bank NA, 1 Citizens Plaza, Providence, Rhode Island. Property: 100 Sea Beach Drive, Stamford. Amount: \$1,000,000. Filed July 11.

Seguritan, Patrick and Bernadett Feher, Greenwich, by Jeremy E. Kaye. Lender: US Bank NA, 2800 Tamarack Road, Owensboro, Kentucky. Property: 81 Orchard St., Cos Cob. Amount: \$1,296,250. Filed July 26.

Shesterkin, Igor and Anna Butusova, Greenwich, by Eric McMullen. Lender: Bank of America NA, 101 S. Tryon St., Charlotte, North Carolina. Property: 58 Close Road, Greenwich. Amount: \$5,000,000. Filed July 25.

Smego, Michael and Ann Whelehan Smego, Greenwich, by Fany Siranaula. Lender: Bank of America NA, 100 N. Tryon St., Charlotte, North Carolina. Property: 2 Charter Oak Lane, Greenwich. Amount: \$125,000. Filed July 23.

Smith, Matthew and Amanda Smith, New York, New York, by Jeremy E. Kaye. Lender: Citibank NA, 1000 Technology Drive, O'Fallon, Missouri. Property: 8 Pinecrest Road, Riverside. Amount: \$2,520,000. Filed July 26.

Torba, Altina, Stamford, by Eva Lee Chan. Lender: William Raveis Mortgage LLC, 7 Trap Falls Road, Shelton. Property: 84 Maher Road, Stamford. Amount: \$220,000. Filed July 16.

Ullah, MD Momin and Abani Sharif, Bronx, New York, by Jennifer E. Rolfe. Lender: Total Mortgage Services LLC, 185 Plains Road, Milford. Property: 37 Grand Ave., Stamford. Amount: \$616,500. Filed July 15.

Unger, Brandon and Alexandra Garvey, Stamford, by Daniel T. Murtha. Lender: United Wholesale Mortgage LLC, 585 S. Boulevard East, Pontiac, Michigan. Property: 6 Mellow St., Fairfield. Amount: \$720,000. Filed July 18.

Vitti, Thomas Christian and Stephanie Joanna Vitti, New York, New York, by Jeremy E. Kaye. Lender: Bank of America NA, 20 Greenway Plaza, Suite 900, Houston, Texas. Property: 86 Lockwood Road, Riverside. Amount: \$4,305,000. Filed July 25.

Yoo, John, Dobbs Ferry, New York, by Sean Newell. Lender: All Credit Considered Mortgage Inc., 1801 Research Blvd., Suite 410, Rockville, Maryland. Property: 297 Bronson Road, Southport. Amount: \$675,000. Filed July 18.

NEW BUSINESSES

Caf Const LLC, 23 Mills St., First floor, Norwalk 06850, c/o Carlos Abdiel Figueroa. Filed July 24.

D&R Global, 15 Ward St., Apt. 2, Norwalk 06851, c/o Ryan Charles. Filed July 29.

Danilo's Cleaning, 236 Cove Road, Apt. 2, Stamford 06902, c/o Isabel Villacres. Filed Aug. 7.

DBA Candy Connection, 60 Tyler Drive, Stamford 06903, c/o Margaux Marena. Filed Aug. 6.

Dumpire Junk Removal, 7 Weil St., Stamford 06905, c/o Tyler Phillips. Filed Aug. 1.

EAGL Painting, 84 Taylor Ave., Apt. 4, Norwalk 06854, c/o Miguel Santiago. Filed July 23.

EKJ Enterprises Inc., 5 Nash Place, Norwalk 06854, c/o Jean Evens. Filed Aug. 2.

Fastsigns, 95 Atlantic St., Stamford 06901, c/o Christos Pikounis. Filed Aug. 8.

Fox Pest Control, 1047 S. 100 W, Suite 220, Logan, Utah 84321, c/o FPC Holdings LLC. Filed Aug. 23.

High Ridge Fuel & Mart LLC, 920 High Ridge Road, Stamford 06605, c/o Dinal Dammad. Filed Aug. 6.

HNAC Events, 804 Atlantic St., Stamford 06902, c/o Angelika Malysa. Filed Aug. 29.

Holy Name Athletic Club of Stamford, 804 Atlantic St., Stamford 06902, c/o Angelika Malysa. Filed Aug. 29.

Home Depot, 1925 W. Main St., Stamford 06902, c/o Home Depot Inc. Filed Aug. 5.

Ideal Brazil LLC, 789 E. Main St., Stamford 06902, c/o Estella Rozende. Filed Aug. 26.

Jeweleyes Jewelry, 341 Sylvan Knoll Road, Stamford 06902, c/o Lida G. LLC. Filed Aug. 1.

La Esquinita Deli & Bakery LLC, 717 Atlantic St., Stamford 06902, c/o Herminio Enriquez. Filed Aug. 29.

Lucy's Pizza Parlor, 157 Stillwater Ave., Stamford 06902, c/o Abdul Enterprize Inc. Filed Aug. 20.

MAAD, 17 Clinton Ave., Stamford 06901, c/o Cindy Rose Joseph. Filed Aug. 16.

Madeline's Endless Creativity, 7 Wall St., Norwalk 06850, c/o Madeline Duarte. Filed July 22.

MATD Taxes, 53 Custer St., Stamford 06902, c/o Maria Altgracia Tarez. Filed Aug. 29.

<p>Senior Data Eng., General Reinsurance Corporation, Stamford, CT. Responsible for managing Extract, Transform, and Load process by extracting, organizing, & analyzing pricing data (or other data wrangled into use for pricing or diagnostics). \$183,955 per year. Telecomm. permitted up to 3 dys/wk. Domestic travel required up to 2%. Email CV to LDALESIO@genre.com with Job Req #545 in the subject line to apply.</p>
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Legal Notices

NOTICE OF FORMATION OF LIMITED LIABILITY COMPANY (LLC). NAME: DYNAMIC DRONE DATA, LLC Articles of Organization were filed with the Secretary of State of New York (SSNY) on 8/8/2024. Office location: Westchester County. SSNY has been designated as agent of the LLC upon whom process against it may be served. SSNY shall mail a copy of process to: The LLC, 26 Alto Ave #2ft, Port Chester, NY 10573, principal business location of the LLC. Purpose: any lawful business activity. #63668

Notice of Formation of Curam Massage PLLC. Arts. of Org. filed with SSNY on February 22, 2024. Office Location: Westchester County. SSNY designated as agent upon whom process against it may be served. SSNY shall mail copy of process to Kayla Casey, 11 Forest Avenue, Cortlandt Manor, NY 10567. Purpose: Any lawful purpose. #63669

CARDINAL WORD BRICKS LLC. Art of Org. filed with the SSNY on 08/02/2024. Office: Westchester County. SSNY designated as agent of the LLC upon whom process against it may be served. SSNY shall mail copy of process to the LLC. NILOFER KREONIDIS 33 CARMAN ROAD, SCARSDALE, NY, 10583. Any lawful purpose. #63670

Notice of Formation of Elvinis Wood Work LLC Art. Of Org. filed with SSNY on 10/28/2022. Offc. Loc: Westchester Cty. SSNY design. as agent of the LLC upon whom process against it may be served. SSNY shall mail process to the LLC, 39 Ferris Avenue Apt 2, White Plains, NY,10603 Purpose: any lawful purpose #63673

Notice of Formation of Picaro Records LLC (the LLC). Articles of Organization were filed with the Secretary of State of New York (SSNY) on 8/16/24. Office Location: Westchester County. SSNY is designated as agent of the LLC upon whom process against it may be served. SSNY shall mail process to: the LLC, 754 Bronx River Road, Apt. B63, Bronxville, NY 10708. Purpose: any lawful act or activity. #63674

Notice of Formation on JoJos Gentle Care LLC Arts of Org. filed with SSNY on 8/16/24. Office location Westchester County. SSNY designated agent of LLC upon whom process may be served. SSNY shall mail process to 206 Lockwood Ave., Yonkers, NY 10701. Purpose: any lawful act or activity. #63676

Notice of formation of Dori & Mar New York Art LLC, Arts of Org. filed with SSNY on 07/12/2024. Office location: 62 Salisbury Rd Yonkers, 10710. Westchester County. Agent for Service Gregorymar Valero, 62 Salisbury Rd Yonkers, NY 10710. Purpose: any lawful purpose. #63677

Notice is hereby given that a license, a number pending, for beer, wine, cider and liquor has been applied for by LL Parcel F, LLC to sell beer, wine, cider and liquor at 1 Legend Drive, Tarrytown, NY 10591 in a retail in a Tavern/Restaurant under the Alcohol Beverage Control Law at for on premises consumption. DBA(s): DeCicco & Sons #63678

NY Secretary of State (SSNY) on 08/16/2024. Office location: Westchester County. SSNY is designated as agent of LLC upon whom process against it may be served. SSNY shall mail process to:33 Fawn Rdg, Millwood, NY 10546. Notice of Formation of Makeup By Cami Mancipe, LLC. Arts of Org. filed with Purpose: any lawful activity. #63679

Notice of Formation of Instant Access LLC. Art. Of Org. filed with SSNY on 7/16/2024. Offc. Loc: Westchester Cty. SSNY desig. as agent of the LLC upon whom process against it may be served. SSNY shall mail process to the LLC, 3886 Ettman St. Shrub Oak, NY 10588, principal business location of the LLC. Purpose: any lawful purpose. #63680

OnPoint Home Designs LLC. Arts. of Org. filed with the SSNY on 8/28/2024. Office: Westchester County. SSNY designated as agent of the LLC upon whom process against it may be served. SSNY shall mail copy of process to the LLC, 14 Crosby Court, Cortlandt Manor NY 10567. Purpose: Any lawful purpose. #63681

Notice of Formation of 141 LLC. Arts. of Org. filed with Secy. of State of NY (SSNY) on 12/28/2016. Office location: Westchester County. Princ. Office of LLC: c/o The LLC 141 North Ninth Ave., Mt. Vernon, NY 10550. SSNY designated as agent of LLC upon whom process against it may be served. SSNY shall mail process to the LLC at the address of its principle office. Purpose: Any lawful activity. #63682

Name of LLC: Brentford 22 Holdings LLC
Date of Formation: June 10, 2024
State of Formation: New York
County of Business Location: Westchester County
Principal Office Address: 75 S Broadway, Suite 4439, White Plains, NY 10601
Registered Agent Name and Address: Glenroy Samuels
Purpose of the LLC: Real Estate #63683

Notice of formation of The Elder Care Whisperer LLC. Articles of Organization filed with the SSNY Dept of State on 5/31/24. Office loc: Westchester Cty. SSNY desig. as agent of LLC upon whom process against it may be served. SSNY shall mail process to the LLC, 1 City Place, apt 1910 White Plains, NY 10601. Purpose: any lawful business activity #63685

Notice of Formation of DMB Dentistry PLLC. Arts. of Org. filed with SSNY on 9/3/2024. Office location: Westchester County. SSNY designated as agent of the PLLC upon whom process may be served. SSNY shall mail process to The PLLC, 20 Pineview Road, Mount Kisco, NY 10549. Purpose: the practice of dentistry. #63686

Notice of Formation of GRADVANTAGE, LLC. Articles of Organization filed with SSNY on 09/09/2024. Office Location: Westchester County. SSNY designated as agent of the LLC upon whom process against it may be served. SSNY shall mail process to: Lisa Tretler, 58 Sycamore Road, Scarsdale, NY 10583. Purpose: any lawful purpose. #63687

Notice of Formation of THERESA CILIBERTI, NURSE PRACTITIONER IN ADULT HEALTH, PLLC. Articles of Organization filed with SSNY on 08/13/2024. Office Location: Westchester County. SSNY designated as agent of the LLC upon whom process against it may be served. SSNY shall mail process to: Theresa Ciliberti, 5 Dell Road, Scarsdale, NY 10583. Purpose: any lawful purpose. #63688

STATE OF SOUTH CAROLINA, IN THE COURT OF COMMON PLEAS COUNTY OF NEWBERRY RUBY COOK, P.R. for Gary Lee Goree SUMMONS Plaintiff,

vs.
FILE NO. 2024-CP-36- RUSSELL LEE GOREE, WILLIE THOMAS SIMS, MARY A. MAYERS, DELOISE RUFF, GAIL JANET GOREE TURNER, JESSICA GOREE MEANS, AMBER GOREE, SEQQUAURNE G. TRAPP, JOHNNIE C. EDWARDS, DORAINE EDWARDS MARTIN, CARL F. EDWARDS, SR., LINDA EDWARDS R. WILLIAMS, THOMAS L. EDWARDS, CHERRI M. SIMS, CALBERT B. SIMS, CALBERT A. SIMS, CLEON D. REEVES, RENITA RUFF, MARCUS RUFF, SEAN KARL RUFF, TANYA RUFF, KEESHA RUFF, ELI ELLIS. Defendant.

TO THE DEFENDANT ABOVE-NAMED: YOU ARE HEREBY SUMMONED and required to answer the complaint herein, a copy of which is herewith served upon you, and to serve a copy of your answer to this complaint upon the subscriber, at the address shown below, within thirty (30) days after service hereof, exclusive of the day of such service, and if you fail to answer the complaint, judgment by default will be rendered against you for the relief demanded in the complaint.
Columbia, South Carolina
Plaintiff/Attorney for Plaintiff
Date: May 16, 2024
Address:
P.O. Box 90866, Columbia, SC 29290
(803) 730-5557
ELECTRONICALLY FILED - 2024 May 21 4:25 PM - NEWBERRY - COMMON PLEAS - CASE#2024CP3600318

1
STATE OF SOUTH CAROLINA IN THE COURT OF COMMON PLEAS COUNTY OF NEWBERRY)Civil Action No. 2024-CP-36- RUBY COOK, P.R. for Gary Lee Goree, Plaintiff, vs. COMPLAINT PARTITION ACTION Russell Lee Goree, Willie Thomas) (Heir Property under S.C. Code 15-61-320 et seq. Sims, Mary A. Mayers, Deloise Ruff, Gail Janet Goree Turner, Jessica Goree Means, Amber Goree, Seqquaurne G. Trapp, Johnnie C. Edwards, Doraine Edwards Martin,

Carl F. Edwards, Sr., Linda Edwards R. Williams, Thomas L. Edwards, Cherri M. Sims, Calbert B. Sims, Calbert A. Sims, Cleon D. Reeves, Renita Ruff, Marcus Ruff, Sean Karl Ruff, Tanya Ruff, Keesha Ruff, Eli Ellis, Defendant.
Plaintff, Ruby Cook, personal representative for the estate of Gary Lee Goree, complaining of the defendants, alleges as follows.

1. The property commonly known as 1620 Oxner Road, Newberry, South Carolina ("The Property") was jointly owned by the deceased, Gary Lee Goree, by Ruby Cook, and by the defendants.
2. Defendant Russell Lee Goree owns one-half of the property by devise from his mother.
3. All the parties own the other one-half of the property by virtue of distribution from the father's intestate estate.
4. The Property consists of a 1.1 acre plot of land with a house. ELECTRONICALLY FILED - 2024 May 21 4:25 PM - NEWBERRY - COMMON PLEAS - CASE#2024CP3600318
5. The estate of Gary Lee Goree cannot be finalized until the property is sold.

FOR A FIRST CAUSE OF ACTION (Partition under S.C. Code of Laws 15-61-320)
6. The property is heir property as defined by S.C. Code of Laws 15-61-320(5)(a), (b), and (c)(ii).
7. The Property should be appraised by the Court under S.C. Code of Laws 15-61-360(C).
8. Partition in kind, as provided by S.C. Code of Laws 15-61-380 is impractical because the property is residential in nature, and because of the size of the lot and the single house thereon.

WHEREFORE, PLAINTIFF prays for partition by sale, that the Court determine the value of the property, and that the proceeds of the sale be transferred into the account of the estate of Gary Lee Goree, to be disbursed therefrom by Ruby Cook as requiring that all Amendments and reasonable attorney's fees as allowed by S.C. Code 15-61-110. s/Brian P. Robinson
Brian P. Robinson S.C. Bar No. 8814
P.O. Box 90866, Columbia, SC 29290
(803) 730-5557
bprobinson1947@gmail.com
Columbia, SC
May __, 2024
ELECTRONICALLY FILED - 2024 May 21 4:25 PM - NEWBERRY - COMMON PLEAS - CASE#2024CP3600318

Sealed bids will be received as set forth in instructions to bidders until 10:30 A.M. on Thursday, October 10, 2024 at the NYSDOT, Office of Contract Management, 50 Wolf Rd, 1st Floor, Suite 1CM, Albany, NY 12232 and will be publicly opened and read. Bids may also be submitted via the internet using www.bidx.com. A certified cashier's check payable to the NYSDOT for the sum specified in the proposal or a bid bond, form CONR 391, representing 5% of the bid total, must accompany each bid. NYSDOT reserves the right to reject any or all bids.

Electronic documents and Amendments are posted to www.dot.ny.gov/doing-business/opportunities/const-notices. The Contractor is responsible for ensuring that all Amendments are incorporated into its bid. To receive notification of Amendments via e-mail you must submit a request to be placed on the Planholders List at www.dot.ny.gov/doing-business/opportunities/const-planholder. Amendments may have been issued prior to your placement on the Planholders list.

NYS Finance Law restricts communication with NYSDOT on procurements and contact can only be made with designated persons. Contact with non-designated persons or other involved Agencies will be considered a serious matter and may result in disqualification. Contact Robert Kitchen (518)457-2124.

Contracts with 0% Goals are generally single operation contracts, where subcontracting is not expected, and may present direct bidding opportunities for Small Business Firms, including, but not limited to D/M/WBE's and SDVOBs.

The New York State Department of Transportation, in accordance with the Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation and Title 23 Code of Federal Regulations, Part 200, Title IV Program and Related Statutes, as amended, issued pursuant to such Act, hereby notifies all who respond to a written Department solicitation, request for proposal or invitation for bid that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, disadvantaged business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, national origin, sex, age, disability/handicap and income status in consideration for an award.

Please call (518)457-2124 if a reasonable accommodation is needed to participate in the letting.

Region 08: New York State Department of Transportation
4 Burnett Blvd., Poughkeepsie, NY, 12603
D265329, PIN 881477, Rockland Co., SAFETY IMPROVEMENTS - SIGNAL UPGRADES - NY Rte 59 & NY Rte 304, Town of Clarkstown., Bid Deposit: 5% of Bid (- \$40,000.00), Goals: MBE: 10.00%, WBE: 15.00%, SDVOB: 0.00%